

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

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

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

(the "**Applicants**")

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

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**AFFIDAVIT OF STEPHEN SEGAL**  
**SWORN THE 3<sup>rd</sup> DAY OF APRIL, 2023**

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**File No. 0037903.00035**

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

**AFFIDAVIT OF STEPHEN SEGAL**

I, STEPHEN SEGAL of the City of Winnipeg, in the Province of Manitoba, businessman,

MAKE OATH AND SAY THAT:

1. I am the Chief Executive Officer and President of Polar Window of Canada Ltd. ("**Polar Window**"), Accurate Dorwin (2020) Inc. formerly 1005615 Manitoba Ltd. ("**Accurate Dorwin**"), and Glass 8 Inc. ("**Glass 8**"), and the President and Director of National Interiors (2021) Inc. (formerly known as 10091246 Manitoba Ltd.) ("**National Interiors**"), 12986647 Canada

Ltd. o/a Allsco Windows & Doors (“**Allsco**”), 12986591 Canada Ltd. o/a Alweather Windows & Doors (“**Alweather**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”) and 12986914 Canada Ltd. (“**6914**”) and as such have personal knowledge of the facts and matters hereinafter deposed to by me except where stated to be based on information and belief, and where so stated, I do verily believe the same to be true.

2. Terms not otherwise defined herein have the meanings ascribed to them in the Amended and Restated Initial Order pronounced herein on February 14, 2023 (the “**Amended and Restated Initial Order**”).

3. Pursuant to the Initial Order pronounced February 10, 2023, the Applicants were granted protection under the provisions of the CCAA and Deloitte was appointed Monitor in the CCAA proceedings.

4. Following the pronouncement of the Initial Order the Applicants have continued to work diligently and in good faith with the assistance and oversight of the Monitor to restructure the affairs of the Applicants and have taken, *inter alia*, the following actions:

- a) I set up and attended meetings to discuss the impact of the CCAA proceedings with the Applicants’ respective employees;
- b) In addition to the notices required under the CCAA, I reached out to notify the Applicants’ respective critical suppliers, general

contractors and other central stakeholders to ensure the uninterrupted operation of the Applicants;

- c) On behalf of the Applicants, I entered into arrangements with certain critical suppliers to ensure the uninterrupted supply of work, services and materials. The Applicants are on cash on delivery terms with most suppliers, and most suppliers have been understanding and have continued to supply goods and services uninterrupted on that basis;
- d) Working with certain general contractors/owners to facilitate the vacating and discharge of liens;
- e) Working with general contractors some of whom have assisted the Applicants' cash flow difficulties (as discussed below) by pre-paying for materials in advance of the normal billing cycle;
- f) Working with the Monitor and the TD to develop a sales and investment solicitation process.

5. Fortunately, those significant efforts have allowed the Applicants to retain the majority of their respective employees and operations have somewhat stabilized in respect of the continued supply of work, services and materials.

6. The Applicants have continued to operate in accordance with the

Amended and Restated Initial Order. Notwithstanding there have been a number of challenges, including:

*Polar Windows and National Interiors*

- a) Polar Windows' operations primarily consist of providing product and installation to residential customers. These customers, in my experience are generally less familiar with CCAA proceedings than commercial customers and as expected, pre-CCAA filing residential customers of Polar Window have expressed concerns regarding: (i) the receipt of products ordered and partially paid for prior to the Initial Order; (ii) the timing of payments necessary to complete orders, specifically, due to cash flow issues (discussed more fully below); in order to complete orders Polar Windows, in some situations, has asked pre-filing customers to provide an interim deposit; and (iii) warranty claims arising from sales and installations prior to the Initial Order and concerns about how and when warranty claims will be addressed. As a result, new orders have been slower than expected for Polar Windows; and
- b) National Interiors' operations primarily consist of providing product and installation to both commercial and residential customers. At

this time, we have not been pursuing new orders with respect to National Interiors as efforts to restructure continue.

*Allsco and Alweather*

- c) New orders have generally been on pace for Allsco and Alweather, as these entities' business operations prior to the commencement of CCAA proceedings were more stable than those of Polar Windows and National Interiors. However, as at the date of the Initial Order Allsco's inventory was lower than typical levels and additional cash expenditures have been required to procure raw materials on a cash in advance basis, as opposed to a cash on delivery basis, earlier than anticipated in the cash flow forecast and impacting the cash flow;
- d) With respect to Allsco, following the pronouncement of the Initial Order, there has been less factoring than anticipated with Sallyport, due to:
  - (i) Sallyport has deemed approximately \$120,000 in accounts receivable ineligible for funding;
  - (ii) Sallyport will not factor any additional amounts on a separate pre-filing facility for the Applicants until

certain outstanding pre-filing accounts receivable are recovered in full. In addition, it is my understanding that Sallyport will not release any additional pre-filing accounts receivable collections until approximately \$167,083 is recovered and held in reserve by Sallyport to address a pre-filing equipment loan;

- (iii) Allsco has approximately \$259,794.29 in rebates that became due in January, February and March of 2023 to dealers. As a result, certain dealers have refused to pay amounts owing to Sallyport. Sallyport has established a reserve equal to the amount of rebates owing which has impacted the pace and amount of funding.

*Accurate Dorwin and Glass 8*

- e) Accurate Dorwin and Glass 8 have been continuing to bid on new projects; however, awards have been slower than expected due to the uncertainty of the outcome of the CCAA proceedings and issues with liens (as discussed further below).
- f) It was not until March 24, 2023 that Glass 8 and Accurate Dorwin

and Kawneer Canada Company Limited (“**Kawneer**”), a critical supplier of Glass 8 and Accurate Dorwin were able to agree on temporary terms of supply. Without prejudice interim supply arrangements are now in place and orders have recently begun to flow;

- g) As discussed further below, liens have been filed by sub/sub-contractors and/or suppliers of Accurate Dorwin and Glass 8 on several of the Applicant Projects (as hereinafter defined). Pursuant to paragraph 11 of the Amended and Restated Initial Order, the Applicants are prevented from paying pre-filing amounts owing to sub/sub-contractors and/or suppliers (together, “**Sub/sub-Contractors**”) to discharge the liens. As a result there have been several Court applications by general contractors/owners to vacate and/or discharge liens upon the payment of alternate security by the general contractor and/or the owner. The lien issues have been costly for the Applicants both in terms of time and expense, and have held up the payment accounts receivable thereby impacting cash flow..

7. As set out above, significant efforts have been made to achieve the stability of customer, supplier and employee relationships, the continuation of



all operational functions of the Applicants and set the foundation needed to facilitate a successful sales process.

8. As a result of the foregoing, the Applicants are seeking the following, *inter alia*, relief:

- a) Abridging the time for service of the Notice of Motion and materials filed in support of the motion;
- b) An Order authorizing a sale and investment solicitation process (the “**SISP**”) pursuant to the SISP terms (the “**SISP Procedures**”);
- c) An Order authorizing the Applicants to borrow up to an additional \$1,150,000.00 (\$2,350,000.00 in aggregate) (the “**DIP Increase**”) pursuant to an Amended Loan Agreement (as hereinafter defined) and for all amounts advanced under the Amended Loan Agreement to be secured by the DIP Lender’s Charge;
- d) Extending the Stay Period to July 28, 2023;
- e) Approving of the First Report of the Monitor dated April 3, 2023 (the “**First Report**”) and the conduct and activities of the Monitor as described therein;
- f) Approving the fees and disbursements of counsel for the Applicants, the fees and disbursements of the Monitor and the

fees and disbursements of counsel for the Monitor; and

- g) Ordering that a hearing date shall be set in the CCAA proceedings to consolidate lien and trust issues and determine the entitlement of the DIP Lender to the Funds owing under GC Contracts (both as hereinafter defined) which have been used to discharge and/or vacate liens or are subject to trust claims.

#### **A. SISP**

9. In furtherance of their restructuring efforts, the Applicants have developed the SISP in consultation with the Monitor and the TD. I understand that the Monitor and the DIP Lender are supportive of the proposed SISP. Attached hereto and marked as **Exhibit “1”** is a true copy of the SISP Procedures.

10. The purpose of the SISP is to solicit bids for: (i) some, all or substantially all the property, assets and undertakings of the Applicants; and/or (ii) for the restructuring, recapitalization or refinancing of the Applicants (an **“Investment”**).

11. The SISP involves the following key milestones:

| <b>Milestone</b>   | <b>Deadline</b> |
|--|-----------------|
| Monitor to create list of Known Potential Bidders and distribute Teaser Letters and Confidentiality Agreements | April 10, 2023  |
| Monitor to consider preparation of a CIM and open data room  | April 14, 2023  |

|                              |              |
|------------------------------|--------------|
| Phase 1 Bid Deadline         | May 5, 2023  |
| Phase 2 Bid Deadline         | May 19, 2023 |
| Transaction Approval Hearing | June 2, 2023 |
| Target Closing Date          | June 9, 2023 |

\*Dates outlined above may be extended by the Monitor in accordance with the terms of the SISP

12. I intend to participate in the SISP as a bidder, and accordingly, I have agreed that I will not have access to any confidential information with respect to the SISP. Timothy Morris, a Director and Officer of each of the Applicants, is providing instructions to MLT Aikins LLP (“**MLT Aikins**”) on behalf of the Applicants with respect to the SISP. Mr. Morris has confirmed to me that he will not participate as a bidder in the SISP.

13. The proposed SISP is fair, reasonable, transparent and has integrity, and has been designed to canvass the market for a fair and the best possible purchase price and/or Investment, provides for consultation with the Applicants’ creditors, and the Monitor is supportive of the SISP Procedures.

14. I am of the view that the SISP will provide the Applicants with the best possible chance to sell some or all of the Applicants as going concerns, and achieve the highest price, thereby optimizing the outcome of this restructuring for all stakeholders including lenders, employees, general contractors, Sub/sub-Contractors and customers.

## **B. Stay Extension**

15. An extension of the Stay of Proceedings to July 28, 2023 (the “**Stay**”

**Extension**") is appropriate as the Stay Extension is necessary to allow the Applicants to implement their plan, run the SISP and advance their efforts to restructure.

16. The Applicants have and continue to act in good faith and with due diligence.

17. I am not aware of any creditors who will be prejudiced by the Stay Extension and the Monitor supports the Stay Extension.

### **C. DIP Loan**

18. In furtherance of their restructuring efforts, the Applicants require an increase of the DIP Loan limit and DIP Lender's Charge in the amount of \$1,150,000.00 (the "**DIP Increase**").

19. The DIP Lender is prepared to provide the DIP Increase pursuant to the terms of the First Amendment to Interim Facility Loan Agreement (the "**Amended Loan Agreement**"), which is conditional upon this Honourable Court's approval of the Amended Loan Agreement and that all advances made thereunder will be secured by the DIP Lender's Charge. A true copy of the Amended Loan Agreement is attached hereto and marked as **Exhibit "2"**.

20. The Amended Loan Agreement provides, among other things (*all capitalized terms not otherwise defined in this paragraph shall have the definitions ascribed to them in the Amended Loan Agreement*):

- a) The Lender establishes in favour of the Borrowers a senior secured super-priority revolving interim credit facility in the maximum principal amount of \$2,350,000 together with the amount of the Discretionary Availability;
- b) During the CCAA Proceedings, the Lender shall provide \$400,000 to fund working capital requirements;
- c) The Lender shall make a one-time Advance to the Borrowers to pay GST Arrears, up to a maximum amount equal to \$150,000, upon the Monitor confirming in writing to the Lender the amount of GST Arrears, which the Borrowers shall promptly remit to the applicable Government Authority and shall be used for no other purpose;
- d) The Lender shall make a one-time Advance to pay the arrears of Administration Costs in the maximum amount of \$300,000, upon the Monitor confirming in writing to the Lender the amount of the Professional Arrears, which the Borrowers shall pay promptly to the Persons owed the Professional Arrears and shall be used for no other purpose; and
- e) Upon the CCAA Court pronouncing the Lien Fund Priority Order, and provided that such Order remains in place without variation or

appeal, and any Lien Funds paid into the CCAA Court or any other court are to be paid to the Lender, the Lender may in its absolute discretion permit the Borrowers to utilize an amount in the maximum principal amount of \$300,000 (the “**Discretionary Availability**”). Pursuant to the terms of the Amended Loan Agreement, whether the Discretionary Availability is made available to the Applicants’ is in the DIP Lender’s absolute discretion, whether or not the Lien Priority Order is granted. However, I am advised that the most significant factor that will be considered by the DIP Lender is whether the Lien Fund Priority Order is granted by this Honourable Court.

21. The DIP Increase is reasonably necessary to allow the Applicants to continue operating during the Extended Stay. The DIP Loan is fully utilized and the updated cash flow attached to the First Report indicates that the Applicants do not have the funds necessary to continue operating to July 28, 2023 without the DIP Increase. Although the Applicants have been able to manage their liquidity issues to date, this has been largely through the deferral of professional fee payments and the KERP payment.
22. Specifically:

- a) The Applicants are experiencing cash flow issues due largely to:
  - i. The non-payment of accounts receivable due to the filing and subsequent discharge of liens; and
  - ii. Due to Allsco's low levels of inventory additional cash was immediately required to be expended to procure raw material on a cash advance basis;
- b) The DIP Increase is required to run the SISF which was not previously provided for in the cash flow;
- c) The DIP Increase is required to satisfy GST obligations in accordance with paragraph 9(b) of the Amended and Restated Initial Order, not previously provided for in the cash flow;
- d) The DIP Increase is required to pay professional fees related to the CCAA proceedings herein;
- e) If the DIP Increase is not approved, the Applicants will not be able to continue operating and will face liquidation or bankruptcy to the prejudice of their stakeholders; and
- f) I am not aware of any creditor who will be materially prejudiced by the DIP Increase, and the DIP Lender is prepared to provide the DIP Increase, conditional on amounts advanced under the Amended Loan Agreement being secured by DIP Lender's

Charge.

23. Accordingly, a new cash flow has been developed with the assistance of the Monitor, which discloses a need for an additional \$1,150,000.00 in DIP financing.

#### **D. Fee Approval**

24. The Amended and Restated Initial Order requires the Monitor, its legal counsel and counsel for the Applicants to pass their respective accounts from time to time.

25. Attached hereto and marked as **Exhibit “3”** are the invoices by MLT Aikins for the period of January 4, 2023 to March 15, 2023 and Invoice Summary (the **“Invoices”**), which have been redacted to protect privileged information.

26. The fees and disbursements outlined on the Invoices, and the fees and disbursements of the Monitor and its counsel as outlined in the Monitor’s First Report are, in each case, reasonable, incurred for services duly rendered in response to their respective required and necessary duties, and at their respective standard rates and charges.

#### **E. Report Approval**



26. To my knowledge, all of the Monitor's activities and actions have been carried out diligently, appropriately and in a manner consistent with its powers and duties under the Amended and Restated Initial Order and in accordance with the provisions of the CCAA.

#### **F. Liens and Entitlement to Funds**

27. As detailed in my affidavit sworn herein on February 6, 2023, Accurate Dorwin and Glass 8 are both in the business of designing, fabricating and installing glass products for commercial construction projects in Manitoba and Alberta.

28. Typically, Accurate Dorwin and Glass 8 each enter into contracts, respectively (the "**GC Contracts**") with general contractors (the "**General Contractors**") to work on commercial construction projects (the "**Applicant Projects**").

29. In order to fulfil certain of Accurate Dorwin's and Glass 8's obligations under the GC Contracts, Accurate Dorwin or Glass 8 then enter into contracts (together the "**Sub/sub Contracts**") with Sub/sub-contractors to provide work, services and/or supplies ("**Work**") on or in respect of the Applicant Projects.

30. As at the date of the Initial Order there were pre-CCAA filing amounts owing by the Applicants to Sub/sub-Contractors for Work performed. However, pursuant to the Amended and Restated Initial Order, the Applicants

are prevented from paying pre-filing amounts.

31. As a result, a number of Sub/sub-Contractors have filed liens, or have advised that they will be filing liens on Applicant Projects. The Amended and Restated Initial Order does not prevent the registration of a claim for lien.

32. To the best of my knowledge the below table details the liens which have been filed on Applicant Projects as at April 3, 2023.

| Contacting Applicant | Lien Claimant   | Project General Contractor and/or Owner  | Project                          | Jurisdiction | Lien Registration No.   | Amount of Lien |
|----------------------|---|--|----------------------------------|--------------|---|----------------|
| Glass 8              | Devon Industries Inc. (" <b>Devon Industries</b> ")                       | Synergy Projects Ltd. (" <b>Synergy</b> ")   | University of Alberta Building   | Alberta      | 0011516474 (Attached hereto as <b>Exhibit "4"</b> )                       | \$130,129.65   |
| Glass 8              | Kawneer   | Penn-Co Construction Ltd. (" <b>Penn-Co</b> ")   | Agassiz Shore Project            | Manitoba     | 5522328/1 (Attached hereto as <b>Exhibit "5"</b> )                        | \$93,005.16    |
| Glass 8              | Kawneer   | M Builds / West Central Women's Resource Centre Inc.                                       | 590 Victor Project               | Manitoba     | 5518078/1 (Notice of Registration attached hereto as <b>Exhibit "6"</b> ) | \$9,245.26     |
| Glass 8              | Kawneer   | 6089585 Canada Limited /Concord Projects Ltd.  | 500 Camiel Project               | Manitoba     | 5518081/1 (Attached hereto as <b>Exhibit "7"</b> )                        | \$42,115.49    |
| Glass 8              | Oscar Bidco Inc. o/a Oldcastle Building Envelope (" <b>Oscar Bidco</b> ") | Tribuild Systems, Inc. / Telus Communications Inc.   | 4497 Telus                       | Manitoba     | 5513975/1 (Attached hereto as <b>Exhibit "8"</b> )                        | \$12,563.37    |
| Glass 8              | Oscar Bidco   | 10019290 Manitoba Ltd.   | Halo Project                     | Manitoba     | 5521208/1 (Attached hereto as <b>Exhibit "9"</b> )                        | \$90,239.90    |
| Accurate Dorwin      | Oscar Bidco   | Three Way Builders Ltd. / Gateway Christian Community Inc. (" <b>Three Way Builders</b> ") | Gateway Community Church project | Manitoba     | 5515759/1 (Attached hereto as <b>Exhibit "10"</b> )                       | \$9,178.53     |
| Accurate Dorwin      | Oscar Bidco   | Whiteland Services Inc.  | Vervain Project                  | Manitoba     | 5515757/1 (Attached   | \$46,909.63    |

|                 |  |               |                 |          |   |                     |
|-----------------|--|---------------|-----------------|----------|---|---------------------|
|                 |  | ("Whiteland") |                 |          | hereto as<br><b>Exhibit "11"</b> )                        |                     |
| Accurate Dorwin | Ambassador Sales (1986) Inc ("Ambassador") | Whiteland     | Vervain Project | Manitoba | 5519531/1<br>(Attached hereto as<br><b>Exhibit "12"</b> ) | \$20,779.50         |
| <b>TOTAL:</b>   |  |               |                 |          |   | <b>\$444,987.96</b> |

33. In addition to the above table, by email dated March 22, 2023, Glass 8 was advised by Chandos Construction Limited ("**Chandos**"), through counsel that the following additional liens would be filed. We are further advised by Chandos that some liens have now been registered in Alberta and are pending on title. Attached hereto and marked as **Exhibit "13"** is a true copy of the March 22, 2023 email and attached hereto and marked as **Exhibit "14"** are true copies of Alberta Land Title Certificates upon which some liens outlined below are pending:

| Contacting Applicant | Lien Claimant    | Project General Contractor and/or Owner | Project                       | Jurisdiction | Amount of Lien      |
|----------------------|------------------|---|-------------------------------|--------------|---------------------|
| Glass 8              | Alumicor Limited | Chandos                                 | Concordia University Building | Alberta      | \$90,559.54         |
| Glass 8              | Oscar Bidco      | Chandos                                 | Fire Station 3                | Alberta      | \$20,204.37         |
| Glass 8              | Oscar Bidco      | Chandos                                 | Fire Station 19               | Alberta      | \$20,001.98         |
| Glass 8              | Oscar Bidco      | Chandos                                 | Concordia University Building | Alberta      | \$33,222.97         |
| <b>TOTAL:</b>        |                  |   |                               |              | <b>\$163,988.86</b> |

34. In addition to the liens outlined in the charts above, according to the records of the Applicants, additional liens could potentially be registered in

Manitoba and/or Alberta.

### ***Court Applications to Discharge Liens***

35. As I understand the process, when a lien is filed on an Applicant Project due to a claim with respect to a Sub/sub-Contract, it generally means that payments owing to various parties contracted to work on the Applicant Project may be delayed or stopped until the lien is discharged or vacated. This may eventually result in delays or cessation of work on the project. .

36. Accordingly, General Contractors or owners may arrange for the discharge or vacating of the liens through the payment of funds into court, the posting of security with the Court, or with the consent of the lien claimant upon the depositing of funds with counsel.

37. Such Court applications have been made by several General Contractors or owners of the Applicant Projects.

38. There is legislation both in Manitoba and Alberta (*The Builders' Liens Act*, C.C.S.M. c. B-91 in Manitoba, and the *Prompt Payment and Construction Lien Act*, R.S.A. 2000, c. P-26.4 and the *Builders' Lien Act*, RSA 2000, c B-7 in Manitoba, together the "**Provincial Lien Legislation**") which provide for liens to be vacated upon application to a judge, generally a payment is made or a lien bond is posted as security for the lien. The funds or bond is then held

until further order of the Court.

39. The Applicant has been served or is aware of the following Applications to discharge liens by way of payment into court:

| Contacting Applicant | Lien Claimant    | Project General Contractor and/or Owner | Jurisdiction                  | Lien Registration No.                          | Hearing Date / Order Made   |
|----------------------|------------------|---|-------------------------------|--|---|
| Accurate Dorwin      | Oscar Bidco      | Whiteland                               | Manitoba                      | 5515757/1<br>(Attached hereto as Exhibit "11") | Wednesday, March 22, 2023<br>(Notice of Application attached hereto and marked as <b>Exhibit "15"</b> )<br><br>Order to vacate lien for payment of \$46,909.63 to the trust account of Whiteland's counsel (Order attached hereto and marked as <b>Exhibit "16"</b> ) |
| Accurate Dorwin      | Oscar Bidco      | Three Way Builders                      | Manitoba                      | 5515759/1<br>(Attached hereto as Exhibit "10") | Friday, March 20, 2023<br>(Notice of Application attached hereto and marked as <b>Exhibit "17"</b> )<br><br>Order to vacate lien for payment of \$9,178.93 to the trust account of Whiteland's counsel (Order attached hereto and marked as <b>Exhibit "18"</b> )     |
| Glass 8              | Kawneer          | Penn-Co                                 | Manitoba                      | 5522328/1<br>(Attached hereto as Exhibit "5")  | Friday, March 31, 2023<br>(Notice of Application attached hereto and marked as <b>Exhibit "19"</b> )<br><br>Order to vacate lien for payment of \$93,005.16 into Court pronounced March 31, 2023  |
| Glass 8              | Kawneer          | Concord                                 | Manitoba                      | 5518081/1<br>(Attached hereto as Exhibit "7")  | Tuesday, April 11, 2023<br>(Notice of Application attached hereto and marked as <b>Exhibit "20"</b> )   |
| Accurate Dorwin      | Ambassador       | Whiteland                               | Manitoba                      | 5519531/1<br>(Attached hereto as Exhibit "12") | I am advised by counsel that Whiteland intends to file and serve a Notice of Application to vacate this lien  |
| Glass 8              | Alumicor Limited | Chandos                                 | Concordia University Building |  | I am advised by counsel for Chandos by email dated March 31, 2023, attached   |

|         |             |         |                               |  |  |
|---------|-------------|---------|-------------------------------|--|--|
| Glass 8 | Oscar Bidco | Chandos | Fire Station 3                |  | hereto and marked as <b>Exhibit "21"</b> that it intends to file and serve an application to discharge these liens upon payment into Court |
| Glass 8 | Oscar Bidco | Chandos | Fire Station 19               |  |  |
| Glass 8 | Oscar Bidco | Chandos | Concordia University Building |  |  |

40. To my knowledge, it is common for lien bonds to be provided as opposed to cash paid into the Court so a lien may be vacated or discharged. I am advised by Rob McGrath, President of Synergy, that Synergy may pay a lien bond into Court as opposed to cash security in order for the Devon Industries lien to be discharged. It is possible that other General Contractors or owners of Applicant Projects upon which liens have or will be filed may seek provide a lien bond instead of cash into Court for a lien to be vacated or discharged.

41. I was further advised that an out-of-Court agreement between counsel for a General Contractor and counsel for a Sub/sub Contractor was reached whereby a lien on an Applicant Project would be discharged upon payment into the trust account of Taylor McCaffrey LLP, counsel for the Sub/sub Contractor. We have reached out to Taylor McCaffrey LLP for confirmation, but have not yet received a response. It is possible that similar out-of-Court arrangements may have been made or might be made in the future.

42. As a result of the liens, Accurate Dorwin and Glass 8 have not been paid amounts they are owed pursuant to the GC Contracts. Further, several

General Contractors including Concord, Chandos and Synergy have indicated that they will be setting-off the amounts they have paid into Court to discharge or vacate Liens (the “**Court Lien Discharge Funds**”) against amounts owing to Accurate Dorwin or Glass 8.

43. Accordingly, amounts properly owing to Accurate Dorwin and Glass 8, respectively, pursuant to the GC Contracts have not been received.

***Hearing to Determine Entitlement to Funds***

44. Dealing with issues related to the liens has been costly in terms of time and expense for the Applicants and resources which should be applied to the Applicants’ restructuring efforts have been spent addressing lien issues, but more significantly, it has impacted the Applicants’ cash flow and ability to restructure.

45. By virtue of the DIP Charge and the revolving nature of the DIP Loan, I am informed by my counsel that the DIP Lender asserts priority over statutory liens and trusts for pre-filing amounts owing to Sub/sub Contractors of the Applicants based on its DIP Charge, and entitlement to security or funds forming part of the property of the Applicants which are in the form of:

- a) Security given or funds deposited with a court for the purposes of vacating or discharging a lien or a claim for a lien (“**Court Lien Discharge Funds**”) in respect of any lands or projects in

Manitoba and Alberta (“**Projects**”) for work, services and/or supplies provided (“**Work**”) in respect of any project to which any of the Applicants are a contracting party, including, but not limited to, all contracts with general contractors and sub/sub-contractors and suppliers (“**Applicant Project**”);

- b) Funds held in trust in for the purposes of vacating or discharging a lien or a claim for a lien (“**Trust Lien Discharge Funds**”) in respect of Projects for Work in respect of an Applicant Project; or
- c) Statutory trust funds (“**Statutory Trust Funds**”) in accordance with the provincial lien legislation in respect of Projects for Work in respect of an Applicant Project.

(together the “**Funds**”)

46. I am advised that the DIP Lender will make a motion seeking, an Order that the DIP Lender is entitled to some or all of the Funds by virtue of the DIP Loan and DIP Charge.

***Breach of Trust Allegations***

47. In addition to the lien provisions under the Provincial Lien Legislation, such Acts contain provisions as to the creation of trusts.

48. The Applicants and I want to honour our obligations under the Amended Restated Initial Order, but we need comfort that we are not running afoul of



the trust provisions under the Provincial Lien Legislation and accordingly, intend to seek the advice and direction of the Court as to the proper payment of the Funds.

**G. February 6, 2023 Affidavit**

49. Further to my affidavit sworn herein on February 6, 2023 (the “**February Affidavit**”), I repeat and rely upon the evidence contained therein. Capitalized terms not otherwise defined in paragraphs 49-52 herein have the definitions ascribed to them in the February Affidavit. I wish to make points of clarification with respect to paragraphs 84-86 and 109(d) of the February Affidavit.

50. In paragraph 84, I state that “*National Flooring provided a loan in the amount of \$1,100,000.00*” to National Interiors pursuant to the National Flooring Promissory Note. In paragraph 85, I state that the “*National Flooring loan is secured by a general security agreement*” and at paragraph 86, that “*Polar Holdco agreed to provide National Flooring with a limited Guarantee in the amount of \$500,000 and a GSA*”.

51. At paragraph 109(d), I state that based upon the PPR registrations in the Search Reports, I believed National Flooring was third in priority for the general priority interests (subject to the qualifications in the priority agreements) in National Interiors.

52. The points of clarification I wish to make with respect to paragraphs 84-

86 and 109(d) of the February Affidavit are:

- a) The Applicants dispute some or all of the indebtedness allegedly owing to National Flooring by any of the Applicants, including National Interiors and Polar Holdco, pursuant to, *inter alia*, the asset purchase agreement dated April 1, 2020 and/or the National Flooring Promissory Note and/or the limited Guarantee made by Polar Holdco in favour of National Flooring; and
- b) Paragraphs 84-86 and/or 109(d) included were in the February Affidavit in the interest of transparency to this Honourable Court, and should not be construed as an admission of indebtedness owing by National Interiors, Polar Holdco or any of the Applicants to National Flooring or an admission that any security interests registered by National Flooring in the PPR are valid and/or enforceable.

53. I make this Affidavit *bona fide* and in support of the Applicants' motion.

SWORN before me at the City of )  
Winnipeg in the Province of )  
Manitoba, this 3<sup>rd</sup> day of April, )  
2023 )  
)

\_\_\_\_\_  
**STEPHEN SEGAL**

\_\_\_\_\_  
A Commissioner for Oaths to  
and for the Province of Manitoba

My Commission Expires on:

\_\_\_\_\_

53. I make this Affidavit *bona fide* and in support of the Applicants' motion.

SWORN before me at the City of )  
Winnipeg in the Province of )  
Manitoba, this 3<sup>rd</sup> day of April, )  
2023 )



\_\_\_\_\_  
**STEPHEN SEGAL**

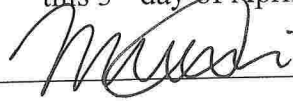


\_\_\_\_\_  
A Commissioner for Oaths to  
and for the Province of Manitoba

My Commission Expires on:

July 8, 2024

This is Exhibit "1" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



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My Commission Expires: July 8, 2024

## SALE AND INVESTMENT SOLICITATION PROCEDURES

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

### RECITALS

- A. Pursuant to an order granted by the Court of King's Bench in Manitoba (the "**Court**") on February 10, 2023 (the "**Initial Order**"), which Initial Order was amended and restated on February 14, 2023 (the "**ARIO**"), Deloitte Restructuring Inc. was appointed as monitor (the "**Monitor**") in the *Companies' Creditors Arrangement Act* proceedings (the "**CCAA Proceedings**") of Polar Window of Canada Ltd. ("**Polar Window**"), Accurate Dorwin (2020) Inc. ("**Accurate Dorwin**"), Glass 8 Inc. ("**Glass 8**"), National Interiors (2021) Inc. ("**National Interiors**"), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) ("**Allsco**"), and 12986591 Canada Ltd. (o/a Alweather Windows & Doors) ("**Alweather**") (collectively the "**Accurate Group**"), in addition to three (3) holding corporations, Polar Holding Ltd. ("**Polar Holdco**"), 10064720 Manitoba Ltd. ("**1006**"), and 12986914 Canada Ltd. ("**6914**") (collectively the "**Holdcos**"), which hold shares in the Accurate Group.
- B. On April 5, 2023, the Court granted an order (the "**SISP Approval Order**"), among other things, approving and ratifying the sale and investment solicitation procedures (the "**SISP**") and the SISP procedures set forth herein (these "**SISP Procedures**").
- C. The SISP Approval Order, the SISP, and these SISP Procedures shall govern the process for soliciting and selecting bids for:
- (a) the sale (a "**Sale**") of some, all or substantially all of the property, assets and undertakings of the Accurate Group (the "**Property**"), including without limitation:
    - (i) Polar Window;
    - (ii) Accurate Dorwin;
    - (iii) Glass 8;
    - (iv) National Interiors;
    - (v) Allsco; and
    - (vi) Alweather; and
  - (b) for the restructuring, recapitalization, or refinancing of the Accurate Group (an "**Investment**", and together with a Sale, a "**Transaction**").
- D. All dollar amounts expressed herein, unless otherwise noted, are in Canadian currency. Unless otherwise indicated herein, any event that occurs on a day that is not a Business Day shall be deemed to occur on the next Business Day.

## ARTICLE 1 INTERPRETATION

### 1.1 Definitions

In these SISP Procedures, the following terms have the definitions given to them below:

- (a) “**Business Day**” means a day (other than Saturday or Sunday) on which banks are generally open for business in Winnipeg, Manitoba.
- (b) “**Draft Approval Order**” means the form of sale approval and vesting order to be developed by the Monitor, in consultation with the DIP Lender and the Accurate Director, and provided to Qualified Phase 2 Bidders making a Sale Proposal (in each case as defined below).
- (c) “**Draft Purchase Agreement**” means the form of purchase and sale agreement to be developed by the Monitor, in consultation with the DIP Lender and the Accurate Director, and provided to Qualified Phase 2 Bidders making a Sale Proposal (in each case as defined below).
- (d) “**DIP Lender**” means The Toronto-Dominion Bank.
- (e) “**Secured Creditors**” means, as applicable, The Toronto-Dominion Bank, FWCU Capital Corp. and Sallyport Commercial Finance ULC, as parties with first ranking security interests in respect of certain property and assets of the Accurate Group (subject to the priority charges granted in the ARIO).

## ARTICLE 2 OPPORTUNITY

### 2.1 Solicitation Process

- (a) These SISP Procedures describe, among other things, the Property available for sale, the opportunity for an investment in the Accurate Group, the manner in which prospective bidders may gain access to or continue to have access to due diligence materials concerning the Accurate Group, the Property, the manner in which bidders and bids become Qualified Bidders and Qualified Bids (in each case as defined below), respectively, the receipt and negotiation of bids received, the ultimate selection of one or more Successful Bids and a Backup Bid (in each case as defined below), if in the discretion of the Monitor in consultation with the DIP Lender, a Backup Bid is identified in accordance with these SISP Procedures, and the approval thereof by the Court (collectively, the “**Solicitation Process**”).
- (b) The Monitor shall conduct the Solicitation Process as outlined herein. In the event that there is a disagreement or clarification required as to the interpretation or application of these SISP Procedures, the Monitor shall, within ten (10) Business Days, file a motion with the Court seeking directions.

### 2.2 Sale and Investment Opportunity

These SISP Procedures are intended to solicit interest in, and opportunities for: (a) a sale of all or part of the Property, and/or (b) an Investment, in each case to be structured in a manner acceptable

to the Monitor in consultation with the DIP Lender and Tim Morris acting on behalf of the Accurate Group, and not in his personal capacity (the "**Accurate Director**"). Such offers may include one or more of a restructuring, recapitalization or other form or reorganization of the business and affairs of the Accurate Group as a going concern, or a sale of all, substantially all, of the Property as a going concern or otherwise.

**2.3 “As Is, Where Is”**

Any Sale or Investment will be on an “*as is, where is*” basis and without surviving representations, warranties, covenants or indemnities of any kind, nature, or description by the Monitor or the Accurate Group or any of their agents, estates, advisors, professionals or otherwise, except to the extent set forth in the relevant agreement with the Successful Bidder.

**2.4 Timeline**

The following table sets out the key milestones under these SISP Procedures:

| <b>Milestone</b>   | <b>Deadline</b> |
|--|-----------------|
| Monitor to create list of Known Potential Bidders and distribute Teaser Letters and Confidentiality Agreements | April 10, 2023  |
| Monitor to consider preparation of a CIM and open data room  | April 14, 2023  |
| Phase 1 Bid Deadline   | May 5, 2023     |
| Phase 2 Bid Deadline   | May 19, 2023    |
| Transaction Approval Hearing   | June 2, 2023    |
| Target Closing Date  | June 9, 2023    |

The dates set out in the SISP Procedures may be extended by the Monitor in accordance with the terms hereof.

**ARTICLE 3  
SOLICITATION OF INTEREST**

**3.1 Solicitation of Interest**

- (a) As soon as reasonably practicable, but in any event by no later than April 10, 2023, the Monitor, in consultation with the Accurate Director, shall prepare a list of: (i) potential bidders capable of submitting a Sale Proposal or Investment Proposal and (ii) local or international strategic and financial parties who may be interested in participating in the SISP (the “**Known Potential Bidders**”).
- (b) The Accurate Director and the applicable Secured Creditors may, on a timely basis, identify any parties to the Monitor which shall be included in the list of Known Potential Bidders. Concurrently, the Monitor, in consultation with the DIP Lender will prepare (i) an initial offering summary (the “**Teaser Letter**”) to notify Known Potential Bidders of the existence and terms of the Solicitation Process and invite the Known Potential Bidders to express their interest in participating in a Sale or Investment, and (ii) a form of confidentiality agreement satisfactory to the Monitor (a “**Confidentiality Agreement**”).



- (c) The Monitor may also issue a press release with Canada Newswire setting out the information contained in the Teaser Letter and such other relevant information which the Monitor, in consultation with the Accurate Director, considers appropriate for dissemination in Canada.
- (d) The Monitor shall send the Teaser Letter and Confidentiality Agreement to each Known Potential Bidder by no later than April 12, 2023 and to any other party who requests a copy of the Teaser Letter and Confidentiality Agreement or who is identified as a potential bidder as soon as reasonably practicable after such request or identification, as applicable.

## ARTICLE 4 PRE-QUALIFICATION

### 4.1 Participation Requirements

- (a) Unless otherwise provided for herein, ordered by the Court, or agreed by the Monitor, in order to participate in the Solicitation Process and be considered for qualification as a Qualified Phase 1 Bidder in accordance with this Article 4, an interested party, including a Known Potential Bidder (a "**Potential Bidder**"), must deliver the following to the Monitor prior to the Phase 1 Bid Deadline (as defined below):
  - (i) an executed Confidentiality Agreement, which shall inure to the benefit of any Successful Bidder in the event that a Transaction is completed;
  - (ii) a letter setting forth the identity of the Potential Bidder, the contact information for such Potential Bidder, full disclosure of the direct and indirect owners of the Potential Bidder and their principals;
  - (iii) a written acknowledgment of receipt of a copy of the SISP Approval Order (including these SISP Procedures) agreeing to accept and be bound by the provisions contained therein; and
  - (iv) a form of financial disclosure and credit quality support or enhancement that allows the Monitor and the Accurate Director to make a reasonable determination as to the Potential Bidder's financial and other capabilities to consummate a Sale or Investment, as applicable.
- (b) If the Monitor, in consultation with the Accurate Director, determines that a Potential Bidder:
  - (i) has satisfied all of the requirements described in Section 4.1(a) above; and
  - (ii) demonstrated to the satisfaction of the Monitor, in its reasonable business judgement, the financial capability of such Potential Bidder to consummate a Transaction and that such Potential Bidder is likely (based on availability of financing, experience and other considerations) to consummate either a Sale or an Investment,

then such Potential Bidder will be deemed to be a "**Qualified Phase 1 Bidder**". For greater certainty, no Potential Bidder shall be deemed to be a Qualified Phase 1 Bidder without the approval of the Monitor. Notwithstanding the foregoing, the Monitor may waive one or

more of the requirements set out in Section 4.1(a)(i) to (iv) and designate a Potential Bidder as a Qualified Phase 1 Bidder.

- (c) The determination as to whether a Potential Bidder is a Qualified Phase 1 Bidder pursuant to Section 4.1(a) will be made as promptly as practicable after a Potential Bidder delivers all of the materials required above. If it is determined that a Potential Bidder is a Qualified Phase 1 Bidder, the Monitor will promptly notify the Potential Bidder that it is a Qualified Phase 1 Bidder.
- (d) At any time during Phase 1 of the SISP, the Monitor may eliminate a Qualified Phase 1 Bidder, in which case such bidder will be eliminated from the SISP and will no longer be a Qualified Phase 1 Bidder for the purposes of the SISP.
- (e) If it is determined in accordance with Section 4.1(b) above, that there are no Qualified Phase 1 Bidders and that, as a consequence, proceeding with these SISP Procedures is not in the best interests of the Accurate Group or its stakeholders, the Monitor shall notify the applicable Secured Creditors and the Accurate Director forthwith, and within ten (10) Business Days of such determination, and either file a motion with the Court seeking directions with respect to the conduct of the SISP or terminate the SISP.

#### **4.2 Due Diligence**

- (a) As soon as reasonably practicable after the determination that a party is a Qualified Phase 1 Bidder, the Monitor, with the assistance of the Accurate Director, shall prepare and make available to each Qualified Phase 1 Bidder, in a secure online electronic data room:
  - (i) confidential due diligence information that is in the possession and control of the Monitor, including regarding:
    - (A) the Property available for sale; and
    - (B) the debt of the Accurate Group.

The Monitor may also prepare a confidential information memorandum (the "CIM") providing additional information considered relevant to the Accurate Group if determined to be appropriate.

- (b) At the request of a Qualified Phase 1 Bidder, such confidential due diligence information shall also be provided on a confidential basis satisfactory to the Monitor to a proposed lender of such Qualified Phase 1 Bidder that is reasonably acceptable to the Monitor.
- (c) Each Qualified Phase 1 Bidder shall also have such access to due diligence materials, on-site inspections and information relating to the Property, and other information as the Monitor deems appropriate in its discretion.
- (d) The Monitor shall not be obligated to furnish any due diligence materials or information after the Phase 2 Bid Deadline.
- (e) Without limiting the generality of any term or condition of any Confidentiality Agreement between the Monitor and any Potential Bidder or bidder, unless otherwise agreed by the Monitor or ordered by the Court, no bidder shall be permitted to have any discussions with

any counterparty to any contract with the Accurate Group, any current or former director, officer or employee of the Accurate Group, or any of their businesses or any other Potential Bidder or bidder in connection with a Non-Binding Indication of Interest (as defined below) or any other bid submitted in accordance with the terms hereof or in contemplation thereof.

- (f) The Monitor, the Accurate Director, and the Accurate Group are not responsible for, and will have no liability with respect to, any information obtained by any Known Potential Bidder, Potential Bidder, or Qualified Bidder in connection with the Property, a Sale or Investment. The Monitor, the Accurate Director, and the Accurate Group do not make any representations or warranties whatsoever as to the information or the materials provided, except, to the extent the representations or warranties are contained in any Definitive Purchase Agreement or Definitive Investment Agreement (in each case as defined below) between a Successful Bidder or Backup Bidder and the Monitor. Each Qualified Phase 1 Bidder must rely solely on their own independent review, investigation and/or inspection of all information and of the Property and business in connection with their participation in the SISP and any Transaction arising out of the SISP.

## ARTICLE 5 PHASE 1

### 5.1 Seeking Non-Binding Indications of Interest by Qualified Phase 1 Bidders

In order to continue to participate in the Solicitation Process, a Qualified Phase 1 Bidder must deliver a non-binding indication of interest to acquire all, or substantially all, of the Property or make an Investment (each a “**Non-Binding Indication of Interest**”) to the Monitor so as to be received by the Monitor not later than 5:00 p.m. (Winnipeg time) on May 5, 2023, or such later date or time as the Monitor may determine appropriate with the prior written consent of the DIP Lender, acting reasonably (the “**Phase 1 Bid Deadline**” and until such time, “**Phase 1**”).

### 5.2 Non-Binding Indications of Interest by Qualified Phase 1 Bidders

- (a) Unless otherwise ordered by the Court or agreed by the Monitor, in order to be considered a “**Qualified Phase 1 Bid**” a Non-Binding Indication of Interest submitted by a Qualified Phase 1 Bidder must be received by the Monitor on or before the Phase 1 Bid Deadline, and contain the following information:
- (i) An indication of whether the Qualified Phase 1 Bidder is offering to:
    - (A) acquire all or part of the Property (a “**Sale Proposal**”); or
    - (B) make an Investment (an “**Investment Proposal**”);
  - (ii) In the case of a Sale Proposal, the Non-Binding Indication of Interest shall identify:
    - (A) the purchase price in Canadian dollars (including the cash component thereof and/or the liabilities to be assumed by the Qualified Phase 1 Bidder);
    - (B) the assets included, any of the assets expected to be excluded, and/or any additional assets desired to be included in the Transaction;

- (C) the structure and financing of the Transaction (including, but not limited to, the sources of financing for the purchase price, preliminary evidence of the availability of such financing and the steps necessary and associated timing to obtain the financing and consummate the proposed Transaction and any related contingencies, as applicable);
  - (D) an acknowledgement that the contemplated sale will be made on an “*as is, where is*” basis;
  - (E) the key material contracts and leases, if any, the Qualified Phase 1 Bidder wishes to acquire and the Qualified Phase 1 Bidder’s proposed treatment of related cure costs, if any;
  - (F) any anticipated corporate, shareholder, internal or regulatory approvals, including without limitation any approvals with respect to the transfer of any permits or licenses or other approvals with respect to environmental matters, required to close the Transaction and the anticipated time frame and any anticipated impediments for obtaining such approvals;
  - (G) a timeline to closing with critical milestones and a statement with respect to the Qualified Phase 1 Bidder’s ability to consummate the contemplated Transaction by June 9, 2023 (the “**Target Closing Date**”);
  - (H) a detailed description of any additional due diligence required or desired to be conducted prior to the Phase 2 Bid Deadline, if any;
  - (I) contact information for any business, financial or legal advisors retained or to be retained in connection with the contemplated Transaction;
  - (J) a specific indication of sources of capital for the Qualified Phase 1 Bidder and preliminary evidence of the availability of such capital, or such other form of financial disclosure and credit-quality support or enhancement, including contact information for capital/financing sources, that will allow the Monitor to make a reasonable business judgement as to the Qualified Phase 1 Bidder’s financial or other capabilities to consummate the contemplated Transaction;
  - (K) any conditions to closing that the Qualified Phase 1 Bidder may wish to impose; and
  - (L) any other terms or conditions of the Sale Proposal which the Qualified Phase 1 Bidder believes are material to the Transaction;
- (iii) In the case of an Investment Proposal, it shall identify:
- (A) the aggregate amount of the equity and debt investment (including, the sources of such capital, preliminary evidence of the availability of such capital and the steps necessary and associated timing to obtain the capital and consummate the proposed Transaction and any related contingencies, as applicable) to be made in the Accurate Group;

- (B) the underlying assumptions regarding the *pro forma* capital structure (including, the anticipated debt levels, debt service fees, interest and amortization);
- (C) the consideration to be allocated to the stakeholders including claims of any secured or unsecured creditors of the Accurate Group and the proposed treatment of employees;
- (D) the structure and financing of the Transaction including all requisite financial assurance including a specific indication of sources of capital for the Qualified Phase 1 Bidder and preliminary evidence of the availability of such capital, or such other form of financial disclosure and credit-quality support or enhancement, including contact information for capital/financing sources, that will allow the Monitor to make a reasonable business judgement as to the Qualified Phase 1 Bidder's financial or other capabilities to consummate the contemplated Transaction;
- (E) any anticipated corporate, shareholder, internal or regulatory approvals, including without limitation any approvals with respect to the transfer of any permits or licenses, required to close the Transaction, the anticipated time frame and any anticipated impediments for obtaining such approvals;
- (F) the proposed corporate governance structure of the entity or entities owning/operating the business, following implementation of the Investment;
- (G) contact information for any business, financial or legal advisors retained or to be retained in connection with the contemplated Transaction;
- (H) additional due diligence required or desired to be conducted prior to the Phase 2 Bid Deadline, if any;
- (I) a timeline to closing with critical milestones and a statement with respect to the Qualified Phase 1 Bidder's ability to consummate the contemplated Transaction by the Target Closing Date;
- (J) the proposed treatment of stakeholders, including lenders, trade creditors, shareholders and employees;
- (K) any conditions to closing that the Qualified Phase 1 Bidder may wish to impose;
- (L) any other terms or conditions of the Investment Proposal which the Qualified Phase 1 Bidder believes are material to the Transaction; and

(iv) Such other information reasonably requested by the Monitor.

- (b) The Monitor may, in consultation with the Accurate Director and with the consent of the DIP Lender, acting reasonably, waive compliance with any one or more of the requirements specified herein and deem any non-compliant Non-Binding Indication of Interest to be a Qualified Phase 1 Bid. Notwithstanding the foregoing, prior written consent shall not be

required for amendments or modifications to the SISP that are administrative or minor in nature such that they are unlikely (in the Monitor's reasonable discretion) to have a material effect on the results of the SISP or the DIP Lender, provided further that the Monitor shall consult with the DIP Lender in advance of any such matters.

### 5.3 Assessment of Qualified Phase 1 Bids and Determination of Qualified Phase 2 Bidders

- (a) Within three (3) Business Days of the expiry of the Phase 1 Bid Deadline, the Monitor will provide copies or a summary of any Qualified Phase 1 Bids received to the applicable Secured Creditors and the Accurate Director and set up a meeting by teleconference or other electronic medium to consult with such parties in respect of such bids.
- (b) Following the meeting in (a), the Monitor will, as promptly as practicable after the Phase 1 Bid Deadline but no later than May 12, 2023, assess any Qualified Phase 1 Bids received based on such factors and circumstances as they consider appropriate in the circumstances including, but not limited to:
  - (i) the number of Qualified Phase 1 Bids received;
  - (ii) the extent to which the Qualified Phase 1 Bids relate to the same Property or business or involve Investment Proposals predicated on certain Property or business;
  - (iii) the scope of the Property or business to which any Qualified Phase 1 Bids may relate; and
  - (iv) whether to proceed by way of sealed bid or auction with respect to some or all of the Property.
- (c) If the Monitor is not satisfied with the number or terms of the Qualified Phase 1 Bids (including if none are received), the Monitor, in consultation with the DIP Lender and the Accurate Director, may: (i) extend the Phase 1 Bid Deadline for no more than an aggregate period of two (2) weeks without further Court approval and, unless otherwise agreed by the Monitor, the Phase 2 Bid Deadline, and any other deadlines or timeframes hereunder, shall be extended by the same time period, as necessary; or (ii) within ten (10) Business Days of such determination, file a motion with the Court seeking directions.
- (d) If the Monitor, in accordance with Section 5.3(b), determines that:
  - (i) one or more Qualified Phase 1 Bids were received, and
  - (ii) proceeding with Phase 2 (as defined below) of these SISP Procedures is in the best interest of the Accurate Group and its stakeholders,

these SISP Procedures will continue and each Qualified Phase 1 Bidder who has submitted a Qualified Phase 1 Bid that is approved by the Monitor shall be a "**Qualified Phase 2 Bidder**". The Monitor shall provide advance written notice of the commencement of Phase 2 and the names of the Qualified Phase 2 Bidders to the applicable Secured Creditors and the Accurate Director.

- (e) Notwithstanding Section 5.3(d), if the Monitor, in accordance with Section 5.3(b), determines that:
- (i) one or more Qualified Phase 1 Bids were received, and
  - (ii) proceeding with Phase 2 of these SISP Procedures is not in the best interest of the Accurate Group and its stakeholders,

the Monitor may, in consultation with the Accurate Director and with the consent of the DIP Lender and the applicable Secured Creditors, deem one or more of the Qualified Phase 1 Bids received to be a Qualified Bid, Successful Bid and/or Backup Bid, as applicable, and bypass Phase 2. If the Monitor elects to bypass Phase 2, the timelines set out in these SISP Procedures shall be proportionally accelerated.

## ARTICLE 6 PHASE 2

### 6.1 Seeking Qualified Bids by Qualified Phase 2 Bidders

In order to continue to participate in the Solicitation Process, a Qualified Phase 2 Bidder must deliver a Qualified Purchase Bid or Qualified Investment Bid (as applicable, a "**Phase 2 Bid**") to the Monitor so as to be received by the Monitor by no later than 5:00 p.m. (Winnipeg time) on May 19, 2023, or such later date or time as the Monitor may determine appropriate (the "**Phase 2 Bid Deadline**" and the period between the foregoing and the Phase 1 Bid Deadline being "**Phase 2**").

### 6.2 Qualified Purchase Bids

A Sale Proposal submitted by a Qualified Phase 2 Bidder will be considered a "**Qualified Purchase Bid**" only if the Sale Proposal complies with all of the following:

- (a) it includes a letter stating that the Sale Proposal is irrevocable until the earlier of:
  - (i) approval by the Court of a Successful Bid; and
  - (ii) forty-five (45) Business Days following the Phase 2 Bid Deadline;

provided, however, that if such Sale Proposal is selected as the Successful Bid or the Backup Bid, it shall remain irrevocable until the earlier of: (i) the closing of the Successful Bid or the Backup Bid, as the case may be; and (ii) the outside date stipulated in the Successful Bid or the Backup Bid, as applicable;

- (b) it includes a duly authorized and executed purchase and sale agreement substantially in the form of Draft Purchase Agreement specifying the purchase price, including the cash component thereof and/or the liabilities to be assumed by the Qualified Phase 2 Bidder, expressed in Canadian dollars (the "**Purchase Price**"), together with all exhibits and schedules thereto (the "**Definitive Purchase Agreement**"), and such ancillary agreements as may be required by the Qualified Phase 2 Bidder with all exhibits and schedules thereto (or term sheets that describe the material terms and provisions of such ancillary agreements) and the proposed orders to approve the sale by the Court, as well as copies of

such materials marked to show the amendments and modifications to the Draft Purchase Agreement and Draft Approval Order;

- (c) it does not include any request or entitlement to any break-fee, expense reimbursement or similar type of payment. Further, by submitting a Sale Proposal, a Qualified Phase 2 Bidder shall be deemed to waive its right to pursue a claim for any costs or expenses in any way related to the submissions of its Sale Proposal or these SISP Procedures;
- (d) it includes evidence sufficient to allow the Monitor to make a reasonable determination as to the Qualified Phase 2 Bidder's (and its direct and indirect owners and their principals') financial and other capabilities to consummate the transaction contemplated by the Sale Proposal, which evidence could include but is not limited to evidence of a firm, irrevocable commitment for all required funding and/or financing from a creditworthy bank or financial institution;
- (e) it is not conditioned on:
  - (i) the outcome of unperformed due diligence by the bidder; and/or
  - (ii) obtaining any financing capital; andit includes an acknowledgement and representation that the bidder has had an opportunity to conduct any and all required due diligence prior to making its Sale Proposal;
- (f) it fully discloses the identity of each entity that is bidding or otherwise that will be sponsoring or participating in the Sale Proposal, including the identification of the Qualified Phase 2 Bidder's direct and indirect owners and their principals, and the complete terms of any such participation;
- (g) it includes an acknowledgement and representation that the Qualified Phase 2 Bidder:
  - (i) has relied solely upon its own independent review, investigation and/or inspection of any documents and/or the assets to be acquired and liabilities to be assumed in making its Sale Proposal;
  - (ii) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied (by operation of law or otherwise), regarding the assets to be acquired or liabilities to be assumed or the completeness of any information provided in connection therewith, including by the Monitor, or any of its advisors, except as expressly stated in the Definitive Purchase Agreement submitted by it;
  - (iii) is a sophisticated party capable of making its own assessments in respect of making its Sale Proposal; and
  - (iv) has had the benefit of independent legal advice in connection with its Sale Proposal;
- (h) it includes evidence, in form and substance reasonably satisfactory to the Monitor, of authorization and approval from the Qualified Phase 2 Bidder's board of directors (or



comparable governing body) with respect to the submission, execution, delivery and closing of the transaction contemplated by the Sale Proposal;

- (i) it is accompanied by a refundable cash deposit (the “**Deposit**”) in the form of a wire transfer (to a trust account specified by the Monitor), or such other form acceptable to the Monitor, payable to the order of Deloitte Restructuring Inc., in trust, in an amount equal to 10% of the proposed gross Purchase Price, to be held and dealt with in accordance with these SISP Procedures. For certainty, a Deposit will be required for all Sales Proposals, regardless of whether the consideration offered in the Sale Proposal is cash, credit or otherwise, or a combination of any of the foregoing;
- (j) it includes an acknowledgement and representation that the Qualified Phase 2 Bidder will assume the obligations of the Accurate Group under executory contracts, unexpired leases, and licences proposed to be assigned (or identifies with particularity which of such contracts, leases, and licenses of the Accurate Group, as applicable, that the Qualified Phase 2 Bidder wishes not to assume, or alternatively wishes to assume), contains full details of the Qualified Phase 2 Bidder’s proposal for the treatment of related cure costs, and which of these assumptions is a condition of closing;
- (k) it provides for closing of the Qualified Purchase Bid by no later than the Target Closing Date;
- (l) if the Qualified Phase 2 Bidder is an entity newly formed for the purpose of the Transaction, the bid shall contain an equity or debt commitment letter from the parent entity or sponsor, which is satisfactory to the Monitor, that names the Monitor as a third party beneficiary of any such commitment letter with recourse against such parent entity or sponsor;
- (m) it includes evidence, in form and substance satisfactory to the Monitor, of compliance or anticipated compliance with any and all applicable regulatory approvals (including, if applicable, anti-trust regulatory approval and any approvals with respect to the transfer of any permits or licenses), the anticipated time frame for such compliance and any anticipated impediments for obtaining such approvals;
- (n) it contains other information reasonably requested by the Monitor; and
- (o) it is received by no later than the Phase 2 Bid Deadline.

### 6.3 Qualified Investment Bids

An Investment Proposal submitted by a Qualified Phase 2 Bidder will be considered a “**Qualified Investment Bid**” only if the Investment Proposal complies with all of the following:

- (a) it includes duly authorized and executed binding definitive documentation setting out the terms and conditions of the proposed Transaction, including the aggregate amount of the proposed equity and/or debt investment (the “**Investment Amount**”) and details regarding the proposed equity and/or debt structure of the Accurate Group, if applicable, following completion of the proposed Transaction (a “**Definitive Investment Agreement**”);
- (b) it includes a letter stating that the Investment Proposal is irrevocable until the earlier of:
  - (i) approval by the Court of a Successful Bid; and

- (ii) forty-five (45) Business Days following the Phase 2 Bid Deadline;  
provided, however, that if such Investment Proposal is selected as the Successful Bid or Backup Bid, it shall remain irrevocable until the earlier of:
  - (iii) the closing of the Successful Bid or the Backup Bid, as the case may be; and
  - (iv) the outside date stipulated in the Successful Bid or the Backup Bid, as applicable;
- (c) it does not include any request or entitlement to any break-fee, expense reimbursement or similar type of payment. Further, by submitting an Investment Proposal, the Qualified Phase 2 Bidder shall be deemed to waive its right to pursue a claim for any costs or expenses in any way related to the submission of its Investment Proposal or these SISP Procedures;
- (d) it includes written evidence of a firm, irrevocable commitment for all required funding and/or financing from a creditworthy bank or financial institution to consummate the proposed Transaction, or other evidence satisfactory to the Monitor, to allow the Monitor to make a reasonable determination as to the Qualified Phase 2 Bidder's financial and other capabilities to consummate the transaction contemplated by the Investment Proposal;
- (e) it is not conditioned on:
  - (i) the outcome of unperformed due diligence by the Qualified Phase 2 Bidder; and/or
  - (ii) obtaining any financing capital; andincludes an acknowledgement and representation that the Qualified Phase 2 Bidder has had an opportunity to conduct any and all required due diligence prior to making its bid;
- (f) it fully discloses the identity of each entity that is bidding or otherwise that will be sponsoring or participating in the Investment Proposal, including the identification of the Qualified Phase 2 Bidder's direct and indirect owners and their principals, and the complete terms of any such participation;
- (g) it includes an acknowledgement and representation that the Qualified Phase 2 Bidder:
  - (i) has relied solely upon its own independent review, investigation and/or inspection of any documents in making its Investment Proposal;
  - (ii) did not rely upon any written or oral statements, representations, promises, warranties or guaranties whatsoever, whether express or implied (by operation of law or otherwise), regarding the business of the Accurate Group or the completeness of any information provided in connection therewith, including by the Monitor or any of its advisors, except as expressly stated in the Definitive Investment Agreement;
  - (iii) is a sophisticated party capable of making its own assessments in respect of making its Investment Proposal; and

- (iv) has had the benefit of independent legal advice in connection with its Investment Proposal;
- (h) it includes evidence, in form and substance satisfactory to the Monitor, of authorization and approval from the Qualified Phase 2 Bidder's board of directors (or comparable governing body) with respect to the submission, execution, delivery and closing of the transaction contemplated by the Investment Proposal;
- (i) it is accompanied by a Deposit in the form of a wire transfer (to a trust account specified by the Monitor), or such other form acceptable to the Monitor, payable to the order of Deloitte Restructuring Inc., in trust, in an amount equal to 10% of the Investment Amount, to be held and dealt with in accordance with these SISP Procedures. For certainty, a Deposit will be required for all Investment Proposals, regardless of whether the consideration offered in the Investment Proposal is cash, credit or otherwise, or a combination of any of the foregoing;
- (j) it provides for closing of the Qualified Investment Bid by no later than the Target Closing Date;
- (k) if the Qualified Phase 2 Bidder is an entity newly formed for the purpose of the Transaction, the Investment Proposal shall contain an equity or debt commitment letter from the parent entity or sponsor, and satisfactory to the Monitor, that names the Accurate Group as a third party beneficiary of any such commitment letter with recourse against such parent entity or sponsor;
- (l) it includes evidence, in form and substance reasonably satisfactory to the Monitor, of compliance or anticipated compliance with any and all applicable regulatory approvals (including, if applicable, anti-trust regulatory approval), the anticipated time frame for such compliance and any anticipated impediments for obtaining such approvals;
- (m) it contains other information reasonably requested by the Monitor; and
- (n) it is received by no later than the Phase 2 Bid Deadline.

#### 6.4 Qualified Bids

- (a) Qualified Purchase Bids and Qualified Investment Bids shall hereinafter be referred to as "**Qualified Bids**" and each a "**Qualified Bid**" and each bidder who has submitted a Qualified Bid shall hereinafter be referred to as a "**Qualified Bidder**". The Monitor may, in consultation with the DIP Lender and the Accurate Director, aggregate separate Phase 2 Bids from unaffiliated Qualified Phase 2 Bidders to create one Qualified Bid.
- (b) Notwithstanding Section 6.2 and Section 6.3 hereof, the Monitor, in consultation with Accurate Director and with the consent of the DIP Lender, may waive compliance with any one or more of the Qualified Bid requirements specified herein, and deem such non-compliant bids to be Qualified Purchase Bids or Qualified Investment Bids, as the case may be.

## 6.5 Qualified Bids

- (a) Within three (3) Business Days of the expiry of the Phase 2 Bid Deadline, the Monitor will provide copies or a summary of any Qualified Bids received to the applicable Secured Creditors and the Accurate Director and set up a meeting by teleconference or other electronic medium to consult with such parties in respect of such bids.
- (b) Following the meeting in (a), the Monitor will assess the Qualified Bids received, if any, and will determine whether the Transaction(s) contemplated by such Qualified Bids are likely to be consummated and whether proceeding with these SISP Procedures is in the best interests of the Accurate Group and its stakeholders. Such determination will be made, in consultation with the Accurate Director and is subject to the prior written consent of the DIP Lender, acting reasonably, as promptly as practicable after the Phase 2 Bid Deadline but no later than ten (10) Business Days following its expiry.
- (c) The Monitor shall notify each Qualified Phase 2 Bidder in writing as to whether its Phase 2 Bid constitutes a Qualified Bid within ten (10) Business Days of the Phase 2 Bid Deadline, or at such later time as the Monitor deems appropriate.
- (d) If the Monitor, in accordance with Section 6.5(b) above, determines, in consultation with the DIP Lender and the Accurate Director, that (i) no Qualified Bid was received, or (ii) at least one Qualified Bid was received but it is not likely that the Transaction(s) contemplated in any such Qualified Bids will be consummated, the Monitor may, with the approval of the DIP Lender either: (iii) terminate the SISP; (iv) extend the Phase 2 Bid Deadline for no more than an aggregate period of two (2) weeks, or (v) within ten (10) Business Days of such determination, file a motion with the Court seeking directions.

## 6.6 Selection Criteria

- (a) In selecting the Successful Bid, the Monitor, in consultation with the DIP Lender and the Accurate Director, will review each Qualified Bid. Evaluation criteria with respect to a Sale Proposal may include, but are not limited to, items such as:
  - (i) the Purchase Price and the net value (including assumed liabilities and other obligations to be performed or assumed by the bidder) provided by such bid;
  - (ii) the claims likely to be created by such bid in relation to other bids;
  - (iii) the counterparties to the Transaction;
  - (iv) the proposed revisions to the Draft Purchase Agreement and the Draft Approval Order and the terms of the Transaction documents;
  - (v) other factors affecting the speed, certainty and value of the Transaction (including any regulatory approvals required to close the Transaction);
  - (vi) the assets included or excluded from the bid and the Transaction costs and risks associated with closing multiple Transactions versus a single Transaction for all or substantially all of the Property;

- (vii) the transition services required from the Accurate Group post-closing and any related restructuring costs; and
  - (viii) the likelihood and timing of consummating the Transaction by the Target Closing Date.
- (b) Evaluation criteria with respect to an Investment Proposal may include, but are not limited to items such as:
- (i) the Investment Amount and the proposed sources and uses of such capital;
  - (ii) the debt-to-equity structure post-closing;
  - (iii) the counterparties to the Transaction;
  - (iv) the terms of the Transaction documents;
  - (v) other factors affecting the speed, certainty and value of the Transaction;
  - (vi) planned treatment of and recovery to stakeholders; and
  - (vii) the likelihood and timing of consummating the Transaction by the Target Closing Date.
- (c) The Monitor may select Qualified Bids for further negotiation and/or clarification of any terms or conditions of such Qualified Bids, including the Investment Amount or Purchase Price offered, before identifying the highest or otherwise best Qualified Bid(s) received (the “**Successful Bid**”).
- (d) Upon completion of any further negotiations or clarifications that may be conducted pursuant to Section 6.6(b) above, the Monitor will identify the Successful Bid and may identify a next highest or otherwise best Qualified Bid received (such offer, the “**Backup Bid**”). The Qualified Bidder(s) who made the Successful Bid is/are the “**Successful Bidder**” and the Qualified Bidder(s) who made the Backup Bid (if a Backup Bid is identified in accordance with these SISP Procedures) shall be the “**Backup Bidder**”. The Monitor will notify the Successful Bidder and any Backup Bidder that they are, respectively, the Successful Bidder and the Backup Bidder within five (5) Business Days of such determination.
- (e) The Monitor will finalize definitive agreements in respect of the Successful Bid and the Backup Bid, if any, conditional upon approval by the Court (the “**Definitive Agreements**”).
- (f) If a Backup Bid is identified in accordance with these SISP Procedures, then such Backup Bid shall remain open until the consummation of the Transaction contemplated by the Successful Bid (the “**Backup Bid Expiration Date**”).
- (g) All Qualified Bids (other than the Successful Bid and any Backup Bid) shall be deemed rejected by the Monitor on and as of the date of approval of the Successful Bid or any Backup Bid by the Court.

## 6.7 Approval Hearing

- (a) After Definitive Agreements in respect of a Successful Bid and Backup Bid, if any, have been finalized, in the case of the Successful Bid, signed (conditional on Court approval) and, in the case of the Backup Bid signed (conditional on non-completion of the Successful Bid and on Court approval), the Monitor shall seek a hearing as soon as practicable on a date to be scheduled by the Court that will permit not less than five (5) Business Days' notice to the service list (the "**Approval Hearing**") to approve the Successful Bid and the Backup Bid, if any, should the Successful Bid not close for any reason. The Approval Hearing may be adjourned or rescheduled by the Monitor, without further notice, by an announcement of the adjourned date at the Approval Hearing.
- (b) If, following approval of the Successful Bid by the Court, the Successful Bidder fails to consummate the Transaction for any reason, then the Backup Bid, if any, will be deemed to be the Successful Bid and the Monitor shall effectuate the Transaction with the Backup Bidder subject to the terms of the Backup Bid, without further order of the Court.

## 6.8 Deposits

- (a) All Deposits shall be retained by the Monitor and invested in an interest-bearing trust account in a Schedule I bank in Canada. If there is a Successful Bid, the Deposit (plus accrued interest) paid by the Successful Bidder whose bid is approved pursuant to the Approval Hearing shall be applied to the Purchase Price to be paid or Investment Amount to be made by the Successful Bidder upon closing of the Successful Bid. The Deposit (plus accrued interest) paid by the Backup Bidder, if there is one, shall be retained by the Monitor until the Backup Bid Expiration Date or, if the Backup Bid becomes the Successful Bid, shall be applied to the Purchase Price to be paid or Investment Amount to be made by the Backup Bidder upon closing of the Backup Bid. The Deposits (plus applicable interest) of all Qualified Phase 2 Bidders not selected as the Successful Bidder or Backup Bidder shall be returned to such bidders without interest within five (5) Business Days of the date upon which the Successful Bid and Backup Bid, if any, are approved by the Court. If these SISP Procedures are terminated in accordance with the provisions hereof, all Deposits shall be returned to the bidders without interest within five (5) Business Days of the date upon which these SISP Procedures are terminated.
- (b) If an entity selected as the Successful Bidder or Backup Bidder breaches its obligations to close the applicable Transaction, it shall forfeit its Deposit to the Monitor; provided, however, that the forfeiture of such Deposit shall be in addition to, and not in lieu of, any other rights in law or equity that the Monitor has or may have against such breaching entity.

## 6.9 Approvals

For greater certainty, the approvals required pursuant to the terms hereof are in addition to, and not in substitution for, any other approvals required by any Canadian or other foreign statute or are otherwise required at law in order to implement the Successful Bid or Backup Bid, as the case may be.

## 6.10 Confidentiality

- (a) All discussions regarding a Sale Proposal, Investment Proposal, Non-Binding Indication of Interest, Qualified Phase 1 Bid or Qualified Bid should be directed through the Monitor.

Under no circumstances should the employees, management, customers or suppliers of the Accurate Group be contacted directly without the prior consent of the Monitor. Any such unauthorized contact or communication could result in exclusion of the interested party from these SISP Procedures.

- (b) Participants and prospective participants in these SISP Procedures shall not be permitted to receive any information that is not made generally available to all participants relating to the number or identity of any bidder, the details of any bids submitted or the details of any confidential discussions or correspondence between the Accurate Group, Accurate Director, the Monitor and/or such other bidders in connection with the SISP, except to the extent the Monitor is seeking to combine separate bids from Qualified Phase 1 Bidders or Qualified Phase 2 Bidders.
- (c) In addition to the consultation rights granted to the DIP Lender, the Monitor may consult with any other parties with a material interest in the CCAA Proceedings regarding the status of and material information and developments relating to the SISP to the extent considered appropriate by the Monitor, provided that such parties shall have entered into confidentiality arrangements satisfactory to the Monitor. For certainty: (i) where this SISP contemplates the Monitor being required to consult with any parties, the nature, extent and frequency of such consultation shall be at the Monitor's sole discretion unless otherwise stated; and (ii) the Monitor may consult with any, some or all such parties, either together, separately or any group thereof, in the manner and frequency as it deems appropriate in the circumstances.
- (d) The Accurate Director shall be the sole employee and/or director from the Accurate Group entitled to: (i) consultation with the Monitor on matters involving the Solicitation Process and these SISP Procedures; and (ii) receive copies of the Non-Binding Indications of Interest, bids and all other confidential information and documents contemplated hereunder. The Accurate Director shall not share or otherwise disclose any such information to any other past or present member of the Accurate Group unless approved by the Monitor or necessary to close a Transaction contemplated in a Successful Bid. Prior to the commencement of the SISP, the Accurate Director shall provide an undertaking in writing to the Monitor that the Accurate Director shall not submit, directly or indirectly, any bid in the SISP, and will not provide financing, directly or indirectly, to any Potential Bidder, Qualified Phase 1 Bidder, Qualified Phase 2 Bidder, Successful Bidder, Backup Bidder or otherwise.
- (e) If the Monitor determines that the participation or information from a director, officer, employee or other member of senior management who is participating as a bidder in this SISP is required, such bidder shall participate and provide all information honestly and in good faith as requested by the Monitor, including adhering to any timelines and terms as to confidentiality as set by the Monitor.

#### **6.11 Supervision of the SISP**

- (a) The Monitor shall oversee the conduct of the SISP in all respects and the Monitor will participate in the SISP in the manner set out in these SISP Procedures, the SISP Approval Order, and any other orders of the Court. For the avoidance of doubt, the completion of any Sale Proposal or Investment Proposal shall be subject to the approval of the Court and the requirement of approval of the Court may not be waived.

- (b) This SISP does not, and will not be interpreted to create any contractual or other legal relationship between the Accurate Group, the Accurate Director, the Monitor and any bidder or any other party, other than as specifically set forth in the Definitive Agreements that may be entered into in respect of a Transaction.
- (c) The Monitor shall not have any liability whatsoever to any person or party, including without limitation any bidder or any other creditor or other stakeholder of the Accurate Group, for any act or omission related to the process contemplated by this SISP Procedure, except to the extent such act or omission is the result from gross negligence or wilful misconduct of the Monitor. By submitting a bid, each bidder shall be deemed to have agreed that it has no claim against the Monitor for any reason whatsoever, except to the extent that such claim is the result of gross negligence or wilful misconduct of the Monitor.
- (d) Participants in the SISP are responsible for all costs, expenses and liabilities incurred by them in connection with the submission of any Non-Binding Indication of Interest, Qualified Phase 1 Bid, Qualified Bid, due diligence activities, and any further negotiations or other actions whether or not they lead to the consummation of a Transaction.
- (e) Subject to the terms of the SISP Approval Order, the Monitor shall have the right to modify these SISP Procedures with the prior written approval of the DIP Lender if, in its reasonable business judgment, such modification will enhance the process or better achieve the objectives of the SISP; provided that the service list in the CCAA Proceedings shall be advised of any substantive modification to the procedures set forth herein.
- (f) In order to discharge its duties in connection with the SISP, the Monitor may engage professional or business advisors or agents as the Monitor deems fit in its sole discretion.

#### **6.12 Notice to the Monitor**

Any notice or other communication to be given to the Monitor in connection with this SISP shall be given in writing and shall be given by personal delivery (in which case it shall be left with a responsible officer of the recipient) or by electronic communication addressed to the Monitor as follows:

Deloitte Restructuring Inc.  
 360 Main Street, Suite 2300  
 Winnipeg, MB R3C 3Z3  
 Attention: Brent Warga and John Fritz  
 Telephone: (204) 944-3611 and (204) 944-3586  
 Email: [bwarga@deloitte.ca](mailto:bwarga@deloitte.ca) and [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)

#### **6.13 Reservation of Rights**

- (a) The Monitor may:
  - (i) reject at any time any bid that is:
    - (A) inadequate or insufficient;
    - (B) not in conformity with the requirements of these SISP Procedures or any orders of the Court applicable to the Accurate Group; or



- (C) contrary to the best interests of the Accurate Group, its estate, and stakeholders as determined by the Monitor;
  - (ii) in accordance with the terms hereof, accept bids not in conformity with these SISP Procedures to the extent that the Monitor determines, in its reasonable business judgement, that doing so would benefit the Accurate Group, its estate, and stakeholders;
  - (iii) in accordance with the terms hereof extend the Phase 1 Bid Deadline or Phase 2 Bid Deadline; and
  - (iv) reject all bids.
- (b) The Monitor shall not be required to accept the highest bid and shall be entitled to recommend to the Court a Transaction that in its view maximizes value for all of the Accurate Group's stakeholders.
- (c) These SISP Procedures do not, and shall not be interpreted to, create any contractual or other legal relationship between the Monitor on the one hand and any Known Potential Bidder, Potential Bidder, Qualified Phase 1 Bidder, Qualified Phase 2 Bidder, Qualified Bidder, Successful Bidder or Backup Bidder, on the other hand, except as specifically set forth in Definitive Agreements that may be executed by the Monitor.

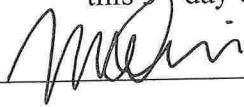
#### **6.14 Disclosure to the Secured Creditors**

Subject to the terms hereof, the Secured Creditors shall have access to all Non-Binding Indications of Interest, Qualified Phase 1 Bids, Qualified Bids relevant to their security in which they have a first charge and the Monitor, in consultation with the Accurate Director, shall periodically update the applicable Secured Creditors on the Solicitation Process and the prospect of a Successful Bid being completed thereunder as may be required herein. The Monitor may, in its sole discretion, require that any or all of the Secured Creditors execute a Confidentiality Agreement, in a form acceptable to the Monitor, as a condition of receiving any information in respect of the SISP. In the event that a Secured Creditor is involved, or may be involved, either directly or indirectly, in financing or otherwise transacting with a potential or actual participant in the SISP, it shall promptly notify the Monitor of such potential or actual relationship prior to receiving any information (or additional information) in respect of the SISP and the Monitor may condition, limit or otherwise restrict such Secured Creditor's access to information or ability to participate or vote in the SISP in the manner the Monitor deems appropriate in the circumstances.

#### **6.15 Further Orders**

At any time during the SISP, the Monitor may apply to the Court for directions with respect to the discharge of its powers and duties hereunder.

This is Exhibit "2" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to be 'M. Segal', written over a horizontal line.

My Commission Expires: July 8, 2024

## FIRST AMENDMENT TO INTERIM FACILITY LOAN AGREEMENT

THIS AGREEMENT made as of April ●, 2023.

### BETWEEN:

**ACCURATE DORWIN (2020) INC.** (“Accurate”), **NATIONAL INTERIORS (2021) INC.** (“National”), **12986647 CANADA LTD.** (“Allsco”), **GLASS 8 INC.** (“Glass 8”), **POLAR WINDOW OF CANADA LTD.** (“PWC”), **12986591 CANADA LTD.** (“All Weather”), **10064720 MANITOBA LTD.** (“1006”), **12986914 CANADA LTD.** (“6914”), **POLAR HOLDING LTD.** (“PHL”, and collectively with Accurate, National, 1006, Allsco, the “Borrowers”, and individually, a “Borrower”)

**OF THE FIRST PART**

- and -

**THE TORONTO-DOMINION BANK** (the “Lender”)

**OF THE SECOND PART**

### CONTEXT:

A. Pursuant to an interim facility loan agreement dated February 6, 2023 (the “**Loan Agreement**”), the Lender made available to the Borrowers a revolving secured super-priority interim credit facility (the “**Interim Facility**”) in the maximum principal amount of \$1,200,000 to fund Critical Payments and pay Administration Costs incurred in connection with the CCAA Proceedings.

B. The Interim Facility has been fully drawn and the Borrowers have requested that the Lender increase the Maximum Amount from \$1,200,000 to \$2,350,000 to permit additional Advances thereunder to enable the Borrowers to pay goods and services taxes, professional fees and expenses incurred in the CCAA Proceedings, provide additional availability during the CCAA Proceedings to fund working capital requirements in the amount of \$400,000, and to provide a fund pursuant to an Order of the CCAA Court addressing potential builders’ lien claims.

C. The Lender has agreed to amend the Loan Agreement to increase the Maximum Amount and make other changes specified herein on the terms and subject to the provisions of this Amending Agreement.

**NOW THEREFORE THIS AMENDING AGREEMENT WITNESSES** that in consideration of the covenants and agreements herein contained and other good and valuable consideration, the receipt and sufficiency of which are hereby conclusively acknowledged by each of the Parties, the Parties covenant and agree as follows:

### 1. INTERPRETATION

#### 1.1 Definitions

Unless otherwise defined herein, capitalized terms have the meanings given to them in the Loan Agreement, and the following capitalized terms have the following meanings:

- (a) **“Amending Agreement”** means this first amendment to the Loan Agreement, including Appendix 1, as it may be confirmed, amended, extended, supplemented or restated by written agreement between the Parties.
- (b) **“Loan Agreement”** is defined in Context paragraph A.
- (c) **“Interim Facility”** is defined in Context paragraph A.

## 1.2 **Certain Rules of Interpretation**

- (a) In this Amending Agreement, words signifying the singular number include the plural and vice versa, and words signifying gender include all genders. Every use of the words "including" or "includes" in this Amending Agreement is to be construed as meaning "including, without limitation" or "includes, without limitation", respectively.
- (b) The division of this Amending Agreement into Articles and Sections and the insertion of headings are for convenience of reference only and do not affect the construction or interpretation of this Amending Agreement.
- (c) References in this Amending Agreement to an Article, Section or Appendix are to be construed as references to an Article, Section or Appendix of or to this Amending Agreement unless otherwise specified.
- (d) The terms “this Amending Agreement”, “hereof”, “hereunder” and similar expressions refer to this Amending Agreement and not to any particular Section or other portion hereof and include any agreements supplemental hereto.

## 1.3 **Governing Law**

This Amending Agreement shall be governed by and construed in accordance with the laws of the Province of Manitoba and federal laws of Canada applicable therein.

## 1.4 **Entire Agreement**

This Amending Agreement constitutes the entire agreement between the Parties pertaining to the subject matter of this Amending Agreement and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written, of the Parties, and there are no representations, warranties or other agreements between the Parties, express or implied, in connection with the subject matter of this Amending Agreement except as specifically set out in this Amending Agreement. No Party has been induced to enter into this Amending Agreement in reliance on, and there will be no liability assessed, either in tort or contract, with respect to, any warranty, representation, opinion, advice or assertion of fact, except to the extent it has been reduced to writing and included as a term in this Amending Agreement.

## 1.5 Appendix

The following is the Appendix to this Amending Agreement:

| <b>Appendix</b> | <b>Subject Matter</b>                     |
|-----------------|---|
| Appendix 1      | Schedule "C" to the Loan Agreement – SISP |

## 2. AMENDMENTS TO LOAN AGREEMENT

### 2.1 Amendments to Definitions

- (a) Upon this Amending Agreement becoming effective in accordance with Section 3.1, Section 1.1 of the Loan Agreement is amended to add the following definitions:

- “(k.1) **“Builders’ Lien Legislation”** means *The Builders’ Lien Act, C.C.S.M. c. B91, the Prompt Payment and Construction Lien Act, RSA 2000, c P-26.4 and/or the Builders’ Lien Act, RSA 2000, c B-7* or similar legislation of any Province in respect of the provision of work or furnishing of materials on, in or in respect of an improvement.
- (qq.1) **“Discretionary Availability”** is defined in Section 2.1(a)(iii).
- (tt.1) **“ETA”** means the *Excise Tax Act, RSC 1985, c E-15*, as amended.
- (bbb.1) **“GST Arrears”** means amounts owing by the Borrowers under the ETA on account of goods and services tax which accrued prior to the date on which the Initial Order was pronounced by the CCAA Court.
- (ppp.1) **“Lien Claim”** means any claim by any Person that they have a builder’s lien or trust claim under any Builders’ Lien Legislation.
- (ppp.2) **“Lien Disclosure”** is defined in Section 7.1(u).
- (ppp.3) **“Lien Funds”** means the security given or funds paid or payable to the Borrowers which are subject to Lien Claims, or which have been submitted into or paid into the CCAA Court pursuant to the Lien Process Order or into any other Court pursuant to any Builders’ Lien Legislation.
- (ppp.4) **“Lien Fund Priority Order”** is defined in Section 7.1(s).
- (ppp.5) **“Lien Process Order”** means an Order of the CCAA Court requiring that all Lien Funds be paid into the CCAA Court, which shall be in form and substance satisfactory to the Lender.

(eeee.1) **“Professional Arrears”** is defined in Section 2.1(a)(ii).”

(b) Upon this Amending Agreement becoming effective in accordance with Section 3.1, Section 1.1(jjjj) of the Loan Agreement is amended to read as follows:

(jjjj) **“SISP”** means a sale and investment solicitation process satisfactory to the Lender, substantially in the form attached as **Schedule “C”** .”

## 2.2 Addition of Schedule to the Loan Agreement

Upon this Amending Agreement becoming effective in accordance with Section 3.1, Section 1.6 of the Loan Agreement is amended to add the following Schedule after the last line thereof:

“Schedule “C” SISP”

which Schedule “C” is in the form attached to this Amending Agreement as Appendix 1.

## 2.3 Amendment to Article 2

Upon this Amending Agreement becoming effective in accordance with Section 3.1, Section 2.1 of the Loan Agreement is amended to read as follows:

### “2.1 Interim Facility

(a) Subject to the terms and conditions of this Agreement and to Section 2.1(b), the Lender establishes in favour of the Borrowers a senior secured super-priority revolving interim credit facility (the **“Interim Facility”**) in the maximum principal amount of \$2,050,000 together with the amount of the Discretionary Availability (as adjusted from time to time in accordance with this Agreement, the **“Maximum Amount”**). Advances under shall be available under the Interim Facility as follows:

(i) the Lender shall make an Advance to pay the GST Arrears, up to a maximum amount equal to \$150,000, upon the Monitor confirming in writing to the Lender the amount of the GST Arrears, which Advance the Borrowers shall promptly remit to the applicable Governmental Authority under the ETA, and shall be utilized for no other purpose;

(ii) the Lender shall make an Advance to pay the arrears of Administration Costs contemplated by Subsections 1.1(b)(ii) and 1.1(b)(iii) (the **“Professional Arrears”**), in the maximum amount of \$300,000, upon the Monitor confirming in writing to the Lender the amount of the Professional Arrears, which Advance the Borrowers shall promptly pay to the Persons owed the Professional Arrears, and shall be utilized for no other purpose;

(iii) the Lender may in its absolute discretion, including being satisfied with the Lien Disclosure, permit the Borrowers to utilize an amount determined by notice in writing by the Lender to the Borrowers and

Monitor in a maximum principal amount of up to \$300,000 (such permitted amount as determined by the Lender being the “**Discretionary Availability**”); and

- (iv) until the Termination Date, Advances shall be available under the Interim Facility in an aggregate principal amount equal to the lesser of (A) the Maximum Amount, less the outstanding amount of the advances on account of the GST Arrears and Professional Arrears, and (B) the amount of the Interim Facility Charge approved by the Interim Financing Amendment Approval Order,

(such limits being the “**Facility Availability**”).

- (b) Upon the CCAA Court making the Lien Fund Priority Order and the applicable appeal period(s) expiring, the Borrowers shall promptly cause the Lien Fund to be paid to the Lender, which Lien Funds the Lender shall apply in repayment in part of the Interim Facility.
- (c) Within the limits and restrictions set out in Sections 2.1(a) and 2.1(b), the outstanding principal amount of the Interim Facility Obligations may revolve and the Borrowers may borrow, repay and re-borrow amounts under the Interim Facility under from the Lender during the period from the Closing Date to, but excluding, the Termination Date.”

#### 2.4 Addition to Positive Covenants

Section 7.1 of the Loan Agreement is amended by deleting “and” from the end of Subsection 7.1(p), replacing “.” at the end of Subsection 7.1(q) with “;”, and adding the following Subsection to the end of Subsection 7.1:

- “(r) by no later than April ●, 2023, or such later date as the Lender agrees to in writing, the Borrowers shall file and schedule a motion to the CCAA Court for a Lien Process Order;
- (s) in the event that the Lender files and schedules a motion to the CCAA Court for an Order declaring that the Interim Financing Charge ranks in priority, as against any Lien Funds, to any Lien Claim, and authorizing and directing that the Lien Funds be paid to the Borrowers, which Order shall be in form and substance satisfactory to the Lender (the “**Lien Fund Priority Order**”), (i) the Borrowers shall support the reasonable arguments of the Lender, and (ii) file such affidavits setting out the evidence in the Borrowers’ possession or knowledge with respect to the Lien Claims and Lien Funds, together with such other evidence as reasonably required by the Lender or its counsel;
- (t) following the CCAA Court pronouncing the Lien Fund Priority Order and the applicable appeal period(s) expiring, the Borrowers shall promptly pay or cause to be paid to the Lender all Lien Funds which have been or are at any time hereafter paid into the CCAA Court or any other Court, or which since the commencement of the CCAA Proceedings have been or are at any time paid to a Borrower;

- (u) the Borrower shall provide the Lender information in the Borrower's possession or knowledge, in such form and detail as the Lender reasonably requires, with respect to all of the actual and potential Lien Claims and Lien Funds, including the amount, particulars, status, quantum, Lien Claimants, particulars and copies of relevant agreements in respect thereof, the date on and location at which work was performed or materials provided, any holdbacks in respect thereof, any amounts paid to any Lien Claimant or the Borrowers in respect thereof, and such other information as reasonably required by the Lender in respect of each Lien Claim (the "**Lien Disclosure**");
- (v) on the first Business Day of each week, the Borrowers shall provide to the Lender a report, in form and substance satisfactory to the Lender, updating the Lien Disclosure; and
- (w) the Borrowers shall diligently and in good faith comply with their obligations under the SISF, fully cooperate with the Monitor in the administration of the SISF and in the finalization of any agreements and other documents required to sell any Property of any Borrower under and pursuant to the SISF and the completion of such sales."

## 2.5 Amendment Fee

As consideration for the Lender increasing the Maximum Amount under this Amending Agreement, the Borrowers shall pay an amendment fee equal to \$35,000, which shall be payable by an Advance under the Interim Facility upon the satisfaction of the conditions precedent in Section 3.1.

## 3. CONDITIONS PRECEDENT

### 3.1 Conditions Precedent

This Amending Agreement shall only become effective upon the satisfaction or waiver of the following conditions precedent:

- (a) the Borrowers shall have executed and delivered to the Lender this Amending Agreement;
- (b) the CCAA Court shall have pronounced an Order approving this Agreement and increasing the amount secured by the Interim Financing Charge to the \$2,350,000 plus interest accrued thereon and all other Obligations under the Loan Agreement, which Order shall be in form and substance satisfactory to the Lender (the "**Interim Financing Amendment Approval Order**"); and
- (c) the CCAA Court shall have pronounced an Order approving the SISF, which Order shall be in form and substance satisfactory to the Lender.

### 3.2 Waiver of Conditions

The conditions precedent set out in Section 3.1 are for the sole benefit of the Lender and may be waived by the Lender, in whole or in part and with or without terms or conditions.



## **4. REPRESENTATIONS AND WARRANTIES**

### **4.1 Representations and Warranties**

The Borrowers represent and warrant to and in favour of the Lender that as of the date of this Amending Agreement:

- (a) the representations and warranties in Article 6 of the Loan Agreement are true and correct in all material respects as of the date hereof except those that are stated to be as of a certain date, in which case they were true and correct in all material respects on such date;
- (b) subject to the Interim Financing Amendment Approval Order:
  - (i) each Borrower has the necessary power, authority and legal right to make, execute, deliver and perform its obligations under the Loan Agreement, as amended by this Amending Agreement;
  - (ii) the execution, delivery and performance by each Borrower of this Agreement has been duly authorized by all necessary corporate action, and the Loan Agreement, as amended by this Amending Agreement, has been duly executed and unconditionally delivered by it;
  - (iii) the Loan Agreement, as amended by this Amending Agreement, constitutes a legal, valid and binding obligation of each Borrower, enforceable against it by the Lender in accordance with its terms, except as may be limited by general principles of equity or by Insolvency Law; and
  - (iv) the execution and delivery of this Amending Agreement, and the performance of the Loan Agreement, as amended by this Amending Agreement, by each Borrower does not and will not violate any Applicable Law or any of its Constatng Documents; and
- (c) no Authorization by, and no registration, filing or recording with, any Governmental Authority is or will be required in connection with the execution and delivery of this Amending Agreement, or performance of the Loan Agreement, as amended by this Amending Agreement, except for:
  - (i) the approval of the Monitor; and
  - (ii) the Interim Financing Amendment Approval Order; and
- (d) no Default or Event of Default has occurred and is continuing.

### **4.2 Effect of the Representations and Warranties**

The representations and warranties made in this Amending Agreement shall have the same force and effect as if made under the Loan Agreement.

## **5. GENERAL**

### **5.1 Confirmation of Loan Agreement and Security**

The Loan Agreement, as amended by this Amending Agreement, and the Security are and shall continue to be in full force and effect. Each Borrower acknowledges and agrees that it has no valid right of set-off or claim of any nature against the Lender and if any such right of set-off or claim arises in the future, such right or claim is hereby waived.

### **5.2 No Waiver, Etc.**

Except as expressly stated herein, the execution and delivery of this Amending Agreement shall not operate as a waiver of any right, power or remedy of the Lender under the Loan Agreement or of any provision of the Loan Agreement, and is without prejudice to the rights or remedies of the Lender under the Loan Agreement and Interim Financing Charge. The Lender has not waived, and is not by this Amending Agreement waiving any Defaults or Events of Default.

### **5.3 Further Assurances**

The Borrowers shall from time to time at the request of the Lender do all such further acts and things and execute and deliver all such documents as are required in order to effect the full intent of and fully perform and carry out the terms of this Amending Agreement.

### **5.4 Electronic Document**

This Agreement and any counterpart of it may be created, provided, received, retained and otherwise used, and will be accepted, in any digital, electronic or other intangible form. This Agreement and any counterpart of it may be signed by manual, digital or other electronic signatures and delivered or transmitted by any digital, electronic or other intangible means, including by e-mail or other functionally equivalent electronic means of transmission and that execution, delivery and transmission will be valid and legally effective to create a valid and binding agreement between the Parties.

### **5.4 Counterparts**

This Amending Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument, and it shall not be necessary in making proof of this Amending Agreement to produce or account for more than one such counterpart.

*[signature pages follow]*

**IN WITNESS WHEREOF** the Parties hereto have executed this Amending Agreement.

**THE TORONTO-DOMINION BANK**

By:

\_\_\_\_\_  
Name:

Title:

**ACCURATE DORWIN (2020) INC.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**10064720 MANITOBA LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986591 CANADA LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**GLASS 8 INC.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR HOLDING CANADA, LLC**

By:

\_\_\_\_\_  
Name:  
Title:

I have authority to bind the corporation.

**NATIONAL INTERIORS (2021) INC.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986647 CANADA LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR HOLDING LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**12986914 CANADA LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**POLAR WINDOW OF CANADA LTD.**

By:

\_\_\_\_\_  
Name: Stephen Segal  
Title: Chief Executive Officer

I have authority to bind the corporation.

**7440783 MANITOBA LTD.**

By:

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Name: Stephen Segal

Title: Chief Executive Officer

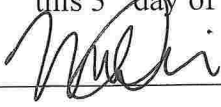
I have authority to bind the corporation.

**APPENDIX 1**

Schedule "C" to the Loan Agreement  
SISP

Attached.

This is Exhibit "3" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



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My Commission Expires: July 8, 2024

**THE KING'S BENCH  
WINNIPEG CENTRE**

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

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

(the "**Applicants**")

**INVOICE SUMMARY**

MLT Aikins LLP has prepared invoices in connection with its mandate as counsel to the Applicants in this matter, detailing its services rendered and disbursements incurred, namely:

- a) An invoice dated February 21, 2023 in the amount of \$96,354.71 in respect of the period from January 4, 2023 to January 31, 2023;
- b) An invoice dated February 27, 2023 in the amount of \$131,738.50 in respect of the period from February 1, 2023 to February 15, 2023;
- c) An invoice dated February 28, 2023 in the amount of \$19,668.87 in respect of the period from February 10, 2023 to February 28, 2023; and
- d) An invoice dated March 20, 2023 in the amount of \$21,439.85 in respect of the period from March 1, 2023 to March 15, 2023.

(together, the "**Statements of Account**")

The Statements of Account disclose a total amount of \$269,201.93 in respect



of services rendered and disbursements incurred between January 4, 2023 to March 15, 2023.

The blended hourly rate of MLT Aikins is \$413.32.

**INVOICE**

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Stephen Segal

**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 01/31/23 AS FOLLOWS**

**RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035**

| Date        | Initials | Hours | Narrative  | Amount |
|-------------|----------|-------|--|--------|
| Jan 04/2023 | EJB      | 0.80  | Call with Steven Kohn and JJ Burnell re: restructuring; email correspondence with JJ Burnell   | 392.00 |
| Jan 04/2023 | JJBB     | 1.00  | Conference call with client, Steve Kohn & Eric Buettner re: restructuring; conference call with Bent Warga re: restructuring   | 625.00 |
| Jan 05/2023 | EJB      | 1.90  | Email correspondence with client re: FWCU status; arranging for conflict searches and analysis; coordination with JJ Burnell; call with JJ Burnell; meetings with Steven Dressler re: PPR registrations and security profile | 931.00 |
| Jan 05/2023 | JJBB     | 0.40  | Telephone call with Eric Buettner re:restructuring   | 250.00 |
| Jan 06/2023 | EJB      | 0.60  | Email correspondence with Marc Unger; attending to matters relating to conflict analysis; coordination with JJ Burnell; email correspondence with client   | 294.00 |
| Jan 09/2023 | EJB      | 0.10  | Email correspondence / coordination with JJ Burnell  | 49.00  |
| Jan 10/2023 | EJB      | 0.50  | Calls with Steven Kohn and JJ Burnell; coordination with JJ Burnell on email correspondence to client  | 245.00 |
| Jan 10/2023 | JJBB     | 0.10  | Telephone call with Steve Kohn re: background  | 62.50  |

| <b>Date</b> | <b>Initials</b> | <b>Hours</b> | <b>Narrative</b>  | <b>Amount</b> |
|-------------|-----------------|--------------|---|---------------|
| Jan 13/2023 | SJD             | 0.10         | Meeting E. Buettner   | 25.00         |
| Jan 13/2023 | EJB             | 0.20         | Coordination with Steven Dressler   | 98.00         |
| Jan 13/2023 | JJBB            | 0.50         | Telephone calls with Brent Warga re: CCAA plan.   | 312.50        |
| Jan 17/2023 | JJBB            | 0.40         | Telephone call with Deloitte re: CCAA plan.   | 250.00        |
| Jan 18/2023 | SJD             | 4.10         | Meeting E. Buettner and Corresponding M. Levi   | 1,025.00      |
| Jan 18/2023 | ML              | 3.30         | Review previous financing files involving client.   | 0.00          |
| Jan 18/2023 | AL              | 2.30         | Organizing and reviewing documents in connection with the Reorganization and Restructuring  | 0.00          |
| Jan 18/2023 | SJK             | 1.50         | Correspondence with clients JJ; Eric; document review   | 1,200.00      |
| Jan 18/2023 | EJB             | 1.50         | Coordination with Steven Dressler on obtaining documentation for disclosure; general coordination with JJ Burnell on next steps and email correspondence; gathering requested information; general coordination on disclosure   | 735.00        |
| Jan 18/2023 | JJBB            | 4.10         | Correspondence with Eric Buettner/Steve Kohn re: CCAA preparation; correspondence with TD re: TD documents; correspondence with client re: loan/security documents, staying guarantees & factoring; correspondence with Sam Gabor re: TD documents; correspondence with Anjali Sandhu re: draft order & applicants; correspondence with Nicki Fleming re: CO & PPR searches; correspondence with Chris Nyberg re: DIP term sheet; correspondence with Steven Dressler re: other PPR jurisdictions; correspondence with Stephen Kroeger re: TD documents; telephone calls with Brent Warga re: CCAA plan; telephone call with Steve Kohn re: CCAA timeline | 2,562.50      |
| Jan 19/2023 | ML              | 2.70         | Email correspondence with S. Dressler and E. Buettner. Review loan and security documents. Internal conference with E. Buettner, A. Sandhu, S. Dressler, S. Kohn and J. Burnell.  | 0.00          |
| Jan 19/2023 | SJD             | 0.40         | Corresponding E. Buettner and Meeting M. Levi   | 100.00        |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Jan 19/2023 | AS       | 4.30  | Draft affidavit   | 1,139.50 |
| Jan 19/2023 | NF       | 0.67  | Request from JJ Burnell; conduct 9 corporate searches; conduct PPR searches against names in multiple jurisdictions   | 157.45   |
| Jan 19/2023 | SJD      | 6.00  | Call J. Burnell et al; Meeting E. Buettner and Call J. Burnell  | 1,500.00 |
| Jan 19/2023 | AS       | 0.70  | Call with JJ Burnell, E. Buettner, S. Kohn, S. Dressler and M. Levi   | 185.50   |
| Jan 19/2023 | AL       | 4.30  | Reviewing financing documents for the restructuring plan  | 0.00     |
| Jan 19/2023 | SJK      | 1.50  | Correspondence with Eric and JJ; telephone call with Eric; JJ; Anjali, Steven Dressler and Michaela I; analysis; document review  | 1,200.00 |
| Jan 19/2023 | EJB      | 3.70  | Coordination with internal team and seeking / obtaining documentation associated with prior financing transactions for review; further coordination on documentation requirements for disclosure; email correspondence with involved counsel and client; call with JJ Burnell; meeting with JJ Burnell and balance of team  | 1,813.00 |
| Jan 19/2023 | JJBB     | 5.30  | Review documents; correspondence with team re: document review; correspondence with client re: assets, jurisdiction, client documents, employees & [REDACTED] liens; correspondence with Stephen Kroeger re: TD documents; correspondence with Nicki Fleming re: additional PPR searches & search report; correspondence with Eric Buettner/Stephen Dressler re: loan & security documents, FWCU facility, search report & org chart; correspondence with Deloitte re: org chart & cash flow; conference call with MLTA team re: client documents; telephone call with Anjali Sandhu re: affidavit; telephone call with Deloitte re: affidavit & order; telephone call with Eric Buettner re: client docs; telephone call with Steven Dressler re: client docs. | 3,312.50 |
| Jan 19/2023 | NF       | 0.83  | Request from JJ Burnell; conduct 9 corporate searches; conduct PPR searches against names in multiple jurisdictions   | 195.05   |
| Jan 20/2023 | AL       | 1.40  | Reviewing financing documents for the   | 0.00     |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | restructuring plan  |          |
| Jan 20/2023 | ML       | 1.30  | Review financing documents.   | 0.00     |
| Jan 20/2023 | SJD      | 5.90  | Drafting Search Report; Coordinating with M. Levi and A. Lempert on documents; ;Meeting M. Levi and E. Buettner   | 1,475.00 |
| Jan 20/2023 | AS       | 3.50  | Draft affidavit   | 927.50   |
| Jan 20/2023 | NPS      | 0.70  | Emails with EJB/SJD; conduct corporate searches on Glass 8, Polar Holding and Accurate Dorwin; obtain all outstanding Annual Returns (Federal and Manitoba; provide same  | 164.50   |
| Jan 20/2023 | EJB      | 2.10  | Email correspondence / coordination with JJ Burnell; email correspondence with Cox & Palmer; call with JJ Burnell; coordination with associate and student team on information gathering and summary processes; coordination of annual returns  | 1,029.00 |
| Jan 20/2023 | JJBB     | 3.50  | Correspondence with Eric Buettner re: contacting FWCU & [REDACTED]; correspondence with Anjali Sandhu re: search report; correspondence with Sam Gabor/Stephen Kroeger re: FWCU & [REDACTED]; correspondence with Micaela Levi re: loan & security docs; correspondence with Steven Dressler re: search report & org chart; telephone call with Steven Kroeger re: FWCU; telephone call with Eric Buettner re: client docs; review client docs.                     | 2,187.50 |
| Jan 21/2023 | AS       | 5.10  | Draft affidavit   | 1,351.50 |
| Jan 21/2023 | JJBB     | 2.60  | Correspondence with Steve Kohn re: corporate status; correspondence with Eric Buettner re: corporate status; correspondence with Anjali Sandhu re: TD documents, affidavit & security chart; correspondence with Micaela Levi re: loan & security documents; telephone call with Anjali Sandhu re: pleadings; correspondence with client re: draft order & [REDACTED]; telephone call to client re: draft order; correspondence with Steven Dressler re: org chart. | 1,625.00 |
| Jan 22/2023 | AS       | 5.40  | Draft affidavit   | 1,431.00 |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
| Jan 22/2023 | AS       | 1.40  | Draft affidavit  | 371.00   |
| Jan 22/2023 | JJBB     | 3.00  | Correspondence with Anjali Sandhu re: draft aff & searches; correspondence with Steven Dressler re: org chart; Correspondence with Deloitte re: searches; Correspondence with client re: [REDACTED] arrears & HETL tax; review client docs   | 1,875.00 |
| Jan 23/2023 | SJD      | 3.00  | Meeting E. Buettner, Corresponding J. Burnell re: Org Chart and E. Buettner re: GSA/Guarantee ; Revising Organizational Chart  | 750.00   |
| Jan 23/2023 | AS       | 0.10  | Email to E. Buettner and S. Dressler regarding directors' resolution   | 26.50    |
| Jan 23/2023 | ML       | 1.00  | Internal conference with S. Dressler. Draft director resolutions.  | 0.00     |
| Jan 23/2023 | AS       | 1.10  | Review loan chart and email to JJ Burnell regarding revisions  | 291.50   |
| Jan 23/2023 | AS       | 0.90  | Research on whether Holdcos are debtor companies under CCAA  | 238.50   |
| Jan 23/2023 | CORP     | 0.00  | All services rendered with respect to acting as the registered and records office for the Corporation, including: preparation of the corporation's home jurisdiction's annual return, preparing annual resolutions; forwarding documents for signature; receipt of signed documents; filing annual return and annual resolutions; all correspondence and attendances with respect to the foregoing; for POLAR Holding Ltd. | 310.00   |
| Jan 23/2023 | CORP     | 0.00  | All services rendered with respect to preparing and maintaining ISC/Transparency Register pursuant to the applicable legislation;  | 155.00   |
| Jan 23/2023 | AS       | 0.20  | Phone call with JJ Burnell regarding affidavit   | 53.00    |
| Jan 23/2023 | SJK      | 1.00  | Email and correspondence with Eric; JJ; review documents and corporate structure   | 800.00   |
| Jan 23/2023 | EJB      | 1.90  | Email correspondence / coordination with JJ Burnell; Call with JJ Burnell; coordination re: TD security amendments; general coordination with Steven Dressler on various procedures relating   | 931.00   |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | to disclosure; call with client   |          |
| Jan 23/2023 | JJBB     | 4.20  | Correspondence with Anjali Sandhu re: draft affidavit, loan & security chart & resolutions; Correspondence with client re: D&O insurance, demands & loan chart & Glass 8 security; Create loan chart; Correspondence with Deloitte re: [REDACTED] demand; Correspondence with Eric Buettner/Steven Dressler re: resolutions, DIP loan, Glass 8 security & org chart; Telephone call with Eric Buettner re: application; Telephone calls with Deloitte re: cash flow & SISP; Telephone calls with Steve Kohn re: client docs & status update; Telephone calls with Anjali Sandhu re: aff & client docs | 2,625.00 |
| Jan 24/2023 | ML       | 2.60  | Review documents for accuracy. Internal conference with S. Dressler.  | 0.00     |
| Jan 24/2023 | AS       | 0.10  | Email to M. Levi regarding [REDACTED]   | 26.50    |
| Jan 24/2023 | AS       | 0.30  | Organize exhibits for affidavit   | 79.50    |
| Jan 24/2023 | SJD      | 2.10  | Reviewing Borrower and Guarantor List and internal documentatoin; Coordinating with M. Levi and E. Buettner; Corresponding A. Sandhu and J. Burnell   | 525.00   |
| Jan 24/2023 | SJK      | 0.50  | Correspondence with Segal; review documents re debts and guarantees; analysis   | 400.00   |
| Jan 24/2023 | EJB      | 1.09  | Email correspondence / coordination with Steven Dressler and Micaela Levi; email correspondence / coordination with associates involved and involvement in investigation of security and disclosure processes   | 534.10   |
| Jan 24/2023 | JJBB     | 4.50  | Revise & revise aff; Correspondence with Anjali Sandhu re: search report & Exhibits; Correspondence with Steven Dressler re: search report; Correspondence with Eric Buettner re: [REDACTED] issues; Correspondence with client re: customer [REDACTED], loans & small claim; Telephone call with Deloitte re: client docs –  | 2,812.50 |
| Jan 24/2023 | EJB      | 0.21  | Email correspondence / coordination with Steven Dressler and Micaela Levi; email correspondence / coordination with associates involved and involvement in investigation of   | 102.90   |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | security and disclosure processes   |          |
| Jan 25/2023 | SJD      | 3.26  | Reviewing Documents and Verifying Schedules; Corresponding J. Burnell   | 815.00   |
| Jan 25/2023 | AS       | 0.20  | Review FA draft consent receivership order  | 53.00    |
| Jan 25/2023 | AL       | 0.50  | Reviewing documents for restructuring   | 0.00     |
| Jan 25/2023 | EJB      | 3.30  | Review of forbearance agreement form; coordination with Steven Dressler; call with client, JJ Burnell and Brent Warga; meeting and coordination Steven Dressler on amendments to forbearance agreement  | 1,617.00 |
| Jan 25/2023 | JJBB     | 6.20  | Correspondence with Sam Gabor/Tom Cumming re: draft FA & DIP loan; Correspondence with client re: [REDACTED] subcontract & FA; Correspondence with Chris Nyberg re: DIP loan; Conference call with Deloitte, MLTA, client, TD & counsel; Review & revise FA; Correspondence with Anjali Sandhu re: revisions to model order; Correspondence with Eric Buettner/Steven Dressler re: TD call & FA schedules; Correspondence with Deloitte re: payroll; Telephone call to Court; Telephone call with Sam Gabor re: SISP; Telephone call with Eric Buettner re: TD; Telephone call with Steven Dressler re: FA schedules; Telephone call with Deloitte re: SISP | 3,875.00 |
| Jan 25/2023 | SJD      | 0.24  | Reviewing Documents and Verifying Schedules; Corresponding J. Burnell   | 60.00    |
| Jan 26/2023 | SJD      | 4.50  | Drafting Resolutions and Meeting S. Segal; Corresponding E. Buettner, J. Burnell and A. Sandhu  | 1,125.00 |
| Jan 26/2023 | AS       | 4.60  | Attend meetings with S. Segal, E. Buettner, JJ Burnell, S. Gabour, S. Dressler, and B. Warga  | 1,219.00 |
| Jan 26/2023 | AS       | 0.10  | Emails to clients regarding meeting   | 26.50    |
| Jan 26/2023 | CAN      | 0.20  | Reviewing and responding to transaction correspondence.   | 110.00   |
| Jan 26/2023 | EJB      | 3.40  | Review of guarantee and preparation of comment; coordination with JJ Burnell and response to requests and inquiries from JJ   | 1,666.00 |



| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | Burnell; coordination with Steven Dressler on disclosure and other matters relating to gathering information; meetings with Steven Dressler; meeting with client and participation on group call  |          |
| Jan 26/2023 | JJBB     | 9.80  | Correspondence with Chris Nyberg re: DIP terms; review & revise FA; Correspondence with Sam Gabor re: revisions to FA, demands, executed documents & guarantee; Correspondence with client re: guarantee, execution of documents, Financial Advisor obligations & revisions to FA; Review Bank's changes to FA; Correspondence with Eric Buettner/Steven Dressler re: guarantee, resolutions, affs & execution of the agreements; Correspondence with Anjali Sandhu re: meeting to review aff, ■■■, FA revisions, waivers & updating chart; Review client's revisions to FA; Correspondence with Deloitte re: aff, cash management & financial advisor obligations; Telephone call with Sam Gabor & Tom Cumming re: revisions to FA; Telephone calls with Sam Gabor re: revisions to FA; Telephone call with Deloitte re: revisions to FA; Telephone call to client re: revisions to FA; Telephone calls with Anjali Sandhu re: aff | 6,125.00 |
| Jan 27/2023 | AS       | 0.20  | Prepare exhibits to affidavit   | 53.00    |
| Jan 27/2023 | AS       | 0.20  | Emails to JJ Burnell, S. Gabor, S. Segal regarding forbearance agreement  | 53.00    |
| Jan 27/2023 | AS       | 0.10  | Email to JJ Burnell regarding small claim against National  | 26.50    |
| Jan 27/2023 | AS       | 0.10  | Call with B. Warga regarding TD notice to subordinate creditors   | 26.50    |
| Jan 27/2023 | AS       | 0.20  | Email to JJ Burnell regarding Sawyers Fine Flooring Claim   | 53.00    |
| Jan 27/2023 | EJB      | 0.20  | Call with Steven Kohn   | 98.00    |
| Jan 27/2023 | SJK      | 0.80  | Telephone call with Eric; review documents; correspondence with JJ  | 640.00   |
| Jan 27/2023 | JJBB     | 4.10  | Correspondence with Anjali Sandhu re: small claim, originals & affs, executed forbearance   | 2,562.50 |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | agreement, service list & 10 day waiver; Correspondence with Sam Gabor/Stephen Kroeger re: DIP loan, priority notices, Court date, [REDACTED], 10 day waiver & executed FA; Correspondence with client re: 10 day waiver, priority notices, hearing date, original signatures & aff; Correspondence with Deloitte re: DIP loan, counsel, order, 1st report & aff; Correspondence with Steven Dressler re: original signatures; telephone call with client & Deloitte re: notice under priority agreements; Telephone call with Sandhu re: provision of documents to Gowlings; Telephone call with Sam Gabor re: SISP; Telephone call to Court; review drafts |          |
| Jan 28/2023 | AS       | 0.20  | email to JJ Burnell regarding financial statements   | 53.00    |
| Jan 28/2023 | AS       | 0.10  | Email to S. Segal regarding financial statements   | 26.50    |
| Jan 28/2023 | AS       | 0.70  | Prepare exhibits for affidavit (FS exhibits)   | 185.50   |
| Jan 28/2023 | AS       | 0.20  | Phone call with B. Warga regarding financial statement exhibits  | 53.00    |
| Jan 28/2023 | AS       | 4.00  | Prepare exhibits for affidavit   | 1,060.00 |
| Jan 28/2023 | SJD      | 1.50  | Reviewing PPR Searches and Corresponding E. Buettner   | 375.00   |
| Jan 28/2023 | JJBB     | 8.10  | Draft aff; Correspondence with Deloitte re: DIP loan, cash flow & FS; Correspondence with client re: hearing date & DIP loan; Correspondence with Anjali Sandhu re: FS, exhibits, affidavit & small claim; Correspondence with Sam Gabor/Tom Cumming re: hearing dates, SISP & DIP loan; Correspondence with Steven Dressler re: Org chart, priorities & search report; Prepare exhibits; Conference call with Deloitte re: outstanding issues & draft aff   | 5,062.50 |
| Jan 29/2023 | SJD      | 2.00  | Reviewing Documents and Corresponding E. Buettner  | 500.00   |
| Jan 29/2023 | AS       | 6.50  | Meetings with S. Segal, JJ Burnell, B. Warga and J. Fritz  | 1,722.50 |
| Jan 29/2023 | EJB      | 0.50  | Call with Steven Dressler re: follow-up questions and responses  | 245.00   |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
| Jan 29/2023 | JBBB     | 8.90  | Correspondence with client re: [REDACTED], factoring, aff & client docs; Correspondence with Steven Dressler re: search report; Correspondence with Steve Kohn re: status update; Correspondence with Deloitte re: [REDACTED]; Correspondence with Anjali Sandhu re: aff & mtg w/ client; mtg w/ client & Deloitte re: aff; Telephone call with Steve Kohn re: status update; Correspondence with Sam Gabor re: factoring, DIP loan & [REDACTED] services; Conference calls with Deloitte re: [REDACTED], factoring & SISP | 5,562.50 |
| Jan 30/2023 | AS       | 0.20  | Update Financial Statement exhibit for Accurate; email to B. Wurga and JJ Burnell  | 53.00    |
| Jan 30/2023 | AS       | 0.20  | Phone call with C. Nyberg regarding DIP loan and email to JJ Burnell   | 53.00    |
| Jan 30/2023 | AS       | 1.00  | Prepare exhibits; emails to JJ Burnell and phone call/email to S. Dressler regarding [REDACTED] exhibits and underlying agreements;  | 265.00   |
| Jan 30/2023 | SJD      | 1.00  | Call A. Sandhu; Corresponding N. Sydor, A. Lempert and Reviewing Documents   | 250.00   |
| Jan 30/2023 | JMG      | 0.18  | Email from and to JJ. Burnell, to conducting PPR search in Alberta   | 36.90    |
| Jan 30/2023 | AS       | 1.80  | Draft Notice of Application  | 477.00   |
| Jan 30/2023 | NPS      | 0.60  | Receive email from SMD; conduct corporate searches; create Federal Annual Returns for 12986647 Canada, 12986914 Canada, 12986591 Canada and Polar Window of Canada; provide searches and annual returns  | 141.00   |
| Jan 30/2023 | AL       | 0.60  | Drafting and preparing annual returns for Polar Windows  | 0.00     |
| Jan 30/2023 | AS       | 0.80  | Draft affidavit  | 212.00   |
| Jan 30/2023 | AS       | 0.40  | Meeting with S. Segal  | 106.00   |
| Jan 30/2023 | AS       | 0.50  | Draft affidavit; email to S. Segal and C. Shale requesting information   | 132.50   |
| Jan 30/2023 | CAN      | 0.42  | Preparing for and attending conference with  | 231.00   |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | working group on next steps and DIP.   |          |
| Jan 30/2023 | SJK      | 0.17  | Telephone call with NAS  | 136.00   |
| Jan 30/2023 | JJBB     | 3.00  | Telephone to Court; Correspondence with client re: [REDACTED], aff & demand letters; Correspondence with Steven Dressler re: [REDACTED] docs & CO defaults; Correspondence with Deloitte re: SISP & FS; Correspondence with Anjali Sandhu re: amendments to DIP loan, aff, exhs, FS & brief; Telephone call from client re: update on mtg w/ TD; Correspondence with Jennifer Goncalves re: AB PPR search; Correspondence with Steven Kroeger re: TD PPR registrations; Correspondence with Sam Gabor re: CO defaults, demands, org chart & TD PPR searches; Conference call with TD, Polar & counsel; Telephone call with Deloitte re: SISP & Chandos | 1,875.00 |
| Jan 30/2023 | SJK      | 0.13  | Telephone call with NAS  | 104.00   |
| Jan 30/2023 | CAN      | 0.78  | Preparing for and attending conference with working group on next steps and DIP.   | 429.00   |
| Jan 30/2023 | JMG      | 0.22  | Email from and to JJ. Burnell, to conducting PPR search in Alberta   | 45.10    |
| Jan 31/2023 | AS       | 1.50  | Draft affidavit  | 397.50   |
| Jan 31/2023 | CORP     | 0.00  | Annual fee in connection with the preparation and/or filing of the Manitoba Annual Return;   | 105.00   |
| Jan 31/2023 | CORP     | 0.00  | Annual fee in connection with the preparation and/or filing of the Federal Annual Return; for 12986591 Canada Ltd.   | 210.00   |
| Jan 31/2023 | SJD      | 0.40  | Reviewing and Distributing Resolutions   | 100.00   |
| Jan 31/2023 | AS       | 1.60  | Draft Restated and Amended Initial Order   | 424.00   |
| Jan 31/2023 | AS       | 0.80  | Phone call with JJ Burnell regarding affidavit   | 212.00   |
| Jan 31/2023 | CORP     | 0.00  | Annual fee in connection with the preparation and/or filing of the Federal Annual Return; for 12986647 Canada Ltd.   | 220.00   |
| Jan 31/2023 | CORP     | 0.00  | Annual fee in connection with the preparation and/or filing of the Federal Annual Return; for  | 220.00   |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | 12986914 Canada Ltd.   |          |
| Jan 31/2023 | JJBB     | 3.40  | Correspondence with Anjali Sandhu re: aff & exhs; Correspondence with client re: amounts owing to lenders, liens, aff & resolutions; Correspondence with Deloitte re: aff & DIP loan; Telephone calls from Deloitte re: Chandos & issues; Letter to Court; Correspondence with Steven Dressler re: resolutions; Correspondence with Sam Gabor/Tom Cumming re: parties to CCAA proceedings, hearing & DIP loan; Revise aff; Correspondence with Chris Nyberg re: DIP loan; Telephone call with Anjali Sandhu re: draft aff; Correspondence with court | 2,125.00 |

**Total Fees: 85,367.00**

**SUMMARY OF PROFESSIONAL SERVICES**

|                    | HOURS         | HOURLY RATE | AMOUNT           |
|--------------------|---------------|-------------|------------------|
| WLLP CSD           | 0.00          | 0.00        | 1,220.00         |
| Micaela Levi       | 10.90         | 0.00        | 0.00             |
| Alan Lempert       | 9.10          | 0.00        | 0.00             |
| Jennifer Goncalves | 0.40          | 205.00      | 82.00            |
| Nicki Fleming      | 1.50          | 235.00      | 352.50           |
| Nadine P. Sydor    | 1.30          | 235.00      | 305.50           |
| Steven J. Dressler | 34.50         | 250.00      | 8,625.00         |
| Anjali Sandhu      | 49.30         | 265.00      | 13,064.50        |
| Eric J. Buettner   | 22.00         | 490.00      | 10,780.00        |
| Christopher Nyberg | 1.40          | 550.00      | 770.00           |
| JJ B. Burnell      | 73.10         | 625.00      | 45,687.50        |
| Steven J. Kohn     | 5.60          | 800.00      | 4,480.00         |
|                    | <u>209.10</u> |             | <u>85,367.00</u> |

**DISBURSEMENTS AND OTHER CHARGES**

|   |        |
|---|--------|
| Imaging Services  | 197.00 |
| PPR Online Search   | 108.00 |
| Computerized Search - Companies Office                              | 20.00  |
| File Administration Fee   | 45.00  |
| ESC - Standard Searches - NB - Debtor Search - 12986914 Canada Ltd. | 20.80  |
| ESC - Standard Searches - NB - Debtor Search - 12986647 Canada Ltd. | 20.80  |

## DISBURSEMENTS AND OTHER CHARGES

|   |                                 |               |
|---|---------------------------------|---------------|
| ESC - Standard Searches - NB - Debtor Search - 12986591 Canada Ltd.   | 20.80                           |               |
| ESC - Standard Searches - NL - Debtor Search - 12986591 Canada Ltd.   | 20.80                           |               |
| ESC - Standard Searches - NS - Debtor Search - 12986591 Canada Ltd.   | 19.55                           |               |
| ESC - Standard Searches - ON - Debtor Search - 12986914 Canada Ltd.   | 18.80                           |               |
| ESC - Standard Searches - PE - Debtor Search - 12986591 Canada Ltd.   | 20.80                           |               |
| ESC - Standard Searches - AB - Debtor Search - 10064720 MANITOBA LTD. | 13.80                           |               |
| ESC - Standard Searches - AB - Nationwide - 10064720 MANITOBA LTD.    | 0.20                            |               |
|   | <b>Total Taxable</b>            | <b>526.35</b> |
| Federal Corporate Registry  | 36.00                           |               |
| Manitoba Corporate Registry   | 25.00                           |               |
| Manitoba Corporate Registry   | 130.00                          |               |
|   | <b>Total Non-Taxable</b>        | <b>191.00</b> |
|   | <b>Sub-Total Disbursements:</b> | <b>717.35</b> |

## BILL SUMMARY

|                                      |                     |
|--------------------------------------|---------------------|
| Total Fees                           | 85,367.00           |
| GST                                  | 4,268.35            |
| MB PST                               | 5,975.69            |
| Total Disbursements                  | 717.35              |
| GST                                  | 26.32               |
| Subtotal                             | 96,354.71           |
|                                      | <hr/>               |
| <b>TOTAL AMOUNT DUE CDN DOLLARS:</b> | <b>\$ 96,354.71</b> |
|                                      | <hr/>               |

## MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

## REMITTANCE COPY

GST # 121 975 544

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Canada  
Stephen Segal

Invoice #6351981  
February 21, 2023

RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035 SJK

|                              |                  |
|------------------------------|------------------|
| Total Current Billing:       | 86,084.35        |
| Total Tax:                   | 10,270.36        |
| Subtotal:                    | <u>96,354.71</u> |
| <b>Total Amount Due CDN:</b> | <b>96,354.71</b> |

Amount Remitted: \$ \_\_\_\_\_

### PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable ([receivables@mltaikins.com](mailto:receivables@mltaikins.com)). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

#### Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

**Please note:** The client reference to be entered is 003790300035

#### Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

|   |   |
|---|---|
| Pay through:                                      | Bank of Montreal                                    |
| Receiving Bank:                                   | International Banking, Head Office, Montreal        |
| Account With Institution:<br>(Beneficiary's Bank) | BANK OF MONTREAL                                    |
| Bank Code:  | 1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6 |
| Transit Number:                                   | 0001  |
| Account Number:                                   | 00037   |
| S.W.I.F.T. BIC CODE:                              | 1025-999  |
|   | BOFMCAM2  |
|   | Direct Payment Routing Number CC000100037           |
| Beneficiary Cu tomer                              | MLT Aikin LLP                                       |
|   | 360 Main St 30 <sup>th</sup> floor                  |
|   | Winnipeg, Manitoba R3C 4G1                          |

#### By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6351981.  
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1



February 27, 2023  
Invoice #6352639**INVOICE**Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Stephen Segal**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/15/23 AS FOLLOWS****RE: TD Bank Matters**  
**MLT Aikins File No: 0037903-00035**

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 01/2023 | AS       | 0.80  | Draft amended and restated initial order  | 212.00   |
| Feb 01/2023 | AS       | 0.10  | Email to Brant Enderle regarding original signature page  | 26.50    |
| Feb 01/2023 | AS       | 0.10  | Review KB Registry, email to JJ Burnell regarding Bellan small claim  | 26.50    |
| Feb 01/2023 | AS       | 0.50  | Draft Notice of Motion  | 132.50   |
| Feb 01/2023 | AS       | 0.40  | Prepare exhibits  | 106.00   |
| Feb 01/2023 | AS       | 0.10  | Email to JJ Burnell regarding affidavit   | 26.50    |
| Feb 01/2023 | AS       | 1.20  | Draft brief   | 318.00   |
| Feb 01/2023 | AS       | 0.10  | Email to C. Shale   | 26.50    |
| Feb 01/2023 | AS       | 0.40  | Draft Notice of Motion and Notice of Application  | 106.00   |
| Feb 01/2023 | CAN      | 2.30  | Reviewing and providing comments on form of DIP loan.   | 1,265.00 |
| Feb 01/2023 | JJBB     | 4.50  | Revise amended order; revise affidavit; correspondence with Anjali Sandhu re: NOM, NOA, exhibits, small claim, original signatures, union arrears, affidavit & amended order; correspondence with Steven Dressler re: resolutions; correspondence with client re: resolutions; correspondence with client re: | 2,812.50 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | original signatures; correspondence with Deloitte re: small claim & DIP loan; correspondence with Sam Gabor re: hearing; correspondence with Chris Nyberg re: DIP loan; correspondence with Tom Cumming re: DIP loan; correspondence with Ian Sutherland re: draft report   |          |
| Feb 02/2023 | AS       | 1.50  | Review lien regularization orders; revise restated and amended initial order  | 397.50   |
| Feb 02/2023 | AS       | 1.30  | Draft brief   | 344.50   |
| Feb 02/2023 | SJK      | 0.70  | Correspondence with JJ; document review   | 560.00   |
| Feb 02/2023 | JJBB     | 0.90  | Correspondence with Anjali Sandhu re: landlord arrears, KERP & lien order; correspondence with Deloitte re: pre-filing report & confidential exhibit; correspondence with Sam Gabor re: FWCU default notice; telephone call with Anjali Sandhu re: lien order; telephone call with Steve Kohn re: affidavit; telephone call from client re: affidavit                                 | 562.50   |
| Feb 03/2023 | AS       | 2.40  | Draft service list; emails to JJ Burnell regarding service list   | 636.00   |
| Feb 03/2023 | AS       | 0.10  | Emails to T. Morris and B. Enderle regarding original signature pages   | 26.50    |
| Feb 03/2023 | AS       | 0.20  | Email to JJ Burnell regarding lien regularization order   | 53.00    |
| Feb 03/2023 | AS       | 1.00  | Research and email to JJ Burnell regarding tests for various CCAA relief  | 265.00   |
| Feb 03/2023 | AS       | 0.20  | Phone call with JJ Burnell regarding draft orders and brief   | 53.00    |
| Feb 03/2023 | AS       | 2.40  | Draft Lien Regularization Order   | 636.00   |
| Feb 03/2023 | AS       | 1.90  | Draft brief   | 503.50   |
| Feb 03/2023 | JJBB     | 2.70  | Correspondence with client re: BDC; correspondence with Anjali Sandhu re: aff, exhs, KERP, original signatures, service list, amended order & lien order; correspondence with Sam Gabor re: draft affidavit; review & revise service list; revise aff; correspondence with Deloitte re: cash flow, aff & order; telephone call with Anjali Sandhu re: lien order; correspondence with | 1,687.50 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 04/2023 | AS       | 6.30  | client re: original signatures & GST arrears; correspondence with client re: cash flow; correspondence with Steve Kohn re: SOC  |          |
| Feb 04/2023 | AS       | 6.30  | Draft and research brief; emails to J. Martens and JJ Burnell regarding Lien Regularization Order; research on requirement to provide notice to press regarding sealing orders  | 1,669.50 |
| Feb 04/2023 | JSF      | 1.20  | Downloaded case law and saved to iManage folder for A. Sandhu   | 0.00     |
| Feb 04/2023 | AS       | 2.60  | Draft brief, research and email to JJ Burnell regarding roll-up DIP loan  | 689.00   |
| Feb 04/2023 | AS       | 0.90  | Research on rolling-creep ups, review orders, email to JJ Burnell   | 238.50   |
| Feb 04/2023 | AS       | 0.10  | Email to JJ Burnell regarding KERP test   | 26.50    |
| Feb 04/2023 | EJB      | 1.20  | Review of interim loan agreement and comment to JJ Burnell and client   | 588.00   |
| Feb 04/2023 | JJBB     | 9.80  | Correspondence with Sam Gabor/Tom Cumming re: DIP loan, order, aff & charges; correspondence with client re: pre-filing considerations, DIP loan, cash flow & D&O charge; correspondence with Anjali Sandhu re: hearing, brief, amended order, lien order, KERP & notifying the Press; correspondence with client re: lien jurisdictions; correspondence with Deloitte re: cash flow, D&O, charges, order, DIP loan & aff; correspondence with John Martens re: lien order; draft amended & restated order; revise aff; correspondence with Ian Sutherland re: DIP terms; correspondence with Steve Kohn re: status update; telephone call with Ian Sutherland re: DIP terms; telephone call with (0.1) Chris Nyberg re: DIP loan; correspondence with Chris Nyberg re: DIP loan; correspondence with Eric Buettner re: DIP loan; telephone calls with client re: aff | 6,125.00 |
| Feb 04/2023 | JBM      | 2.30  | Email from A. Sandhu and JJ. Burnell re: draft lien regularization order; Review and revise lien regularization order, prepare comments, review Builders' Liens Act Manitoba and Ontario for preparation of proposed wording and comments; Email to A. Sandhu   | 1,345.50 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 05/2023 | AS       | 1.40  | Call with JJ Burnell, S. Segal, B. Warga, I. Sutherland, C. Nyberg and J. Fritz   | 371.00   |
| Feb 05/2023 | AS       | 0.90  | Prepare exhibits to affidavit   | 238.50   |
| Feb 05/2023 | AS       | 0.60  | Draft affidavits regarding original signature pages of Consent Judgment; revisions to service list, review lien regularization order; email to S. Segal regarding liens   | 159.00   |
| Feb 05/2023 | AS       | 1.30  | Research on [REDACTED]; call to B. Warga  | 344.50   |
| Feb 05/2023 | AS       | 6.20  | Prepare affidavit; draft brief  | 1,643.00 |
| Feb 05/2023 | AS       | 0.70  | Revisions and updates to Notice of Application  | 185.50   |
| Feb 05/2023 | AS       | 0.20  | Draft Consent of the Monitor  | 53.00    |
| Feb 05/2023 | CAN      | 1.70  | Preparing for and attending conference with client and Monitor on interim financing term sheet.   | 935.00   |
| Feb 05/2023 | EJB      | 0.50  | Response to inquiries from Stephen Segal and JJ Burnell   | 245.00   |
| Feb 05/2023 | JJBB     | 14.00 | Correspondence with Sam Gabor/Tom Cumming re: aff, DIP loan, order & KERP; correspondence with client re: aff, pre-filing rpt, orders, pre-filing issues, exhs, liens, KERP & GST; correspondence with Anjali Sandhu re: service list, aff, liens & exhs; correspondence with Ian Sutherland re: DIP; draft aff & order; correspondence with Deloitte re: cash flows, aff, KERP, pre-filing rpt & draft order; correspondence with Chris Nyberg re: DIP loan; mtg w/ client re: pleadings & execution; telephone calls with client, TD & Sam Gabor re: KERP; revise aff; correspondence with Eric Buettner re: aff; telephone call with Deloitte, client & counsel re: status; telephone calls with Deloitte re: FA terms | 8,750.00 |
| Feb 06/2023 | AS       | 0.50  | Update and revise Notice of Motion  | 132.50   |
| Feb 06/2023 | AS       | 2.20  | Prepare affidavit; draft confidential exhibit A; call with J. Martens; research on lien regularization orders; call with J. Martens and B. Warga; serve   | 583.00   |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | application and materials   |          |
| Feb 06/2023 | AS       | 5.00  | Draft brief, revisions to notice of application, notice of motion, service list; call with C. Nyberg; revisions to DIP Loan Agreement;  | 1,325.00 |
| Feb 06/2023 | NF       | 0.10  | Request from Anjali Sandhu; conduct MB corporate search and email results   | 23.50    |
| Feb 06/2023 | AS       | 0.80  | Call with JJ Burnell, S. Gabor and T. Cumming regarding DIP   | 212.00   |
| Feb 06/2023 | AS       | 0.70  | Draft brief   | 185.50   |
| Feb 06/2023 | AS       | 2.00  | Finalize and serve NM, NOA and Affidavit; email to I. Sutherland; emails to S. Gabor  | 530.00   |
| Feb 06/2023 | SJK      | 0.50  | Telephone call with JJ; correspondence with Fasken's; document review   | 400.00   |
| Feb 06/2023 | JBM      | 1.30  | Telephone with JJ. Burnell and client; Teleconference with Receiver/Manager; Further call with JJ. Burnell  | 760.50   |
| Feb 06/2023 | JJBB     | 12.00 | Correspondence with Deloitte re: DIP loan, pre-filing report, FA fee, filing, orders, consent, NOM & NOA; review & revise Monitor's report; correspondence with Sam Gabor/Tom Cumming re: pleadings, affidavit, orders & DIP loan; correspondence with Anjali Sandhu re: Amended & Initial orders, DIP loan, service, filing, consent order, pleadings, NOM & NOA; telephone call with Sam Gabor/Tom Cumming re: DIP loan; correspondence with Chris Nyberg re: DIP loan; telephone call with Deloitte re: pre-filing report; correspondence with Ian Sutherland re: remote access; correspondence with client re: liens, pleadings & service; telephone call with John Martens re: lien regularization order; correspondence with John Martens re: lien order; review lien article; telephone call with Chris Nyberg re: DIP loan; correspondence with Steve Kohn re: FWCU; telephone call with TD, & counsel re: FA; telephone call with Deloitte re: DIP loan; telephone call with client re: DIP loan; telephone call with Steve Kohn re: status update | 7,500.00 |
| Feb 07/2023 | AS       | 7.40  | Draft brief; service of Court documents; correspondence and phone calls with counsel  | 1,961.00 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | for creditors; update service list; voicemail to C. Laniuk; email to S. Kohn regarding accepting service of statement of claim;   |          |
| Feb 07/2023 | AS       | 0.10  | Emails to T. Morris regarding original signature page   | 26.50    |
| Feb 07/2023 | AS       | 0.70  | File documents in Court   | 185.50   |
| Feb 07/2023 | AS       | 0.10  | Call with T. Morris   | 26.50    |
| Feb 07/2023 | AS       | 2.50  | Research on [REDACTED] and draft brief  | 662.50   |
| Feb 07/2023 | SJK      | 0.70  | Telephone call with JJ; correspondence and telephone calls with Stephen   | 560.00   |
| Feb 07/2023 | JJBB     | 12.00 | Correspondence with DOJ re: service; revise brief; review case law; correspondence with Anjali Sandhu re: hearing, pre-filing report, SOC service, service [REDACTED], hearing, brief, Sallyport, DIP loan & consent order signature; correspondence with Graham Phoenix re: Sallyport [REDACTED]; correspondence with Sam Gabor/Stephen Kroeger re: Sallyport [REDACTED], consent order, liens, brief & DIP term sheet; correspondence with Tim Morris re: executed consent agr; correspondence with client re: Sallyport [REDACTED], consent order, lien issues & [REDACTED] correspondence with Deloitte re: Sallyport [REDACTED] & pre-filing rpt; correspondence with Steve Kohn/Eric Buettner re: SOC; correspondence with Ian Sutherland re: [REDACTED] correspondence with Court; correspondence with Mike Segstro re: [REDACTED] form; telephone call with Anjali Sandhu re: pleadings; telephone call with Steve Kohn re: status update & closing | 7,500.00 |
| Feb 08/2023 | AS       | 2.50  | Draft letter to S. Gabor regarding original signature pages; finalize DIP term sheet and prepare for execution; emails to R. McFadyen and JJ Burnell regarding Segal affidavit; emails to J. Bock regarding materials and remote hearing; emails to S. Gabor regarding term sheet; call with S. Segal regarding term sheet; call with S. Kroeger regarding DIP term sheet conditions precedents   | 662.50   |
| Feb 08/2023 | ML       | 4.90  | Internal conference with S. Dressler. Email   | 0.00     |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | correspondence with S. Dressler and A. Sandhu. Draft directors resolutions and officer's certificates. Review minute books.   |          |
| Feb 08/2023 | SJD      | 7.40  | Corresponding M. Levi and A. Sandhu; Meeting E. Buettner; Drafting Officers Certificates; Reviewing Resolutions; Meeting M. Levi and J. Friesen   | 1,850.00 |
| Feb 08/2023 | JRR      | 1.80  | Reviewing Practical Law; case law; legislation; and our system for information relating to form of [REDACTED] for progress payments in CCAA context; consulting with B. Skelly on form of [REDACTED]  | 738.00   |
| Feb 08/2023 | AS       | 4.00  | Emails and calls with S. Dressler and S. Kroeger regarding DIP Loan conditions precedents; follow-up with service list and prepare affidavit of service; calls to C. Laniuk and I. Sutherland regarding Court dial-in; revisions to draft Orders;   | 1,060.00 |
| Feb 08/2023 | JSF      | 3.70  | Reviewed minute books and prepared officer certificates for S. Dressler and E. Buettner   | 0.00     |
| Feb 08/2023 | AS       | 0.70  | Calls with E. Buettner, JJ Burnell and Tom Cumming  | 185.50   |
| Feb 08/2023 | EJB      | 2.40  | Coordination with Steven Dressler and Anjali on deliveries; coordination with JJ Burnell and responses to various inquiries raised in connection with DIP loan and application; revisions to officer's certificate; analysis of opinion-related matters and opinion request and scope of opinion in context; call and coordination with DIP lender counsel and JJ Burnell   | 1,176.00 |
| Feb 08/2023 | JJBB     | 11.80 | Correspondence with Deloitte re: Sallyport request, draft communications, brief & notice in KB; correspondence with client re: escrow, Sallyport request, brief, accepting service & [REDACTED] [REDACTED] correspondence with Sam Gabor/Stephen Kroeger/Tom Cumming re: closing agenda, brief, Sallyport request, hearing, DIP docs, DIP charge, revisions to order, closing docs & [REDACTED] [REDACTED]; correspondence with Anjali Sandhu re: conf exh, aff, FA docs, hearing, communications with Court, brief & tabs, closing docs, aff, service list, revisions to order, DIP term sheet/conditions & remote | 7,375.00 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | hearing; correspondence with Graham Phoenix re: revisions to order; correspondence with Eric Buettner re: closing documents, officers cert & accepting service; correspondence with Dana Nowak/Jess Reid re: [REDACTED]; correspondence with Steven Kohn re: accepting service; consider [REDACTED] [REDACTED]; revise brief & review case law; correspondence with Ian Sutherland re: DIP Charge coverage, order & service; revise brief; review draft communications; telephone calls with Ian Sutherland re: closing issues; telephone calls with Anjali Sandhu re: brief; telephone calls with Eric Buettner re: closing issues |          |
| Feb 09/2023 | AS       | 1.50  | Finalize and serve brief  | 397.50   |
| Feb 09/2023 | ML       | 1.00  | Compile officers certificates.  | 0.00     |
| Feb 09/2023 | AS       | 0.10  | Email to S. Segal regarding Brodeur contact info  | 26.50    |
| Feb 09/2023 | AS       | 1.60  | Draft affidavit of service  | 424.00   |
| Feb 09/2023 | NAS      | 1.30  | Emails from/to Steven Dressler requesting Federal Certificates of Compliance for 1286647 Canada Ltd., 12986914 Canada Ltd. and 12986591 Canada Ltd.; order, receive and provide Certificates; attend to accounting; Telephone to Juanita; emails to Juanita; emails to/from Cox & Palmer regarding Certificates of Status for NS, NB, NL and PEI; to/from Alberta Paralegal; save all documents to file; provide results to Steven Dressler;  | 338.00   |
| Feb 09/2023 | SJD      | 7.50  | Meeting M. Redekoppe; Calls M. Redekoppe, E. Buettner, D. Sigurdson, Drafting and Revising Officer Certificate, Resolutions and Circulating for Signing   | 1,875.00 |
| Feb 09/2023 | JSF      | 4.10  | Revised the officers certificates as per S. Dressler's markup; reviewed minute books for unanimous shareholder's agreements, articles of incorporation and by-laws [REDACTED] [REDACTED]; revised officers certificates as per M. Redekopp's markup   | 0.00     |
| Feb 09/2023 | ML       | 1.00  | Attend to Court of King's Bench to file affidavit and brief.  | 0.00     |
| Feb 09/2023 | JPI      | 0.60  | Receipt of instructions from Nancy Smith;   | 93.00    |



| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | obtained Manitoba Certificates of Status and Certificate of Compliance for various entities; sent to Steven D.; saved in DMS; enter disbursements on file;   |          |
| Feb 09/2023 | ML       | 0.70  | Review minute books. Email correspondence with E. Buettner, M. Redekopp, S. Dressler, J. Friesen.  | 0.00     |
| Feb 09/2023 | KKM      | 0.40  | Obtaining Certificates of Status and searches and providing same   | 110.00   |
| Feb 09/2023 | AS       | 5.00  | Correspondence with I. Sutherland and S. Gabor regarding confidential exhibit, update service list, draft and service supplemental affidavit, emails with M. Redekopp regarding loan agreement; voicemail to T. Morris regarding docusign; prepare fact submission for hearing; calls with JJ Burnell regarding draft orders   | 1,325.00 |
| Feb 09/2023 | SJK      | 1.30  | Telephone call with JJ; telephone call with Eric; document review ; analysis   | 1,040.00 |
| Feb 09/2023 | MRR      | 5.10  | To all emails to and from TD's counsel, review file, review draft documents, discuss nature of opinion, revise opinion, revise opinion, Officer's Certificate, Resolution, review USA for Polar Holdings Ltd., revise Schedules for Incumbency Certificates, USAs, etc. on Officer's Certificates, review Acknowledgment of Guarantee  | 3,697.50 |
| Feb 09/2023 | JRR      | 0.20  | Consulting with D. Nowak; preparing summary email to J. Burnell regarding [REDACTED]   | 82.00    |
| Feb 09/2023 | EJB      | 6.40  | Coordination with JJ Burnell and others on approach to opinion and related matters; meeting and coordination with Michelle Redekopp and Doug Sigurdson; review of resolutions and coordination on officer certificates; attending to matters relating to opinion; attending to matters relating to satisfaction of conditions precedent to DIP loan completion and related matters | 3,136.00 |
| Feb 09/2023 | JJBB     | 9.50  | Finalize brief; correspondence with client re: exec offices & officers cert; correspondence with Ian Sutherland re: undertaking & confidential exh; correspondence with Anjali Sandhu re: brief,   | 5,937.50 |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | confidential exh, NDA, remote hearing, closing docs, Alnadi aff, orders, DIP loan agr & service; correspondence with Eric Buettner re: agenda, FWCU, exec offices, opinion & closing; correspondence with BDC re: service list; correspondence with Tom Cumming re: opinion & revised DIP agr; serve brief; correspondence with Steven Dressler re: Compliance certificates & acknowledgments; execute brief; correspondence with Michelle Redekopp/Doug Sigurdson re: officer's opinion & revisions to DIP agr; correspondence with Steve Kohn re: closing & opinion; revise order; correspondence with counsel re: revisions to order; correspondence with Sam Gabor re: closing agenda, undertaking, opinion, order, operation of Bulge facility, undertaking, closing docs & DIP Agr; correspondence with Ryan Zahara re: opinion; correspondence with Ross McFadyen re: hearing & [REDACTED] correspondence with Michelle Redekopp re: DIP agr, opinion, closing docs & officers cert; correspondence with Graham Phoenix re: revisions to order; correspondence with Jess Reid re: [REDACTED] [REDACTED] correspondence with Deloitte re: advertising; correspondence with Stephen Kroeger re: agenda & closing docs; telephone call with Mark Beard re: aff & hearing; telephone calls with Anjali Sandhu re: brief; telephone call with Michelle Redekopp re: closing issues; telephone calls with Steve Kohn re: closing issues; telephone call with Ryan Zahara re: solicitor's opinion; telephone call with Steven Dressler re: closing |          |
| Feb 10/2023 | AS       | 3.10  | Prepare for hearing and fact submission  | 821.50   |
| Feb 10/2023 | AL       | 0.70  | Document review for restructuring  | 0.00     |
| Feb 10/2023 | AS       | 3.80  | Attend hearing   | 1,007.00 |
| Feb 10/2023 | ML       | 0.50  | Finalize officer's certificates and director's resolutions.  | 0.00     |
| Feb 10/2023 | AS       | 1.70  | Emails with E. Buettner and S. Segal regarding closing documents; attend Court to obtain certified order; emails to M. Redekopp and B. Warga regarding Order; serve Order  | 450.50   |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 10/2023 | MRR      | 1.20  | Attend to emails regarding status of [REDACTED] signing, court order, opinion, etc., finalize opinion, call from J.J. Burnell   | 870.00   |
| Feb 10/2023 | EJB      | 2.10  | Email correspondence with Sean Glover; coordination with counsel for DIP lender and involved parties, delivery of opinion and attending to matters relating to satisfaction of outstanding conditions precedent   | 1,029.00 |
| Feb 10/2023 | JJBB     | 9.50  | Correspondence with Alan Lempert re: closing docs; correspondence with Anjali Sandhu re: argument, execution of order & closing docs; correspondence with Eric Buettner/Michelle Redekopp re: opinion, closing docs, order & officers cert; correspondence with Deloitte re: Order, advertising & landlord; correspondence with Stephen Kroeger re: agenda & closing docs; correspondence with Steve Kohn re: SOC; correspondence with appearing counsel re: revised order consent as to form; correspondence with Sam Gabor re: guarantor acknowledgment & order; attend Court; prepare for Court; correspondence with Ian Sutherland re: order & advertising; correspondence with Penny Piper re: CRA position; correspondence with client re: closing docs; correspondence with Brant Enderle re: closing docs; correspondence with Steven Dressler re: closing docs; telephone call with Steve Kohn re: Court order; revise order | 5,937.50 |
| Feb 11/2023 | AS       | 0.10  | Email service list to B. Warga  | 26.50    |
| Feb 11/2023 | JJBB     | 1.80  | Correspondence with client re: pre-filing claims; correspondence with Deloitte re: pre-filing amounts & website; correspondence with Eric Buettner re: pre-filing claims; correspondence with Sam Gabor re: order; correspondence with Dana Nowak re: CCDC; correspondence with Anjali Sandhu re: service list, Amended Order & pre-filing claims; correspondence with Deloitte re: notice to KB; correspondence with Ian Sutherland re: KB registry & hearing; correspondence with Steve Kohn re: SOC; correspondence with Kevin Williams re: stay   | 1,125.00 |
| Feb 12/2023 | JSF      | 1.10  | Scanned dated signature pages for officers certificates; inserted slip sheets into existing officers certificates   | 0.00     |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 12/2023 | AS       | 0.80  | Email to K. Williams; emails to and phone call with JJ Burnell regarding Initial Order and Amended and Restated Initial Order   | 212.00   |
| Feb 12/2023 | AS       | 2.80  | Research on [REDACTED], and claims by [REDACTED] ([REDACTED])   | 742.00   |
| Feb 12/2023 | JJBB     | 1.80  | Correspondence with client re: AGM call & [REDACTED]; correspondence with Kevin Williams re: AGM call; correspondence with Anjali Sandhu re: aff & order; review CCAA & BIA re: [REDACTED]s; correspondence with Deloitte re: [REDACTED] issues; telephone call with Anjali Sandhu re: prefiling claims & amended order - 1.8   | 1,125.00 |
| Feb 13/2023 | AS       | 0.90  | Research on [REDACTED], and [REDACTED]  | 238.50   |
| Feb 13/2023 | AS       | 0.50  | Revisions to ARIO   | 132.50   |
| Feb 13/2023 | AS       | 0.20  | Update service list and email to J. Fritz   | 53.00    |
| Feb 13/2023 | AS       | 0.10  | Circulate draft ARIO  | 26.50    |
| Feb 13/2023 | AS       | 0.50  | Updates to service list; emails to JJ Burnell and I. Sutherland regarding service list  | 132.50   |
| Feb 13/2023 | AS       | 0.10  | Provide dial-in for hearing to I. Sutherland  | 26.50    |
| Feb 13/2023 | AS       | 5.50  | Research on [REDACTED] under the CCAA and draft case summaries and argument points  | 1,457.50 |
| Feb 13/2023 | SJK      | 0.90  | Telephone call with Eric; correspondence; analysis and document review  | 720.00   |
| Feb 13/2023 | JJBB     | 6.70  | Correspondence with Dana Nowak re: [REDACTED]; correspondence with Anjali Sandhu re: prefiling claims, remote hearing, revisions to service list, [REDACTED] & amended order; correspondence with Robert Blair re: service list; correspondence with Eric Buettner re: escrow agreement; correspondence with client re: escrow agreement, [REDACTED] & prefiling claims; correspondence with Ian Sutherland re: service & hearing; correspondence with Penny Piper re: service; correspondence with stakeholders re: service list; correspondence | 4,187.50 |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | with Shahzad Hamraz re: form of order & emote access; revise service list; revise order; telephone call with Brent Warga re: cash flow correspondence with John Fritz re: service list & website; correspondence with Rick Schwartz re: [REDACTED]; conference call with Anjali Sandhu re: [REDACTED]; telephone call with Sam Gabor re: order; telephone call with Ian Sutherland re: [REDACTED]s; telephone call with client re: [REDACTED]; telephone call with Anjali Sandhu re: [REDACTED] & s [REDACTED] BIA   |          |
| Feb 14/2023 | AS       | 0.50  | Prepare for hearing; update service list   | 132.50   |
| Feb 14/2023 | AS       | 1.70  | Attend hearing   | 450.50   |
| Feb 14/2023 | AS       | 0.70  | Deliver order to Justice Bock for signature  | 185.50   |
| Feb 14/2023 | AS       | 0.20  | Update service list  | 53.00    |
| Feb 14/2023 | JJBB     | 7.30  | Correspondence with stakeholders re: service list; correspondence with Anjali Sandhu re: supplier claims; correspondence with Rick Schwartz re: [REDACTED]; correspondence with Deloitte re: hearing; correspondence with Sam Gabor re: [REDACTED]; correspondence with Ian Sutherland re: [REDACTED] & service list; circulate draft order; revise draft order; receive consents as to form; correspondence with Eric Buettner re: DIP loan; circulate executed order; correspondence with Anjali Sandhu re: staying KB matters; correspondence with Steve Kohn re: staying KB matters; correspondence with client re: staying KB matters; attend hearing; prep for hearing; telephone call with Rick Schwartz re: [REDACTED] | 4,562.50 |
| Feb 15/2023 | AS       | 1.20  | Draft certificates of stay; email to S. Segal regarding certificates of stay   | 318.00   |
| Feb 15/2023 | AS       | 0.40  | Update Service List  | 106.00   |
| Feb 15/2023 | MA       | 2.30  | Court Filing.  | 0.00     |
| Feb 15/2023 | AS       | 0.30  | Draft requisitions   | 79.50    |
| Feb 15/2023 | ML       | 0.80  | Attend court to file certificates of stay.   | 0.00     |

| Date        | Initials | Hours | Narrative  | Amount |
|-------------|----------|-------|--|--------|
| Feb 15/2023 | JJBB     | 1.40  | Correspondence with Anjali Sandhu re: service list & KB notices; correspondence with stakeholders re: service list; correspondence with client re: Kings Bench stays; telephone call with Deloitte re: [REDACTED]; correspondence with Deloitte re: [REDACTED] continued supply; correspondence with Rick Schwartz re: [REDACTED] supply; correspondence with Ian Sutherland re: court hearing; telephone call with Anjali Sandhu re: service list | 875.00 |

**Total Fees: 115,575.50**

**SUMMARY OF PROFESSIONAL SERVICES**

|                      | HOURS         | HOURLY RATE | AMOUNT            |
|----------------------|---------------|-------------|-------------------|
| Jayelle S. Friesen   | 10.10         | 0.00        | 0.00              |
| Mouchir Ayoub        | 2.30          | 0.00        | 0.00              |
| Micaela Levi         | 8.90          | 0.00        | 0.00              |
| Alan Lempert         | 0.70          | 0.00        | 0.00              |
| Juanita Ibarra       | 0.60          | 155.00      | 93.00             |
| Nicki Fleming        | 0.10          | 235.00      | 23.50             |
| Steven J. Dressler   | 14.90         | 250.00      | 3,725.00          |
| Nancy A. Smith       | 1.30          | 260.00      | 338.00            |
| Anjali Sandhu        | 98.40         | 265.00      | 26,076.00         |
| Katrina K. Ubell     | 0.40          | 275.00      | 110.00            |
| Jess R. Reid         | 2.00          | 410.00      | 820.00            |
| Eric J. Buettner     | 12.60         | 490.00      | 6,174.00          |
| Christopher Nyberg   | 4.00          | 550.00      | 2,200.00          |
| John B. Martens      | 3.60          | 585.00      | 2,106.00          |
| JJ B. Burnell        | 105.70        | 625.00      | 66,062.50         |
| Michelle R. Redekopp | 6.30          | 725.00      | 4,567.50          |
| Steven J. Kohn       | 4.10          | 800.00      | 3,280.00          |
|                      | <u>276.00</u> |             | <u>115,575.50</u> |

**DISBURSEMENTS AND OTHER CHARGES**

|   |          |
|---|----------|
| Deliveries  | 44.19    |
| Imaging Services  | 1,233.00 |
| Photocopies   | 430.00   |
| Computerized Legal Research - WestlaweCarswell  | 18.94    |
| Agent's Account - PAYEE: Minister of Finance; REQUEST#: 5050473; DATE: 2/15/2023. - Requisition for a certificate of stay | 30.00    |

## DISBURSEMENTS AND OTHER CHARGES

|  |  |
|--|--|
| Agent's Account - PAYEE: Minister of Finance; REQUEST#: 5050474; DATE: 2/15/2023. -<br>Requisition for a certificate of stay | 30.00                                    |
| Agent's Account - PAYEE: Minister of Finance; REQUEST#: 5050475; DATE: 2/15/2023. -<br>Requisition for a certificate of stay | 30.00                                    |
| Agent's Account - PAYEE: Minister of Finance; REQUEST#: 5050476; DATE: 2/15/2023. -<br>Requisition for a certificate of stay | 30.00                                    |
| Agent's Account - PAYEE: Minister of Finance; REQUEST#: 5050477; DATE: 2/15/2023. -<br>Requisition for a certificate of stay | 30.00                                    |
|  | Total Taxable 1,876.13                   |
| Alberta Corporate Registry   | 14.00                                    |
| Federal Corporate Registry   | 10.00                                    |
| Manitoba Corporate Registry  | 280.00                                   |
| Manitoba Corporate Registry  | 10.00                                    |
| Federal Corporate Registry - INVOICE#: 3028189502221432 - Certificate of Compliance -<br>Glass 8 Inc.                        | 10.00                                    |
|  | Total Non-Taxable 324.00                 |
|  | <b>Sub-Total Disbursements: 2,200.13</b> |

## BILL SUMMARY

|                                      |                      |
|--------------------------------------|----------------------|
| Total Fees                           | 115,575.50           |
| GST                                  | 5,778.78             |
| MB PST                               | 8,090.29             |
| Total Disbursements                  | 2,200.13             |
| GST                                  | 93.81                |
| Subtotal                             | 131,738.50           |
|                                      | <hr/>                |
| <b>TOTAL AMOUNT DUE CDN DOLLARS:</b> | <b>\$ 131,738.50</b> |
|                                      | <hr/>                |

## MLT Aikins LLP

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.



## REMITTANCE COPY

GST # 121 975 544

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Canada  
Stephen Segal

Invoice #6352639  
February 27, 2023

RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035 SJK

|                              |                   |
|------------------------------|-------------------|
| Total Current Billing:       | 117,775.63        |
| Total Tax:                   | 13,962.87         |
| Subtotal:                    | <u>131,738.50</u> |
| <b>Total Amount Due CDN:</b> | <b>131,738.50</b> |

Amount Remitted: \$ \_\_\_\_\_

### PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable ([receivables@mltaikins.com](mailto:receivables@mltaikins.com)). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

#### Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

Please note: The client reference to be entered is 003790300035

#### Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

|   |  |
|---|--|
| Pay through:                                      | Bank of Montreal   |
| Receiving Bank:                                   | International Banking, Head Office, Montreal   |
| Account With Institution:<br>(Beneficiary's Bank) | BANK OF MONTREAL<br>1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6  |
| Bank Code:  | 0001   |
| Transit Number:                                   | 00037  |
| Account Number:                                   | 1025-999   |
| S.W.I.F.T. BIC CODE:                              | BOFMCAM2   |
| Beneficiary Cu tomer                              | Direct Payment Routing Number CC000100037<br>MLT Aikin LLP<br>360 Main St 30 <sup>th</sup> floor<br>Winnipeg, Manitoba R3C 4G1 |

#### By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6352639.  
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1

February 28, 2023  
Invoice #6355744**INVOICE**Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Stephen Segal**TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 02/28/23 AS FOLLOWS**RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Feb 10/2023 | DMN      | 0.50  | Considering impact of [REDACTED] for [REDACTED] in CCAA context   | 297.50   |
| Feb 15/2023 | JSF      | 0.50  | Inserted dated slip sheets into executed officers certificates and directors resolutions  | 0.00     |
| Feb 16/2023 | AS       | 4.00  | Attend to notice of stay on other court files commenced against the applicants and attend court to discuss with registrar; research on [REDACTED] the Builders' Lien Act and emails to JJ Burnell; attend to service list   | 1,060.00 |
| Feb 16/2023 | AL       | 1.10  | Dealing with court registry to fix orders   | 0.00     |
| Feb 16/2023 | JBM      | 0.20  | [REDACTED]  | 117.00   |
| Feb 16/2023 | JJBB     | 2.00  | Correspondence with stakeholders re: service list; correspondence with Anjali Sandhu re: service list, [REDACTED] & stays; correspondence with client re: WCB [REDACTED] & creditor invoices; telephone call with Brent Warga re: service list; conference call with Anjali Sandhu re: [REDACTED] & stays | 1,250.00 |
| Feb 17/2023 | JCH      | 0.90  | Researching [REDACTED]  | 0.00     |
| Feb 17/2023 | AS       | 0.30  | Finalize affidavits; emails to S. Gabor, B.   | 79.50    |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | Enderle, T. Morris and S. Dressler  |          |
| Feb 17/2023 | JJBB     | 0.80  | Correspondence with stakeholders re: service list; correspondence with Dana Nowak re: [REDACTED] correspondence with Anjali Sandhu re: [REDACTED]   | 500.00   |
| Feb 17/2023 | DMN      | 0.30  | Considering [REDACTED] and potential response in respect of same  | 178.50   |
| Feb 18/2023 | JJBB     | 0.40  | Correspondence with stakeholders re: service list; correspondence with Justin Haack re: notice of stay; correspondence with client re: [REDACTED] correspondence with Deloitte re: [REDACTED]   | 250.00   |
| Feb 19/2023 | JJBB     | 0.20  | Correspondence with Anjali Sandhu re: service list; correspondence with client re: [REDACTED] correspondence with Justin Haack re: letter to [REDACTED]   | 125.00   |
| Feb 20/2023 | JSF      | 2.00  | Inserted dated slip sheets into executed officers certificates and directors resolutions  | 0.00     |
| Feb 20/2023 | AS       | 0.10  | Video call with T. Morris   | 26.50    |
| Feb 20/2023 | JCH      | 0.50  | Drafting letter to [REDACTED]   | 0.00     |
| Feb 20/2023 | JJBB     | 0.30  | Correspondence with stakeholders re: service list; correspondence with John Agioritis re: [REDACTED] correspondence with Justin Haack re: [REDACTED] response   | 187.50   |
| Feb 21/2023 | AS       | 0.80  | Update Service List   | 212.00   |
| Feb 21/2023 | JJBB     | 1.90  | Correspondence with stakeholders re: service list; correspondence with Anjali Sandhu re: service list; correspondence with client re: escrow agreement, [REDACTED] & debit in [REDACTED] of stay; correspondence with Ian Sutherland re: service list; correspondence with Eric Buettner re: escrow agreement | 1,187.50 |
| Feb 22/2023 | AS       | 0.60  | Update Service List   | 159.00   |
| Feb 22/2023 | AS       | 0.10  | Emails to JJ Burnell, B. Enderle and S. Segal regarding Enderle affidavit   | 26.50    |
| Feb 22/2023 | SJK      | 0.50  | Correspondence with JJ; document review   | 400.00   |

| Date        | Initials | Hours | Narrative   |            |
|-------------|----------|-------|---|------------|
| Feb 22/2023 | JJBB     | 2.50  | Correspondence with stakeholders re: service list; correspondence with client re: [REDACTED]; [REDACTED] correspondence with Anjali Sandhu re: service list & closing docs; correspondence with Ian Sutherland re: landlord [REDACTED] correspondence with Brent Mielke re: [REDACTED]; correspondence with John Agioritis re: CRA [REDACTED]; correspondence with Deloitte re: [REDACTED]; telephone calls with Deloitte re: [REDACTED] correspondence with Lyle Brookes re: lien issues; telephone call with Brent Mielke re: Chandos         | [REDACTED] |
| Feb 23/2023 | AS       | 0.10  | Emails to S. Segal and B. Enderle regarding Enderle affidavit   | [REDACTED] |
| Feb 23/2023 | AS       | 0.30  | Draft letter to S. Gabor  | [REDACTED] |
| Feb 23/2023 | AS       | 0.30  | Update Service List   | [REDACTED] |
| Feb 23/2023 | JJBB     | 1.90  | Correspondence with stakeholders re: service list; correspondence with Anjali Sandhu re: service list; correspondence with client re: retainer, [REDACTED] & [REDACTED]; correspondence with Brent Mielke re: [REDACTED]; [REDACTED] correspondence with Ian Sutherland re: [REDACTED] correspondence with Deloitte re: [REDACTED] & WFP; telephone call re: [REDACTED] telephone call with John Martens re: [REDACTED]   | [REDACTED] |
| Feb 24/2023 | AS       | 0.30  | Phone call with JJ Burnell, research on [REDACTED]  | [REDACTED] |
| Feb 24/2023 | BM       | 0.70  | Telephone conference with J. Burnell and client   | [REDACTED] |
| Feb 24/2023 | JJBB     | 4.10  | Correspondence with stakeholders re: service list; correspondence with Brent Mielke re: [REDACTED] & [REDACTED] by contractor; correspondence with Anjali Sandhu re: service list & paying [REDACTED]; correspondence with Kawneer re: supply issues & [REDACTED]; correspondence with client re: Kawneer re: Kawneer [REDACTED] & jurisdiction; correspondence with Dana Nowak re: [REDACTED]; telephone call with Deloitte re: service list; correspondence with Deloitte re: service list; correspondence with Ian Sutherland re: [REDACTED] | 2,562.50   |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
|             |          |       | <p>correspondence with Deloitte re: [REDACTED]</p> <p>correspondence with John Martens re: BLA trusts; conference call with Kawneer, Deloitte &amp; client; conference call with client &amp; Brent Mielke re: AB liens [REDACTED]; telephone calls with client re: [REDACTED] liens</p>   |          |
| Feb 25/2023 | AS       | 0.10  | Email service list to S. Segal   | 26.50    |
| Feb 25/2023 | SJK      | 0.30  | Telephone call with JJ   | 240.00   |
| Feb 25/2023 | JBM      | 0.40  | Emails with JJ. Burnell and student; Brief review of Act and caselaw re: issues raised by [REDACTED]   | 234.00   |
| Feb 25/2023 | JJBB     | 2.30  | Correspondence with Deloitte re: cash flow; correspondence with Dana Nowak re: stay & [REDACTED]; correspondence with Mike Segstro re: [REDACTED]; telephone call with Steve Kohn re: status update; correspondence with Steve Kohn re: WFP article, contact request & status update; correspondence with client re: [REDACTED]; [REDACTED]; correspondence with Lyle Brookes re: lien issues; telephone call with Deloitte re: lien issues, service list & [REDACTED] | 1,437.50 |
| Feb 26/2023 | JJBB     | 0.20  | Correspondence with client re: lien & [REDACTED]; [REDACTED]; correspondence with Deloitte re: [REDACTED]  | 125.00   |
| Feb 27/2023 | MS       | 5.20  | Research regarding [REDACTED] provisions in The Builders Liens Act; Drafting email correspondence to lawyer  | 0.00     |
| Feb 27/2023 | AS       | 0.10  | Phone call with JJ Burnell regarding lien order  | 26.50    |
| Feb 27/2023 | AS       | 1.80  | Draft lien order   | 477.00   |
| Feb 27/2023 | AS       | 0.30  | Update Service List  | 79.50    |
| Feb 27/2023 | JBM      | 1.50  | Telephone with JJ. Burnell; Telephone with student re: research on [REDACTED] provisions; Video-conference with B. Warga, JJ. Burnell, S. Segal  | 877.50   |
| Feb 27/2023 | JJBB     | 2.70  | Correspondence with stakeholders re: service list; correspondence with Deloitte re: [REDACTED], lien & [REDACTED]; [REDACTED] correspondence with client re: filing lien, supplier, lien & [REDACTED]; [REDACTED]  | 1,687.50 |

| Date        | Initials | Hours | Narrative   | Amount |
|-------------|----------|-------|---|--------|
|             |          |       | correspondence with Lyle Brooks re: Chandos lien; correspondence with John Martens re: [REDACTED]; correspondence with Anjali Sandhu re: lien order & service list; correspondence with Kawneer re: [REDACTED]; conference call with client & Deloitte re: [REDACTED], lien & [REDACTED]; correspondence with Mike Segstro re: allocation [REDACTED]; telephone call with Anjali Sandhu re: lien order; telephone call with John Martens re: [REDACTED] |        |
| Feb 28/2023 | JJBB     | 0.20  | Correspondence with stakeholders re: service list   | 125.00 |

**Total Fees: 17,460.00**

**SUMMARY OF PROFESSIONAL SERVICES**

|                    | HOURS        | HOURLY RATE | AMOUNT           |
|--------------------|--------------|-------------|------------------|
| Jayelle S. Friesen | 2.50         | 0.00        | 0.00             |
| Mike Segstro       | 5.20         | 0.00        | 0.00             |
| Alan Lempert       | 1.10         | 0.00        | 0.00             |
| Justin Haack       | 1.40         | 0.00        | 0.00             |
| Anjali Sandhu      | 9.20         | 265.00      | 2,438.00         |
| John B. Martens    | 2.10         | 585.00      | 1,228.50         |
| Dana M. Nowak      | 0.80         | 595.00      | 476.00           |
| JJ B. Burnell      | 19.50        | 625.00      | 12,187.50        |
| Brent Mielke       | 0.70         | 700.00      | 490.00           |
| Steven J. Kohn     | 0.80         | 800.00      | 640.00           |
|                    | <u>43.30</u> |             | <u>17,460.00</u> |

**DISBURSEMENTS AND OTHER CHARGES**

|  |               |
|--|---------------|
| Deliveries   | 75.01         |
| Imaging Services   | 33.25         |
| Photocopies  | 30.00         |
| Agent's Account - Cancellation of: PAYEE: Minister of Finance; REQUEST#: 5050475; DATE: 2/15/2023. - Requisition for a certificate of stay | -30.00        |
| <b>Total Taxable</b>   | <b>108.26</b> |
| <b>Sub-Total Disbursements:</b>  | <b>108.26</b> |

## **BILL SUMMARY**

|                                      |                     |
|--------------------------------------|---------------------|
| Total Fees                           | 17,460.00           |
| GST                                  | 873.00              |
| MB PST                               | 1,222.20            |
| Total Disbursements                  | 108.26              |
| GST                                  | 5.41                |
| Subtotal                             | 19,668.87           |
|                                      | <hr/>               |
| <b>TOTAL AMOUNT DUE CDN DOLLARS:</b> | <b>\$ 19,668.87</b> |
|                                      | <hr/> <hr/>         |

SJK/ CR

### **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

## REMITTANCE COPY

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Canada  
Stephen Segal

GST # 121 975 544

Invoice #6355744  
February 28, 2023

RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035 SJK

|                              |                  |
|------------------------------|------------------|
| Total Current Billing:       | 17,568.26        |
| Total Tax:                   | 2,100.61         |
| Subtotal:                    | 19,668.87        |
| <b>Total Amount Due CDN:</b> | <b>19,668.87</b> |

Amount Remitted: \$ \_\_\_\_\_

### PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable ([receivables@mltaikins.com](mailto:receivables@mltaikins.com)). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

#### Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

**Please note:** The client reference to be entered is 003790300035

#### Preferred Option - Electronic Wire or EFT – Canadian Funds

For EFT payments, the required information for payments to the firm's bank account is as follows:

|   |  |
|---|--|
| Pay through:                                      | Bank of Montreal   |
| Receiving Bank:                                   | International Banking, Head Office, Montreal   |
| Account With Institution:<br>(Beneficiary's Bank) | BANK OF MONTREAL<br>1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6  |
| Bank Code:  | 0001   |
| Transit Number:                                   | 00037  |
| Account Number:                                   | 1025-999   |
| S.W.I.F.T. BIC CODE:                              | BOFMCAM2   |
| Beneficiary Cu tomer                              | Direct Payment Routing Number CC000100037<br>MLT Aikin LLP<br>360 Main St 30 <sup>th</sup> floor<br>Winnipeg, Manitoba R3C 4G1 |

#### By Cheque

Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6355744.  
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1



## INVOICE

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Stephen Segal

TO PROFESSIONAL SERVICES RENDERED TO AND INCLUDING 03/15/23 AS FOLLOWS

RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
| Mar 01/2023 | AS       | 0.20  | Update Service List   | 53.00    |
| Mar 01/2023 | AS       | 0.10  | Update Service List   | 26.50    |
| Mar 01/2023 | JBM      | 0.20  | Correspondence with S. Segal and JJ Burnell   | 117.00   |
| Mar 01/2023 | JJBB     | 0.90  | Correspondence with stakeholders re: service list; correspondence with John Martens re: Glass 8 lien; Correspondence with client re: Glass 8 lien & Kawneer [REDACTED]; Correspondence with Anjali Sandhu re: service list; correspondence with Deloitte re: call with TD, GST payments & [REDACTED]; Correspondence with Kelsey Meyer re: [REDACTED]; Telephone call with Anjali Sandhu re: [REDACTED] | 562.50   |
| Mar 02/2023 | AS       | 1.60  | Research and email to JJ Burnell on [REDACTED]  | 424.00   |
| Mar 02/2023 | AS       | 0.10  | Provide update to counsel for Sheaves and Canacap   | 26.50    |
| Mar 02/2023 | JBM      | 0.40  | Telephone with JJ. Burnell; Review lien on Three Way Builders project; [REDACTED]; Review email from Glass8   | 234.00   |
| Mar 02/2023 | JJBB     | 3.60  | Correspondence with stakeholders re: service  | 2,250.00 |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | list; correspondence with Anjali Sandhu re: service list, [REDACTED] & creditor inquiries; Review [REDACTED]; Correspondence with Deloitte re: status update for creditors, status update call with TD, lien issues, [REDACTED] Correspondence with client re: [REDACTED] letter of intent & update to creditors; Review [REDACTED]; Conference call with Deloitte & client re: [REDACTED] & options; Telephone call with Anjali Sandhu re: [REDACTED]  |          |
| Mar 03/2023 | AS       | 0.10  | Emails to JJ Burnell and S. Segal regarding update requests from customer   | 26.50    |
| Mar 03/2023 | JJBB     | 3.80  | Correspondence with Anjali Sandhu re: service list & status update; Correspondence with John Martens re: lien; Conference call with John Martens & Stephen Segal re: discharging lien; communication with stakeholder re: status update & service list; correspondence with client re: third party property, Kawneer [REDACTED] & correspondence from Chandos; Correspondence with Lyle Brookes re: liens & [REDACTED]; Correspondence with supplier re: third party property; conference calls with TD, Deloitte, client & counsel re: lien issues, [REDACTED] & [REDACTED]; review [REDACTED] pleadings; Telephone call with Deloitte re: lien & [REDACTED]; Telephone call with client re: lien & [REDACTED] | 2,375.00 |
| Mar 04/2023 | JJBB     | 0.20  | Correspondence with stakeholder re: service list; Correspondence with client re: discharge of liens & Chandos   | 125.00   |
| Mar 06/2023 | AS       | 0.30  | Update service list   | 79.50    |
| Mar 06/2023 | SJK      | 0.80  | File and document review; internal correspondence   | 640.00   |
| Mar 06/2023 | JJBB     | 1.40  | Correspondence with stakeholder re: service list & customer issues; Correspondence with client re: discharge of liens; Correspondence with John Martens re: discharge of liens & costs; Conference call with John Martens & client re: discharge of liens; Draft response to Kawneer;   | 875.00   |

| Date        | Initials | Hours | Narrative   | Amount   |
|-------------|----------|-------|---|----------|
|             |          |       | Draft response to Chandos   |          |
| Mar 07/2023 | AS       | 0.20  | Review Kanweer letter; email to JJ Burnell  | 53.00    |
| Mar 07/2023 | AS       | 0.10  | Review email to Chandos; email to JJ Burnell  | 26.50    |
| Mar 07/2023 | AS       | 0.30  | Phone calls with C. Kahan regarding Whiteland lien; email to JJ Burnell   | 79.50    |
| Mar 07/2023 | AS       | 0.10  | Email to JJ Burnell regarding WCB request   | 26.50    |
| Mar 07/2023 | JJBB     | 2.20  | Correspondence with client re: [REDACTED], [REDACTED], [REDACTED], response to Chandos & response to Kawneer; Correspondence with Mike Mann re: [REDACTED]; Draft response to Kawneer re: [REDACTED]; Review caselaw & Act; Review [REDACTED] pleadings; Correspondence with Kelsey Meyer re: [REDACTED]; [REDACTED]; Correspondence with stakeholder re: service list; Correspondence with Anjali Sandhu re: response to Kawneer, response to Chandos, WCB & Whiteland claim; Correspondence with Lyle Brooks re: Chandos & [REDACTED]; Draft response to Chandos; Correspondence with Steve Kohn re: [REDACTED] | 1,375.00 |
| Mar 08/2023 | AS       | 0.10  | Call with S. Segal; email to C. Kahan regarding lien  | 26.50    |
| Mar 08/2023 | JJBB     | 3.20  | Correspondence with client re: WCB & [REDACTED]; Correspondence with Anjali Sandhu re: service list, [REDACTED] & [REDACTED]; Correspondence with stakeholder re: customer issues; Correspondence with John Martens re: lien costs; Correspondence with client re: lien consolidation, [REDACTED] & [REDACTED] orders & lien; Correspondence with Deloitte re: [REDACTED]; Correspondence with K&S re: stay; Correspondence with Lyle Brooks re: liens & [REDACTED]; Telephone calls with Deloitte re: [REDACTED] lien, & supplier issues; Telephone call with client re: [REDACTED], lien & supplier issues      | 2,000.00 |
| Mar 09/2023 | AS       | 0.20  | Update service list k   | 53.00    |

| Date        | Initials | Hours | Narrative  | Amount   |
|-------------|----------|-------|--|----------|
| Mar 09/2023 | JJBB     | 2.30  | Correspondence with stakeholder re: service list; Correspondence with client re: response to lien, Synergy, [REDACTED] & response from Kawneer; Correspondence with Anjali Sandhu re: [REDACTED] & service list; Review Synergy correspondence & order; Draft response to Synergy; Correspondence with Tom Cumming re: lien process order; Correspondence with John Martens re: response to Synergy; Correspondence with Ian Sutherland re: service list; notices to client; Telephone call with client re: Synergy & Kawneer; Conference call with Deloitte re: Synergy, Kawneer & Court hearings | 1,437.50 |
| Mar 10/2023 | JJBB     | 1.30  | Correspondence with client re: meeting with Kawneer lien, Synergy, Chandos & K&S stayed; Correspondence with stakeholder re: service list & stay; Correspondence with Anjali Sandhu re: service list; Correspondence with Deloitte re: meeting with Chandos  | 812.50   |
| Mar 11/2023 | JJBB     | 0.10  | Correspondence with client re: [REDACTED]  | 62.50    |
| Mar 12/2023 | JJBB     | 0.10  | Correspondence with stakeholder re: service list   | 62.50    |
| Mar 13/2023 | AS       | 0.10  | Call to Court regarding hearing dates  | 26.50    |
| Mar 13/2023 | AS       | 0.20  | Update service list  | 53.00    |
| Mar 13/2023 | JBM      | 0.10  | Correspondence with JJ. Burnell and Glass8   | 58.50    |
| Mar 13/2023 | JJBB     | 1.80  | Correspondence with stakeholder re: service list; Correspondence with Anjali Sandhu re: Court date & service list; Correspondence with client re: Kawneer & [REDACTED] & lien deadline; review LOI; Conference call with Chandos & client; Telephone call with client re: Kawneer & [REDACTED] & lien deadline; Telephone call with Deloitte re: Kawneer [REDACTED] & lien deadline  | 1,125.00 |
| Mar 14/2023 | KLK      | 1.20  | Emails, review documents, meeting with JJ and Stephen re: [REDACTED]   | 840.00   |
| Mar 14/2023 | JJBB     | 2.00  | Correspondence with Kris Gibson re: [REDACTED]<br>Correspondence with client re: [REDACTED]  | 1,250.00 |

| Date               | Initials | Hours | Narrative  | Amount           |
|--------------------|----------|-------|--|------------------|
|                    |          |       | [REDACTED] position of Kawneer & response, NDA & [REDACTED] Review NDA; Correspondence with stakeholder re: service list; Correspondence with TD re: meeting with counsel & outstanding issues; Correspondence with PWC re: [REDACTED]; Correspondence with Anjali Sandhu re: response to WCB; Correspondence with Kawneer re: [REDACTED]; Correspondence with Deloitte re: outstanding issues; Conference call with client & Kris Gibson re: [REDACTED] |                  |
| Mar 14/2023        | SJK      | 0.20  | Correspondence   | 160.00           |
| Mar 15/2023        | JJBB     | 2.80  | Correspondence with client re: Whitehall LOI & liens; Correspondence with Deloitte re: position of Kawneer & potential purchaser; [REDACTED]; Conference call with TD, Deloitte & counsel re: SISP, lien consolidation, Kawneer, [REDACTED] & DIP; Correspondence with Kris Gibson re: [REDACTED] Telephone discussion with Deloitte re: DIP loan; Telephone discussion with Ian Sutherland re: Chandos  | 1,750.00         |
| <b>Total Fees:</b> |          |       |  | <b>19,092.50</b> |

**SUMMARY OF PROFESSIONAL SERVICES**

|                 | HOURS | HOURLY RATE | AMOUNT    |
|-----------------|-------|-------------|-----------|
| Anjali Sandhu   | 3.70  | 265.00      | 980.50    |
| John B. Martens | 0.70  | 585.00      | 409.50    |
| JJ B. Burnell   | 25.70 | 625.00      | 16,062.50 |
| Kris L. Gibson  | 1.20  | 700.00      | 840.00    |
| Steven J. Kohn  | 1.00  | 800.00      | 800.00    |
|                 | 32.30 |             | 19,092.50 |

**DISBURSEMENTS AND OTHER CHARGES**

|   |       |
|---|-------|
| Trust Account Term Deposit  | 25.00 |
| Total Taxable   | 25.00 |
| Federal Corporate Registry - VENDOR: Nancy Smith INVOICE#: 3054372703101813 DATE: 3/10/2023 - Certificate of Status | 10.00 |

## DISBURSEMENTS AND OTHER CHARGES

|   |              |
|---|--------------|
| Federal Corporate Registry - VENDOR: Nancy Smith INVOICE#: 3054372703101813 DATE: 3/10/2023 - Certificate of Status | 10.00        |
| Federal Corporate Registry - VENDOR: Nancy Smith INVOICE#: 3054372703101813 DATE: 3/10/2023 - Certificate of Status | 10.00        |
| Total Non-Taxable   | 30.00        |
| <b>Sub-Total Disbursements:</b>   | <b>55.00</b> |

## BILL SUMMARY

|                                      |                            |
|--------------------------------------|----------------------------|
| Total Fees                           | 19,092.50                  |
| GST                                  | 954.63                     |
| MB PST                               | 1,336.48                   |
| Total Disbursements                  | 55.00                      |
| GST                                  | 1.25                       |
| Subtotal                             | <u>21,439.85</u>           |
| <b>TOTAL AMOUNT DUE CDN DOLLARS:</b> | <b>\$ <u>21,439.85</u></b> |

SJK/ CR

### **MLT Aikins LLP**

To the extent possible, we have made every effort to include fees and disbursements for the current billing period. In the event further fees or disbursements are incurred on your behalf, a subsequent account will be forwarded.

"Other Charges" are based on rates established by MLT AIKINS LLP and may change from time to time. A schedule of those rates is available on request.

### **TERMS: DUE UPON RECEIPT**

Interest at the rate of 14% per annum is added to all amounts overdue by 30 days or more.

## REMITTANCE COPY

GST # 121 975 544

Polar Window of Canada Ltd.  
672 Kimberly Avenue  
Winnipeg, MB R2K 0Y2  
Canada  
Stephen Segal

Invoice #6358385  
March 20, 2023

RE: TD Bank Matters  
MLT Aikins File No: 0037903-00035 SJK

|                              |                  |
|------------------------------|------------------|
| Total Current Billing:       | 19,147.50        |
| Total Tax:                   | 2,292.35         |
| Subtotal:                    | 21,439.85        |
| <b>Total Amount Due CDN:</b> | <b>21,439.85</b> |

Amount Remitted: \$ \_\_\_\_\_

### PAYMENT OPTIONS:

To ensure your payment is properly credited to your account, please complete our secure online [Payment Notification Form](#) after you have submitted an electronic payment or email your remittance copy to Accounts Receivable ([receivables@mltaikins.com](mailto:receivables@mltaikins.com)). Alternatively, if you are paying by a physical cheque, please enclose the Remittance Copy of this invoice with your payment.

#### Preferred Option - Online – Canadian Funds

For your convenience payment is available via web banking at most Canadian financial institutions by selecting MLT Aikins LLP as the Payee.

**Please note:** The client reference to be entered is 003790300035

#### Preferred Option - Electronic Wire or EFT – Canadian Funds

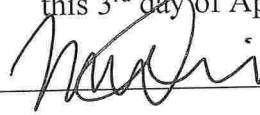
For EFT payments, the required information for payments to the firm's bank account is as follows:

|                           |   |
|---------------------------|---|
| Pay through:              | Bank of Montreal                                    |
| Receiving Bank:           | International Banking, Head Office, Montreal        |
| Account With Institution: | BANK OF MONTREAL                                    |
| (Beneficiary's Bank)      | 1700 – 201 Portage Ave., Winnipeg, Manitoba R3B 3K6 |
| Bank Code:                | 0001  |
| Transit Number:           | 00037   |
| Account Number:           | 1025-999  |
| S.W.I.F.T. BIC CODE:      | BOFMCAM2  |
|                           | Direct Payment Routing Number CC000100037           |
| Beneficiary Customer:     | MLT Aikin LLP                                       |
|                           | 360 Main St 30 <sup>th</sup> floor                  |
|                           | Winnipeg, Manitoba R3C 4G1                          |

#### By Cheque

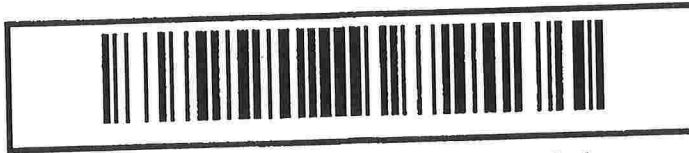
Please make cheques payable to MLT AIKINS LLP and reference your invoice # 6358385.  
Payment Address: 3000 – 360 Main St, Winnipeg, Manitoba, R3C 4G1

This is Exhibit "4" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "N. J. ...", is written over a horizontal line.

My Commission Expires: July 8, 2024





Do not write or staple in the above barcoded area

DRR #: E001UWG Version #: 1 Access Code: 87965

# Document Registration Request

Box 7575 Calgary  
Alberta T2P 2R4  
Telephone (403) 297-6511

Box 2380 Edmonton  
Alberta T5J 2T3  
Telephone (780) 427-2742

Name: NICKERSON ROBERTS HOLINSKI MERCER

Create Date: 2023-02-27

Address: #100, 7712 - 104 STREET  
EDMONTON, ALBERTA  
T6E4C5

Account or Party Code: A059471

Return By Call Box

Call Box Number: E101

Customer File Number:

DEVON INDUSTRIES

Name of Requester:

RYAN O'CONNOR

Last Registration Number:

Telephone Number:

780-428-0041

Email Address:

amcginn@nrhmlaw.com

Customer's Special Instructions:

No instructions specified.

| Priority | Document Type | Land IDs   | Comments | Other Services |
|----------|---------------|------------|----------|----------------|
| 1        | BUILDERS LIEN | 0011516474 |          |                |

This DRR will not appear in the Pending Registration Queue (PRQ) until Land Titles receives a printed copy of this DRR with the original documents or the RR is electronically submitted through Alberta Land Titles Online (ALTO). Please note that any errors or omissions may result in loss of priority in the PRQ.

This information is being collected for the purposes of land titles records in accordance with the Land Titles Act. Questions about the collection of this information can be directed to the Freedom of Information And Protection of Privacy Co-ordinator for Service Alberta, Box 3140, Edmonton, Alberta T5J 2G7, (780) 427-2742.

Refunds of overpayments will not be issued if less than \$5.00.

**Statement of Lien**  
(Section 34 of the Act)

DEVON INDUSTRIES LTD. of 2435-80 Ave, Edmonton, Alberta, T6P 1N3, claims a lien under the *Prompt Payment and Construction Lien Act* on the estate of THE GOVERNORS OF THE UNIVERSITY OF ALBERTA. OF OFFICE OF GENERAL COUNSEL 3-03 SOUTH ACADEMIC BUILDING, EDMONTON, ALBERTA T6G 2G7, in the following land:

PLAN 221ET

BLOCKS ONE (1) AND TWO (2)

EXCEPTING THEREOUT:

(A) PARTS OF BLOCK TWO (2), CONTAINING 0.332 HECTARES, MORE OR LESS, SHOWN AS PARCEL (A) ON FILED PLAN 4952NY

(B) PARCEL (C), PLAN 7521078, CONTAINING 0.219 HECTARES, MORE OR LESS, BEING PART OF BLOCK TWO (2)

EXCEPTING THEREOUT ALL MINES AND MINERALS

The lien is claimed with respect to the following work or materials, that is to say:

THE PROVISION, INSTALLATION, AND MANUFACTURE OF RAILINGS, CUSTOM FABRICATED METAL, AND ASSOCIATED MATERIALS,

which work was or is to be done for or which materials were or are to be furnished for:

Glass 8 Inc. 1535 Seel Avenue, Winnipeg MB, R3T 1C6; and

Synergy Projects Ltd. 14055 West Block Dr NW #210, Edmonton, AB T5N 1L8; and

The Governors Of The University Of Alberta. Of Office Of General Counsel 3-03 South Academic Building, Edmonton, Alberta T6G 2G7;

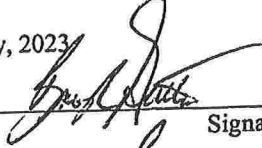
The work was completed or the materials were last furnished on the 11<sup>th</sup> day of February, 2023.

The work is not yet completed or the materials have not yet all been furnished.

The sum claimed as due or to become due is \$130,129.65.

The address for service of the lienholder hereunder is care of Nickerson Roberts Holinski Mercer, Barristers and Solicitors, 7712 -104 Street, Edmonton, AB, T6E 4C5, in the Province of Alberta.

Dated at Edmonton, AB, this 27 day of, February, 2023.

  
\_\_\_\_\_  
Signature  
vice president

I, \_\_\_\_\_, \_\_\_\_\_, Alberta named in the above (or annexed) statement make oath and say that the said claim is true.

Sworn before me at \_\_\_\_\_, Alberta on the \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ (Signature of Applicant)

(Commissioner for Oaths in and for the Province of Alberta) (Print Name) (Expiry Date of Commission)

- OR -

I, Bruce Gartner, Vice-President, of Edmonton, Alberta make oath and say: 1 That I am the agent (or assignee) of DEVON INDUSTRIES LTD. named in the above (or annexed) statement and have full knowledge of the facts set forth in the above (or annexed) statement. - OR - I am informed by \_\_\_\_\_ and believe that the facts are as set forth in the above (or annexed) statement. 2 That the said claim is true (or when deponent has been informed, that I believe that the said claim is true).

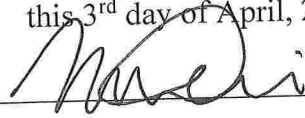
BB

Sworn before me at Edmonton, Alberta on the 27 day of February, 2023 (Signature of Applicant)

(Commissioner for Oaths in and for the Province of Alberta) RYAN F. O'CONNOR BARRISTER AND SOLICITOR (Print Name) (Expiry Date of Commission)

This information is being collected for the purposes of land titles records in accordance with the Builders' Lien Act and the Land Titles Act. Questions about the collection of this information can be directed to the Freedom of Information and Protection of Privacy Coordinator for Alberta Registries, Research and Program Support, Box 3140, Edmonton, Alberta T5J 2G7, (780) 427-2742.

This is Exhibit "5" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "N. Segal", is written over a horizontal line.

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** – *The Builder's Liens Act Form 27.1*

|  |
|--|
| <p><b>1. CLAIMANT(S)</b> <i>(full legal name and address)</i></p> <p>Kawneer Company Canada Limited, 67 Yonge Street, Suite 701, Toronto, Ontario, M5E 1J8</p>   |
| <p><b>2. ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i></p> <p>as assignee of _____<br/>                 _____<br/> <i>(name address of assignor)</i></p>  |
| <p><b>3. CLAIM</b></p> <p>The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</p>   |
| <p><b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed</p> <p>This lien is claimed upon the estate of:<br/>                 Agassiz Shore Developments Ltd., 360 Main Street, 30<sup>th</sup> Floor, Winnipeg, MB R3C 4G1</p>   |
| <p><b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b></p> <p>This lien is in respect of the following (work done / services provided / materials supplied), that is to say:</p> <p>Kawneer Company Canada Limited supplied materials to Glass 8 Inc. for construction and/or renovation services regarding the construction of a new head office for Penn-Co Construction Ltd. located off of Park Road West, in Steinbach, Manitoba.</p> <p style="text-align: right;">see schedule <input type="checkbox"/></p> |
| <p><b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (the work was done / the services were provided / the materials were supplied)</p> <p>The work was (is to be) done / the services were (are to be) provided / the materials were (are to be) supplied for</p> <p>Glass 8 Inc. 1535 Seel Avenue, Winnipeg Manitoba, R3T 1C6</p> <p>on or before the 9<sup>th</sup> day of February, 20<sup>23</sup>.</p>   |
| <p><b>7. AMOUNT CLAIMED</b></p> <p>The amount claimed as due (or to become due) is the sum of \$ 93,005.16</p>   |
| <p><b>8. LAND DESCRIPTION</b></p> <p>The following is a description of the land to be charged:</p> <p>LOT 1 BLOCK 1 PLAN 70946 WLTO<br/>                 IN SE 1/4 10-7-6 EPM</p> <p>AFFECTED TITLE NO. (S) 3225851/1 <span style="float: right;">see schedule <input type="checkbox"/></span></p>   |
| <p><b>9. CREDIT</b> <i>(when credit has been given, complete the following)</i></p> <p>The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.</p>   |
| <p><b>10. ADDRESS FOR SERVICE</b></p> <p>The address of the claimant for the purpose of service is:</p> <p>c/o Pitblado LLP, 2500 - 360 Main Street, Winnipeg, Manitoba, R3C 4H6 (Attention: Jessica M. Hersey)</p>  |

11. SIGNATURE OF CLAIMANT

Dated at the City of Winnipeg, in the Province of Manitoba, this 21 day of March, 2023.

Kawneer Company Canada Limited
Per: Jessica M. Hersey, Agent
name of claimant

Handwritten signature of Jessica M. Hersey
signature of claimant

12. IMPORTANT NOTICES

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.
SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

13. INSTRUMENT PRESENTED FOR REGISTRATION BY (include address, postal code, contact person and phone number)

Pitblado LLP, Barristers and Solicitors, 2500 - 360 Main Street, Winnipeg, MB, R3C 4H6, Attention: Jessica M. Hersey

14. AFFIDAVIT VERIFYING CLAIM

I, Jessica M. Hersey of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.
SWORN/AFFIRMED before me at the City of Winnipeg in Manitoba this 21 day of March, 2023

Handwritten signature
signature

Handwritten signature of Commissioner
A Commissioner for Oaths in and for the Province of Manitoba
My Commission expires: Feb 21/24

A Notary Public in and for the Province of Manitoba

WE, of the (city/town, etc.) of in the (province/state, etc.) of

AND of the (city/town, etc.) of in the (province/state, etc.) of named in the annexed claim for lien,

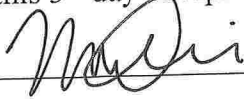
SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the of this day of

signature
signature

A Commissioner for Oaths in and for the Province of Manitoba
My Commission expires:
A Notary Public in and for the Province of Manitoba

This is Exhibit "6" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to be "M. Di", written over a horizontal line.

My Commission Expires: July 8, 2024

**NOTICE OF REGISTRATION**

Builders Lien  
Registration No. 5518078/1  
Land Titles District of Winnipeg

**AVIS D'ENREGISTREMENT**

Privilège de construction  
N° d'Enregistrement 5518078/1  
District des Titres fonciers de Winnipeg

**To/À :**  
**The Assiniboine Credit Union Limited**  
**200 Main Street**  
**Winnipeg MB R3C 2G1**

Kawneer Company Canada Limited has filed Builders Lien 5518078/1 against Title(s): 3160722/1.

Kawneer Company Canada Limited a déposé(e) Privilège de construction 5518078/1 contre le/les titre(s) : 3160722/1.

Our records show you have an interest in the title(s). Please contact Kawneer Company Canada Limited for details about the Builders Lien.

Notre registre indique que vous avez un intérêt dans ce/ces titre(s). Contactez Kawneer Company Canada Limited pour plus de détails concernant la/l' Privilège de construction.

To order the copy of the Builders Lien visit  
Title Check at  
<https://www.tprmb.ca/tchk> or  
email us at [clientservice@teranet.ca](mailto:clientservice@teranet.ca)

Pour commander la copie de cet article (Privilège de construction), consulter Recherche de titre au  
<https://www.tprmb.ca/tchk>  
ou nous envoyer un courriel à  
[clientservice@teranet.ca](mailto:clientservice@teranet.ca)

MAR 10 2023



## STATUS OF TITLE

Title Number **3160722/1**  
Title Status **Accepted**  
Client File **03/10/2023**



### 1. REGISTERED OWNERS, TENANCY AND LAND DESCRIPTION

THE WEST CENTRAL WOMEN'S RESOURCE CENTRE INC.

IS REGISTERED OWNER SUBJECT TO SUCH ENTRIES RECORDED HEREON IN THE FOLLOWING DESCRIBED LAND:

SP LOTS 72 AND 73 PLAN 33414 WLTO  
IN RL 68 TO 70 PARISH OF ST JAMES

The land in this title is, unless the contrary is expressly declared, deemed to be subject to the reservations and restrictions set out in section 58 of *The Real Property Act*.

### 2. ACTIVE INSTRUMENTS

Instrument Type: **Mortgage**  
Registration Number: **5372807/1**  
Instrument Status: **Accepted**

Registration Date: 2021-11-30  
From/By: THE WEST CENTRAL WOMEN'S RESOURCE CENTRE INC.  
To: THE ASSINIBOINE CREDIT UNION LIMITED

Amount: \$2,600,000.00  
Notes: No notes  
Description: No description

Instrument Type: **Builders Lien**  
Registration Number: **5518078/1**  
Instrument Status: **Accepted**

Registration Date: 2023-03-03  
From/By: Kawneer Company Canada Limited  
Against: THE WEST CENTRAL WOMEN'S RESOURCE CENTRE INC.

Amount: \$9,245.26  
Notes: No notes  
Description: No description

|   |
|---|
| <b>3. ADDRESSES FOR SERVICE</b>   |
| WEST CENTRAL WOMEN'S RESOURCE CENTRE INC., THE<br>640 Ellice Street<br>WINNIPEG MB<br>R3G 0A7 |
| <b>4. TITLE NOTES</b>   |
| No title notes  |
| <b>5. LAND TITLES DISTRICT</b>  |
| Winnipeg  |
| <b>6. DUPLICATE TITLE INFORMATION</b>   |
| Duplicate not produced  |
| <b>7. FROM TITLE NUMBERS</b>  |
| 3160719/1      All  |
| <b>8. REAL PROPERTY APPLICATION / CROWN GRANT NUMBERS</b>                                     |
| No real property application or grant information   |
| <b>9. ORIGINATING INSTRUMENTS</b>   |
| Instrument Type: <b>Transfer Of Land</b>  |
| Registration Number: <b>5372806/1</b>   |
| Registration Date:      2021-11-30  |
| From/By:      CLEARWATER INVESTMENTS INC.   |
| To:      THE WEST CENTRAL WOMEN'S RESOURCE CENTRE INC.  |
| Consideration:      \$2,542,107.00  |
| <b>10. LAND INDEX</b>   |
| Lot 72 Plan 33414   |
| Lot 73 Plan 33414   |

CERTIFIED TRUE EXTRACT PRODUCED FROM THE LAND TITLES DATA STORAGE SYSTEM OF TITLE NUMBER 3160722/1

This is Exhibit "7" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in cursive script, appearing to read "Mehi", is written over a horizontal line.

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** – *The Builder's Liens Act Form 27.1*

|   |
|---|
| <b>1. CLAIMANT(S)</b> <i>(full legal name and address)</i><br>Kawneer Company Canada Limited, 67 Yonge Street, Suite 701, Toronto, Ontario, M5E 1J8   |
| <b>2. ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i><br>as assignee of _____<br>_____<br><i>(name address of assignor)</i>  |
| <b>3. CLAIM</b><br><b>The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</b>  |
| <b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br>This lien is claimed upon the estate of:<br>6089585 Canada Limited, 500 Camiel Sys. Street, Winnipeg, Manitoba, R2J 4K2   |
| <b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br>This lien is in respect of the following (work done / services provided / materials supplied), that is to say:<br><br>Kawneer Company Canada Limited supplied materials to Glass 8 Inc. for construction and/or renovation services regarding 500 Rue Camiel Sys St, Winnipeg, MB R2J 4K2, the Genvion Pharmaceuticals Project.<br><div style="text-align: right;">see schedule <input type="checkbox"/></div> |
| <b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (the work was done / the services were provided / the materials were supplied)<br><br>The work was (is to be) done / the services were (are to be) provided / the materials were (are to be) supplied for<br>Glass 8 Inc. 1535 Seel Avenue, Winnipeg Manitoba, R3T 1C6<br><br>on or before the 24th day of January, 20 <sup>23</sup>  |
| <b>7. AMOUNT CLAIMED</b><br>The amount claimed as due (or to become due) is the sum of \$ 42,115.49   |
| <b>8. LAND DESCRIPTION</b><br>The following is a description of the land to be charged:<br>LOT 1 PLAN 28542 WLTO<br>IN LOTS 165, 195, 196, 200 AND 201 ROMAN CATHOLIC MISSION PROPERTY<br><br>AFFECTED TITLE NO. (S) <b>2148458/1</b> <span style="float: right;">see schedule <input type="checkbox"/></span>  |
| <b>9. CREDIT</b> <i>(when credit has been given, complete the following)</i><br>The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.   |
| <b>10. ADDRESS FOR SERVICE</b><br>The address of the claimant for the purpose of service is:<br><br>c/o Pitblado LLP, 2500 - 360 Main Street, Winnipeg, Manitoba, R3C 4H6 (Attention: Jessica M. Hersey)  |

11. SIGNATURE OF CLAIMANT

Dated at the City of Winnipeg, in the Province of Manitoba, this 3rd day of March, 2023.

Kawneer Company Canada Limited
Per: Jessica M. Hersey, Agent
name of claimant

Signature of claimant

12. IMPORTANT NOTICES

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

13. INSTRUMENT PRESENTED FOR REGISTRATION BY (include address, postal code, contact person and phone number)

Pitblado LLP, Barristers and Solicitors, 2500 - 360 Main Street, Winnipeg, MB, R3C 4H6, Attention: Jessica M. Hersey

14. AFFIDAVIT VERIFYING CLAIM

I, Jessica M. Hersey of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City of Winnipeg in Manitoba this 3rd day of March, 2023.

Signature of Notary Public

Signature of claimant

A Commissioner for Oaths in and for the Province of Manitoba My Commission expires: May 1, 2024

A Notary Public in and for the Province of Manitoba

WE, of the (city/town, etc.) of (province/state, etc.) of

AND of the (city/town, etc.) of (province/state, etc.) named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the of this day of

signature signature

A Commissioner for Oaths in and for the Province of Manitoba My Commission expires:

A Notary Public in and for the Province of Manitoba

# Document Review

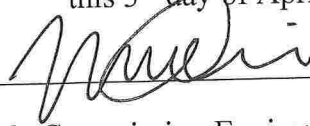
| Registration # | Type | New Titles |
|----------------|------|------------|
|----------------|------|------------|

5518081/1      Builder's Lien

Notes

1    6-Mar-23      Carly Deschamps      Kawneer Company Canada Limited - ok


This is Exhibit "8" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** – *The Builders' Liens Act Form 27.1*

|   |
|---|
| <p><b>1. CLAIMANT(S)</b> <i>(full legal name and address)</i><br/> Oscar Bidco, Inc.<br/> O/A Oldcastle BuildingEnvelope<br/> 20<sup>th</sup> Floor, 250 Howe Street<br/> Vancouver, BC, V6C 3R8</p>  |
| <p><b>2. ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i><br/><br/> as assignee of _____<br/> _____<br/> <i>(name address of assignor)</i></p>  |
| <p><b>3. CLAIM</b><br/><br/> <b>The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</b></p>  |
| <p><b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br/> This lien is claimed upon the estate of:<br/> <b>Telus Communications Inc.</b><br/> <b>7<sup>th</sup> Floor, 510 West Georgia Street, Vancouver, BC, V6B 0M3</b></p>   |
| <p><b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br/> This lien is in respect of the following <i>(work done / services provided / materials supplied)</i>, that is to say:<br/><br/> Materials supplied being architectural glass and metal.<br/><br/><br/> <div style="text-align: right;">see schedule <input type="checkbox"/></div></p>  |
| <p><b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit <i>(the work was done / the services were provided / the materials were supplied)</i><br/><br/> The work was <i>(is to be) done / the services were (are to be) provided / the materials were (are to be) supplied</i> for<br/><br/> <b>GLASS 8 INC.</b><br/> 1535 Seel Avenue<br/> Winnipeg, Manitoba R3T 1C6<br/><br/> on or before the <u>6<sup>th</sup></u> day of <u>January</u>, 20<u>23</u>.</p>                    |
| <p><b>7. AMOUNT CLAIMED</b><br/><br/> The amount claimed as due <i>(or to become due)</i> is the sum of \$ <u>12,563.37</u></p>   |
| <p><b>8. LAND DESCRIPTION</b><br/> The following is a description of the land to be charged:<br/> <b>LOT 1 PLAN 19118 WLTO IN RL 1 PARISH OF ST JOHN</b><br/><br/><br/> AFFECTED TITLE NO. (S) <b>3108898/1</b> <span style="float: right;">see schedule <input type="checkbox"/></span></p>  |
| <p><b>9. CREDIT</b> <i>(when credit has been given, complete the following)</i><br/> The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.</p>  |
| <p><b>10. ADDRESS FOR SERVICE</b><br/> The address of the claimant for the purpose of service is:<br/> C/O Holloway Thliveris LLP<br/> 1430-363 Broadway<br/> Winnipeg, MB R3C 3N9 ATTN: Jared Wheeler</p>  |
| <p><b>11. SIGNATURE OF CLAIMANT</b><br/><br/> Dated at the City _____ of _____ Winnipeg _____, in the Province of<br/> Manitoba, this <u>15<sup>th</sup></u> day of <u>February</u>, 20<u>23</u>.<br/> Jared Wheeler as Solicitor and Agent for<br/> Oscar Bidco, Inc. O/A<br/> Oldcastle BuildingEnvelope<br/> .....<br/> name of claimant <span style="float: right;"><br/>signature of claimant</span></p> |



**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** (include address, postal code, contact person and phone number)

Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, MB R3C 3N9

**14. AFFIDAVIT VERIFYING CLAIM**

I, Jared Wheeler of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City of Winnipeg, in Manitoba this 15<sup>th</sup> day of February, 2023

Jared Wheeler  
signature

[Signature]

A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires:

Nov 30, 2025

A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_ named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_, in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

A Notary Public in and for the Province of Manitoba

# Document Review

| Registration # | Type | New Titles |
|----------------|------|------------|
|----------------|------|------------|

5513975/1 Builder's Lien

Notes

1 15-Feb-23 Carly Deschamps Oscar Bidco, Inc. is ok

## STATUS OF TITLE

Title Number **3108898/1**  
Title Status **Accepted**  
Client File **TM Mobile Inc.**



### 1. REGISTERED OWNERS, TENANCY AND LAND DESCRIPTION

TELUS COMMUNICATIONS INC.

IS REGISTERED OWNER SUBJECT TO SUCH ENTRIES RECORDED HEREON IN THE FOLLOWING DESCRIBED LAND:

LOT 1 PLAN 19118 WLTO  
IN RL 1 PARISH OF ST JOHN

The land in this title is, unless the contrary is expressly declared, deemed to be subject to the reservations and restrictions set out in section 58 of *The Real Property Act*.

### 2. ACTIVE INSTRUMENTS

Instrument Type: **Caveat**  
Registration Number: **2433251/1**  
Instrument Status: **Accepted**

Registration Date: 1999-10-29  
From/By: ROYAL BANK OF CANADA  
To: GLEN PETERS AS AGENT

Amount:  
Notes: No notes  
Description: LEASE

Instrument Type: **Builders Lien**  
Registration Number: **5513975/1**  
Instrument Status: **Accepted**

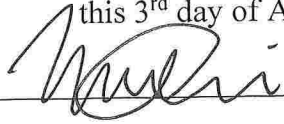
Registration Date: 2023-02-15  
From/By: Oscar Bidco, Inc.  
Against: Telus Communications Inc.

Amount: \$12,563.37  
Notes: No notes  
Description: No description

|  |
|--|
| <b>3. ADDRESSES FOR SERVICE</b>  |
| Telus Communications Inc.<br>7th Floor, 510 West Georgia Street<br>Vancouver BC<br>V6B 0M3 |
| <b>4. TITLE NOTES</b>  |
| No title notes   |
| <b>5. LAND TITLES DISTRICT</b>   |
| Winnipeg   |
| <b>6. DUPLICATE TITLE INFORMATION</b>  |
| Duplicate not produced   |
| <b>7. FROM TITLE NUMBERS</b>   |
| 2620327/1      All   |
| <b>8. REAL PROPERTY APPLICATION / CROWN GRANT NUMBERS</b>                                  |
| No real property application or grant information  |
| <b>9. ORIGINATING INSTRUMENTS</b>  |
| Instrument Type: <b>Transfer Of Land</b>   |
| Registration Number: <b>5268888/1</b>  |
| Registration Date:          2021-03-02   |
| From/By:                    195 FORT STREET LTD.   |
| To:                             TELUS COMMUNICATIONS INC.                                  |
| Consideration:              \$10,500,000.00  |
| <b>10. LAND INDEX</b>  |
| Lot 1 Plan 19118   |

CERTIFIED TRUE EXTRACT PRODUCED FROM THE LAND TITLES DATA STORAGE SYSTEM OF TITLE NUMBER 3108898/1

This is Exhibit "9" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** – *The Builder's Liens Act Form 27.1*

|   |
|---|
| <p>1. <b>CLAIMANT(S)</b> <i>(full legal name and address)</i><br/> Oscar Bidco, Inc.<br/> O/A Oldcastle BuildingEnvelope<br/> 20<sup>th</sup> Floor, 250 Howe Street<br/> Vancouver, BC, V6C 3R8</p>  |
| <p>2. <b>ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i><br/><br/> as assignee of _____<br/> _____<br/> <i>(name address of assignor)</i></p>  |
| <p>3. <b>CLAIM</b><br/><br/> <b>The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</b></p>  |
| <p>4. <b>NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br/> This lien is claimed upon the estate of:<br/> <b>10019290 Manitoba Ltd.</b><br/> <b>900-1717 Waverley Street, Winnipeg MB R3T 6A9</b></p>  |
| <p>5. <b>DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br/> This lien is in respect of the following (<del>work done / services provided / materials supplied</del>), that is to say:<br/><br/> Materials supplied being architectural metal and glass products.<br/><br/><br/> <div style="text-align: right;">see schedule <input type="checkbox"/></div></p>   |
| <p>6. <b>NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (<del>the work was done / the services were provided / the materials were supplied</del>)<br/> _____ were provided / the materials were supplied)<br/><br/> The work was (<del>is to be</del>) done / the services were (<del>are to be</del>) provided / the materials were (<del>are to be</del>) supplied for<br/><br/> Glass 8 Inc.<br/> 1535 Seel Avenue<br/> Winnipeg, Manitoba R3T 1C6<br/><br/> on or before the 9<sup>th</sup> day of February, 2023.</p> |
| <p>7. <b>AMOUNT CLAIMED</b><br/><br/> The amount claimed as due (<del>or to become due</del>) is the sum of \$ 93,239.90</p>  |
| <p>8. <b>LAND DESCRIPTION</b><br/> The following is a description of the land to be charged:<br/> Firstly: Lot 1 Plan 66924 WLTO Exc all mines and minerals as set forth in Transfer A37539 WLTO<br/> in RL 104 Parish of St. Norbert<br/><br/> Secondly: Lot 2 Plan 66924 WLTO Exc all mines and minerals as set forth in Transfer A37539 WLTO<br/> in RL 104 Parish of St Norbert<br/><br/> AFFECTED TITLE NO. (S) <b>3067517/1, 3067519/1</b> <span style="float: right;">see schedule <input type="checkbox"/></span></p>             |
| <p>9. <b>CREDIT</b> <i>(when credit has been given, complete the following)</i><br/> The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20__.</p>  |
| <p>10. <b>ADDRESS FOR SERVICE</b><br/> The address of the claimant for the purpose of service is:<br/> C/O Holloway Thliveris LLP<br/> 1430-363 Broadway<br/> Winnipeg, MB R3C 3N9 ATTN: Jared Wheeler</p>  |
| <p>11. <b>SIGNATURE OF CLAIMANT</b><br/><br/> Dated at the City _____ of _____ Winnipeg _____, in the Province of<br/> <b>Manitoba</b>, this _____ day of March _____, 2023.<br/> Jared Wheeler as Solicitor and Agent for<br/> Oscar Bidco, Inc. O/A<br/> Oldcastle BuildingEnvelope<br/> .....<br/> name of claimant signature of claimant</p>  |

**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** *(include address, postal code, contact person and phone number)*

Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, MB R3C 3N9

**14. AFFIDAVIT VERIFYING CLAIM**

I, Jared Wheeler of the City *(city/town, etc.)* of Winnipeg in the Province *(province/state, etc.)* of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City of Winnipeg, in Manitoba this        day of March, 2023.

} \_\_\_\_\_  
signature

\_\_\_\_\_  
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

\_\_\_\_\_  
A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ *(city/town, etc.)* of \_\_\_\_\_ in the \_\_\_\_\_ *(province/state, etc.)* of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ *(city/town, etc.)* of \_\_\_\_\_ in the \_\_\_\_\_ *(province/state, etc.)* of \_\_\_\_\_ named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_, in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

} \_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

\_\_\_\_\_  
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

\_\_\_\_\_  
A Notary Public in and for the Province of Manitoba

**CLAIM FOR LIEN – The Builder's Liens Act Form 27.1**



|   |
|---|
| <p><b>1. CLAIMANT(S)</b> (full legal name and address)<br/>                 Oscar Bidco, Inc.<br/>                 O/A Oldcastle BuildingEnvelope<br/>                 20<sup>th</sup> Floor, 250 Howe Street<br/>                 Vancouver, BC, V6C 3R8</p>   |
| <p><b>2. ASSIGNMENT</b> (complete this box only if the lien has been assigned)<br/><br/>                 as assignee of _____<br/>                 _____<br/>                 (name address of assignor)</p>  |
| <p><b>3. CLAIM</b><br/><br/>                 The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</p>   |
| <p><b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br/>                 This lien is claimed upon the estate of:<br/>                 10019290 Manitoba Ltd.<br/>                 900-1717 Waverley Street, Winnipeg MB R3T 6A9</p>  |
| <p><b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br/>                 This lien is in respect of the following (<del>work done / services provided /</del> materials supplied), that is to say:<br/><br/>                 Materials supplied being architectural metal and glass products.<br/><br/><br/>                 see schedule <input type="checkbox"/></p>   |
| <p><b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (<del>the work was done / the services were provided /</del> the materials were supplied)<br/><br/>                 The <del>work was</del> (is to be) done / the <del>services were</del> (are to be) provided / the materials were (are to be) supplied for<br/><br/>                 Glass 8 inc.<br/>                 1535 Seel Avenue<br/>                 Winnipeg, Manitoba R3T 1C6<br/><br/>                 on or before the 9<sup>th</sup> day of February, 20 23.</p> |
| <p><b>7. AMOUNT CLAIMED</b><br/><br/>                 The amount claimed as due (<del>or to become due</del>) is the sum of \$ 93,239.90</p>  |
| <p><b>8. LAND DESCRIPTION</b><br/>                 The following is a description of the land to be charged:<br/>                 Firstly: Lot 1 Plan 66924 WLTO Exc all mines and minerals as set forth in Transfer A37539 WLTO in RL 104 Parish of St. Norbert<br/><br/>                 Secondly: Lot 2 Plan 66924 WLTO Exc all mines and minerals as set forth in Transfer A37539 WLTO in RL 104 Parish of St Norbert<br/><br/>                 AFFECTED TITLE NO. (S) 3067517/1, 3067519/1 see schedule <input type="checkbox"/></p>               |
| <p><b>9. CREDIT</b> (when credit has been given, complete the following)<br/>                 The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.</p>   |
| <p><b>10. ADDRESS FOR SERVICE</b><br/>                 The address of the claimant for the purpose of service is:<br/>                 C/O Holloway Thliveris LLP<br/>                 1430-383 Broadway<br/>                 Winnipeg, MB R3C 3N9 ATTN: Jared Wheeler</p>  |
| <p><b>11. SIGNATURE OF CLAIMANT</b><br/><br/>                 Dated at the City _____ of _____ Winnipeg _____, in the Province of<br/>                 Manitoba, this 16<sup>th</sup> day of March _____, 2023.<br/>                 Jared Wheeler as Solicitor and Agent for<br/>                 Oscar Bidco, Inc. O/A<br/>                 Oldcastle BuildingEnvelope<br/>                 .....<br/>                 name of claimant signature of claimant</p>   |



**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** (include address, postal code, contact person and phone number)

Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, MB R3C 3N9

**14. AFFIDAVIT VERIFYING CLAIM**

I, Jared Wheeler of the City Winnipeg (city/town, etc.) of Manitoba in the Province Manitoba (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City Winnipeg of Manitoba in Manitoba this 16 day of March, 2023

} Jared Wheeler  
signature

D. Murphy

A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: Mar 30/25

A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_ named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_, in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

\_\_\_\_\_  
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

A Notary Public in and for the Province of Manitoba

# Document Review

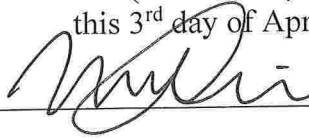
| Registration # | Type | New Titles |
|----------------|------|------------|
|----------------|------|------------|

5521208/1      Builder's Lien

Notes

1    17-Mar-23      Jeff Humeny      execution incomplete

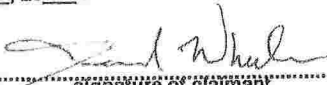
This is Exhibit "10" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** - The Builder's Liens Act Form 27.1

|  |
|--|
| <p><b>1. CLAIMANT(S)</b> <i>(full legal name and address)</i><br/>                 Oscar Bidco, Inc.<br/>                 O/A Oldcastle BuildingEnvelope<br/>                 20<sup>th</sup> Floor, 250 Howe Street<br/>                 Vancouver, BC, V6C 3R8</p>   |
| <p><b>2. ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i><br/><br/>                 as assignee of _____<br/>                 _____<br/> <i>(name address of assignor)</i></p>   |
| <p><b>3. CLAIM</b><br/><br/>                 The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</p>  |
| <p><b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br/>                 This lien is claimed upon the estate of:<br/>                 GATEWAY CHRISTIAN COMMUNITY INC.<br/>                 851 PANET ROAD, WINNIPEG, MB R2K 4C9</p>  |
| <p><b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br/>                 This lien is in respect of the following (<del>work done / services provided / materials supplied</del>), that is to say:<br/><br/>                 Materials supplied being architectural glass and metal.<br/><br/><br/> <div style="text-align: right;">see schedule <input type="checkbox"/></div></p>   |
| <p><b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (<del>the work was done / the services were provided / the materials were supplied</del>)<br/> <del>_____ were provided / the materials were supplied</del><br/><br/>                 The work was (<del>to be</del>) done / the services were (<del>are to be</del>) provided / the materials were (<del>are to be</del>) supplied for<br/><br/>                 ACCURATE DORWIN (2020) INC.<br/>                 1535 Seel Avenue<br/>                 Winnipeg, Manitoba R3T 1C6<br/><br/>                 on or before the 9<sup>th</sup> day of February, 20 23.</p> |
| <p><b>7. AMOUNT CLAIMED</b><br/><br/>                 The amount claimed as due (<del>or to become due</del>) is the sum of \$ 9,178.93</p>  |
| <p><b>8. LAND DESCRIPTION</b><br/>                 The following is a description of the land to be charged:<br/>                 PARCEL "A" PLAN 66852 WLTO IN RLS 11, 12, 13, 14 and 15 PARISH OF ST. PAUL<br/><br/><br/>                 AFFECTED TITLE NO. (S) 3065965/1 <span style="float: right;">see schedule <input type="checkbox"/></span></p>  |
| <p><b>9. CREDIT</b> <i>(when credit has been given, complete the following)</i><br/>                 The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.</p>   |
| <p><b>10. ADDRESS FOR SERVICE</b><br/>                 The address of the claimant for the purpose of service is:<br/>                 C/O Holloway Thilveris LLP<br/>                 1430-363 Broadway<br/>                 Winnipeg, MB R3C 3N9 ATTN: Jared Wheeler</p>   |
| <p><b>11. SIGNATURE OF CLAIMANT</b><br/><br/>                 Dated at the City _____ of _____ Winnipeg _____, in the Province of<br/>                 Manitoba, this 23<sup>rd</sup> day of February _____, 2023.<br/>                 Jared Wheeler as Solicitor and Agent for<br/>                 Oscar Bidco, Inc. O/A<br/>                 Oldcastle BuildingEnvelope<br/>                 ..... name of claimant .....  signature of claimant</p>   |

**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** (include address, postal code, contact person and phone number)

Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, MB R3C 3N9

**14. AFFIDAVIT VERIFYING CLAIM**

I, Jared Wheeler of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City of Winnipeg, in Manitoba this 23rd day of February, 2023

} Jared Wheeler  
signature

D. Murphy

A Commissioner for Oaths in and for the Province of Manitoba

My Commission expires: March 31/25

A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

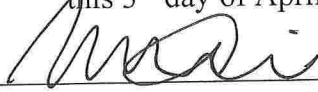
SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_, in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

} \_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

\_\_\_\_\_  
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

A Notary Public in and for the Province of Manitoba

This is Exhibit "1" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024

**CLAIM FOR LIEN** – *The Builder's Liens Act Form 27.1*

|  |
|--|
| <p><b>1. CLAIMANT(S)</b> <i>(full legal name and address)</i><br/>                 Oscar Bidco, Inc.<br/>                 O/A Oldcastle BuildingEnvelope<br/>                 20<sup>th</sup> Floor, 250 Howe Street<br/>                 Vancouver, BC, V6C 3R8</p>   |
| <p><b>2. ASSIGNMENT</b> <i>(complete this box only if the lien has been assigned)</i><br/><br/>                 as assignee of _____<br/>                 _____<br/> <i>(name address of assignor)</i></p>   |
| <p><b>3. CLAIM</b><br/><br/> <b>The claimant claims a lien under <i>The Builders' Liens Act</i> in the undermentioned land</b></p>   |
| <p><b>4. NAME AND ADDRESS OF OWNER(S) OF LAND</b> upon which this lien is claimed<br/>                 This lien is claimed upon the estate of:<br/> <b>WHITELAND SERVICES INC.</b><br/>                 212-221 McPhillips Street, Winnipeg, MB R2V 3M5</p>   |
| <p><b>5. DESCRIPTION OF WORK DONE / SERVICES PROVIDED / MATERIALS SUPPLIED</b><br/>                 This lien is in respect of the following (<del>work done / services provided / materials supplied</del>), that is to say:<br/><br/>                 Materials supplied being architectural glass and metal.<br/><br/><br/> <div style="text-align: right;">see schedule <input type="checkbox"/></div></p>   |
| <p><b>6. NAME AND ADDRESS OF PERSON</b> for whom and upon whose credit (<del>the work was done / the services were provided / the materials were supplied</del>)<br/><br/>                 The work was (<del>is to be done / the services were (are to be) provided / the materials were (are to be) supplied</del>) for<br/><br/>                 ACCURATE DORWIN (2020) INC.<br/>                 1535 Seel Avenue<br/>                 Winnipeg, Manitoba R3T 1C6<br/><br/>                 on or before the 26<sup>th</sup> day of January, 2023.</p> |
| <p><b>7. AMOUNT CLAIMED</b><br/><br/>                 The amount claimed as due (<del>or to become due</del>) is the sum of \$ 46,909.63</p>   |
| <p><b>8. LAND DESCRIPTION</b><br/>                 The following is a description of the land to be charged:<br/>                 LOTS 1, 2, 3, 4 AND 5 PLAN 64621 WLTO IN SE 1/4 34-11-2 EPM<br/><br/><br/>                 AFFECTED TITLE NO. (S) <b>3098759/1</b> <span style="float: right;">see schedule <input type="checkbox"/></span></p>  |
| <p><b>9. CREDIT</b> <i>(when credit has been given, complete the following)</i><br/>                 The said work was done (or is to be done) (or services were or are to be provided or materials were or are to be supplied) on credit and the period of credit expired (or will expire) on the _____ day of _____, 20____.</p>   |
| <p><b>10. ADDRESS FOR SERVICE</b><br/>                 The address of the claimant for the purpose of service is:<br/>                 C/O Holloway Thliveris LLP<br/>                 1430-363 Broadway<br/>                 Winnipeg, MB R3C 3N9 ATTN: Jared Wheeler</p>   |
| <p><b>11. SIGNATURE OF CLAIMANT</b><br/><br/>                 Dated at the City _____ of _____ Winnipeg _____, in the Province of<br/>                 Manitoba, this <u>23<sup>rd</sup></u> day of February _____, 2023.<br/>                 Jared Wheeler as Solicitor and Agent for<br/>                 Oscar Bidco, Inc. O/A<br/>                 Oldcastle BuildingEnvelope<br/>                 .....<br/>                 name of claimant <span style="float: right;">signature of claimant</span></p>   |

**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** (include address, postal code, contact person and phone number)

Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, MB R3C 3N9

**14. AFFIDAVIT VERIFYING CLAIM**

I, Jared Wheeler of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.

SWORN/AFFIRMED before me at the City of Winnipeg, in Manitoba this 23rd day of February, 2023.

Jared Wheeler  
signature

D. Mundy  
A Commissioner for Oaths in and for the Province of Manitoba

My Commission expires: March 31/25

A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_ named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_, in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_,

\_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

\_\_\_\_\_  
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

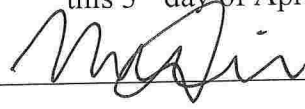
A Notary Public in and for the Province of Manitoba



# Document Review

| Registration # | Type            | New Titles           |
|----------------|-----------------|----------------------|
| 5515757/1      | Builder's Lien  |                      |
| Notes          |                 |                      |
| 1 23-Feb-23    | Carly Deschamps | Oscar Bidco, Inc. ok |

This is Exhibit "12" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024



**12. IMPORTANT NOTICES**

Any person who registers a claim for lien for an amount grossly in excess of the amount due to him or which he expects to become due to him or where he knows or ought to know that he does not have a lien is liable to any person who suffers damage as a result unless he satisfies the court that the registration of the claim for lien was made, and the amount for which the lien was claimed was calculated, in good faith and without negligence.

SINGULAR INCLUDES PLURAL AND VICE VERSA WHERE APPLICABLE. In this document "I" or "me" is to be read as including all applicants whether individual or corporate.

**13. INSTRUMENT PRESENTED FOR REGISTRATION BY** (include address, postal code, contact person and phone number)

Brent Kaneski 204-949-1710  
DFS Kaneski UnRuh LLP  
903-386 Broadway  
Winnipeg, MB, R3C 3R6

**14. AFFIDAVIT VERIFYING CLAIM**

I, Allan Randall, President of the Claimant, of the City (city/town, etc.) of Winnipeg in the Province (province/state, etc.) of Manitoba named (or agent of the Lien Claimant named) in the annexed claim for lien,

MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true.  
SWORN/AFFIRMED before me at the City Winnipeg in Manitoba of Winnipeg in Manitoba this 9 day of March, 2023

[Signature]  
signature

[Signature]

A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: August 6, 2024

A Notary Public in and for the Province of Manitoba

WE, \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_

AND \_\_\_\_\_ of the \_\_\_\_\_ (city/town, etc.) of \_\_\_\_\_ in the \_\_\_\_\_ (province/state, etc.) of \_\_\_\_\_ named in the annexed claim for lien,

SEVERALLY MAKE OATH AND SAY/HEREBY AFFIRM that I believe the facts set forth in the annexed claim for lien are true insofar as they relate to me.

SWORN/AFFIRMED before me at the \_\_\_\_\_ of \_\_\_\_\_ in \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
signature  
\_\_\_\_\_  
signature

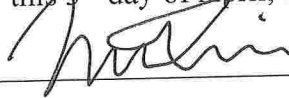
A Commissioner for Oaths in and for the Province of Manitoba  
My Commission expires: \_\_\_\_\_

A Notary Public in and for the Province of Manitoba

# Document Review

| Registration # | Type            | New Titles                        |
|----------------|-----------------|-----------------------------------|
| 5519531/1      | Builder's Lien  |                                   |
| Notes          |                 |                                   |
| 1 9-Mar-23     | Carly Deschamps | Ambassador Sales (1986) Inc. - ok |

This is Exhibit "13" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to be "W. H. ...", written over a horizontal line.

My Commission Expires: July 8, 2024

**From:** [Lyle Brookes](#)  
**To:** [JJ Burnell](#)  
**Subject:** CCAA - Glass 8  
**Date:** Wednesday, February 22, 2023 7:09:15 PM  
**Attachments:** [image957504.png](#)  
[image762173.png](#)  
[image110876.png](#)  
[image277253.png](#)  
[image571243.png](#)  
[Oldcastle Account Balance Rev 1 22-Feb-2023.xlsx](#)  
[Alumicor Intent to Lien 31-Jan-2023.pdf](#)

---

You don't often get email from lbrookes@chandos.com. [Learn why this is important](#)

External Sender

Ms Burnell:

Thank you for taking my call this afternoon. I confirm I am internal counsel to Chandos Construction. I spoke earlier this afternoon with the Monitor who advised me that Glass 8 obtained an extension of the initial stay. I am hoping you could provide me a copy of that order or in the alternative if the Monitor has set up a repository for the CCAA documents, a link to that site.

Chandos is a general contractor and has 3 projects in Edmonton where Glass 8 is a subcontractor. Two of them are City of Edmonton Projects for the construction of two separate fire halls. The third one is for the construction of a New Academic and Quad buildings for Concordia University of Edmonton.

Chandos was advised earlier today that Oldcastle Building Envelope, the glass supplier to Glass 8 for all three projects, has filed a lien (Concordia) and intends to file liens on the fire hall projects. My project director has been in discussions with Oldcastle and understands that the amounts owed to Oldcastle by Glass 8, and which would be the amounts of the lien claims, are as set out in the attached spreadsheet. I am also advised that Glass 8 made payment to Oldcastle in the amount of ~\$65k for new glass being manufactured/cut by Oldcastle for the Concordia project. It is further my understanding that most of the glass supply has already been delivered for the firehall projects but there will be more glass which will need to be supplied to complete the Concordia project.

Chandos would like to work cooperatively with you and the monitor to keep the projects moving. As you can appreciate, once the liens go on title the owners will stop payment until the liens are removed. As the initial CCAA order contemplates that liens may be registered (para 17), we would like to plan for that proactively so as to not interrupt the flow of payments on the project and to avoid impacting other subcontractors and to keep costs to a minimum.

We have also receive a notice of intent to lien from another supplier to Glass 8 on the Concordia project, Alumicor, but so far have not had any discussions with them, nor do we have any information whether they have actually filed a lien. (see attached)

I confirm that you will be reaching out to one of your AB colleagues to get some insight on the operations of the new PPCLA legislation in AB. Once you have done so I'd like to chat with you about how we can keep the projects moving and ensure your client gets paid money properly due to it. Finally when you asked me I had forgotten that over the years I have had files with your partner Brent Mielke in Edmonton.

Regards.

Lyle

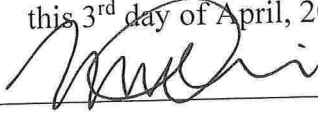
**LYLE BROOKES** | he/him |

Senior Legal Counsel  
Chandos Construction, Edmonton  
C: 587.340.9165





This is Exhibit "IV" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024



LAND TITLE CERTIFICATE

S  
LINC                      SHORT LEGAL                      TITLE NUMBER  
0028 251 510            9926758;F                      992 384 035

LEGAL DESCRIPTION

DESCRIPTIVE PLAN 9926758  
BLOCK F  
EXCEPTING THEREOUT ALL MINES AND MINERALS  
AREA: 5.67 HECTARES (14.01 ACRES) MORE OR LESS

ATS REFERENCE: 4;24;53;28;RL  
ESTATE: FEE SIMPLE

MUNICIPALITY: CITY OF EDMONTON

REFERENCE NUMBER: 992 383 814 +4  
                                  992 383 814 +3  
                                  992 383 814 +2  
                                  992 383 814 +1  
                                  992 383 814  
                                  992 383 675 +1  
                                  992 383 675  
                                  992 370 376

---

| REGISTRATION | DATE (DMY) | REGISTERED OWNER(S)<br>DOCUMENT TYPE | VALUE | CONSIDERATION |
|--------------|------------|--------------------------------------|-------|---------------|
| 992 384 035  | 21/12/1999 | DESCRIPTIVE PLAN                     |       |               |

---

OWNERS

CONCORDIA UNIVERSITY OF EDMONTON.  
OF 7128 ADA BOULEVARD  
EDMONTON  
ALBERTA T5B 4E4

(DATA UPDATED BY: CHANGE OF NAME 172068220)

---

ENCUMBRANCES, LIENS & INTERESTS

---

| REGISTRATION<br>NUMBER | DATE (D/M/Y) | PARTICULARS   |
|------------------------|--------------|---|
| 1145NI                 | 16/04/1963   | UTILITY RIGHT OF WAY<br>GRANTEE - THE CITY OF EDMONTON. |

---

( CONTINUED )

## ENCUMBRANCES, LIENS &amp; INTERESTS

PAGE 2  
# 992 384 035

## REGISTRATION

NUMBER DATE (D/M/Y) PARTICULARS

AS TO PORTION OR PLAN:5503MC

| REGISTRATION NUMBER | DATE (D/M/Y) | PARTICULARS   |
|---------------------|--------------|---|
| 872 273 855         | 10/11/1987   | UTILITY RIGHT OF WAY<br>GRANTEE - THE CITY OF EDMONTON.<br>"PART"   |
| 872 273 856         | 10/11/1987   | UTILITY RIGHT OF WAY<br>GRANTEE - THE CITY OF EDMONTON.<br>"PART"   |
| 872 273 857         | 10/11/1987   | UTILITY RIGHT OF WAY<br>GRANTEE - THE CITY OF EDMONTON.<br>"PART"   |
| 872 273 858         | 10/11/1987   | CAVEAT<br>RE : EASEMENT<br>CAVEATOR - THE CITY OF EDMONTON.<br>OFFICE OF CITY SOLICITOR, CITY HALL, EDMONTON<br>ALBERTA<br>AGENT - DON J MANDERSCHIED<br>"PART" |
| 872 273 859         | 10/11/1987   | EASEMENT<br>"OVER AND FOR THE BENEFIT OF BLOCK C"   |
| 872 273 861         | 10/11/1987   | UTILITY RIGHT OF WAY<br>GRANTEE - EPCOR WATER SERVICES INC.<br>"PART"<br>(DATA UPDATED BY: TRANSFER OF UTILITY RIGHT<br>OF WAY 202074861)                       |
| 872 273 862         | 10/11/1987   | CAVEAT<br>RE : EASEMENT<br>CAVEATOR - THE CITY OF EDMONTON.<br>OFFICE OF CITY SOLICITOR, CITY HALL, EDMONTON<br>ALBERTA<br>AGENT - DON J MANDERSCHIED<br>"PART" |
| 872 273 863         | 10/11/1987   | CAVEAT<br>RE : EASEMENT<br>CAVEATOR - THE CITY OF EDMONTON.<br>OFFICE OF CITY SOLICITOR, CITY HALL, EDMONTON<br>ALBERTA<br>AGENT - DON J MANDERSCHIED<br>"PART" |
| 942 331 981         | 26/10/1994   | UTILITY RIGHT OF WAY<br>GRANTEE - THE CITY OF EDMONTON.<br>GRANTEE - EDMONTON TELEPHONES CORPORATION.   |

( CONTINUED )

## ENCUMBRANCES, LIENS &amp; INTERESTS

PAGE 3

# 992 384 035

## REGISTRATION

NUMBER DATE (D/M/Y) PARTICULARS

AS TO PORTION OR PLAN:9423394

992 383 545 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - TELUS COMMUNICATIONS INC.

992 383 546 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - THE CITY OF EDMONTON.

992 383 547 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - THE CITY OF EDMONTON.

992 383 548 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - THE CITY OF EDMONTON.  
"AS TO PART"

992 383 549 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - THE CITY OF EDMONTON.

992 383 550 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - EPCOR DISTRIBUTION INC.

992 383 551 20/12/1999 UTILITY RIGHT OF WAY  
GRANTEE - EPCOR DISTRIBUTION INC.  
"AS TO PART TO LOT 1"

062 068 508 09/02/2006 CAVEAT  
RE : LEASE  
CAVEATOR - TM MOBILE INC.  
C/O TELUS MOBILITY  
200 CONSILIUUM PLACE SUITE 1600  
SCARBOROUGH  
ONTARIO M1H3J3  
AGENT - SEAL.

212 230 022 20/10/2021 CAVEAT  
RE : RESTRICTIVE COVENANT

222 066 636 21/03/2022 MORTGAGE  
MORTGAGEE - CANADIAN IMPERIAL BANK OF COMMERCE.  
2ND FLOOR, 10102 JASPER AVENUE  
EDMONTON  
ALBERTA T5J1W5  
ORIGINAL PRINCIPAL AMOUNT: \$43,000,000

222 066 637 21/03/2022 CAVEAT  
RE : ASSIGNMENT OF RENTS AND LEASES  
CAVEATOR - CANADIAN IMPERIAL BANK OF COMMERCE.  
C/O DENTONS CANADA LLP  
1500, 850 2 ST SW  
CALGARY

( CONTINUED )

ENCUMBRANCES, LIENS & INTERESTS

PAGE 4  
# 992 384 035

| REGISTRATION NUMBER | DATE (D/M/Y) | PARTICULARS   |
|---------------------|--------------|---|
|                     |              | ALBERTA T2P0R8<br>AGENT - KEVIN HORAN   |
| 222 192 542         | 30/08/2022   | UTILITY RIGHT OF WAY<br>GRANTEE - EPCOR DISTRIBUTION & TRANSMISSION INC.<br>AS TO PORTION OR PLAN:PORTION |

TOTAL INSTRUMENTS: 022

PENDING REGISTRATION QUEUE

| DRR NUMBER | RECEIVED DATE (D/M/Y) | CORPORATE LLP TRADENAME  | LAND ID   |
|------------|-----------------------|--|-----------|
| E001L62    | 17/02/2023            | ROBERT SCHUETT PROFESSIONAL CORPORATION<br>403-984-0872<br>CUSTOMER FILE NUMBER:<br>09599-001/RP | 9926758;F |
| 001        |                       | BUILDERS LIEN  |           |

TOTAL PENDING REGISTRATIONS: 001

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN ACCURATE REPRODUCTION OF THE CERTIFICATE OF TITLE REPRESENTED HEREIN THIS 2 DAY OF MARCH, 2023 AT 08:23 A.M.

ORDER NUMBER: 46616169

CUSTOMER FILE NUMBER: 539787-NEW



\*END OF CERTIFICATE\*

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

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

IF MORE INFORMATION IS REQUIRED ON A PENDING REGISTRATION WHERE THE CONTACT INFORMATION DISPLAYS N/A PLEASE EMAIL LTO@GOV.AB.CA.



THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN  
ACCURATE REPRODUCTION OF THE CERTIFICATE OF  
TITLE REPRESENTED HEREIN THIS 17 DAY OF MARCH,  
2023 AT 12:09 P.M.

ORDER NUMBER: 46753233

CUSTOMER FILE NUMBER:



\*END OF CERTIFICATE\*

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

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





PENDING REGISTRATION QUEUE

PAGE 2

# 792 014 694 A

DRR RECEIVED  
NUMBER DATE (D/M/Y) CORPORATE LLP TRADENAME

LAND ID

E002EFR 15/03/2023 ROBERT SCHUETT PROFESSIONAL  
CORPORATION  
403-984-0872  
CUSTOMER FILE NUMBER:  
09599-001/RP

002

BUILDERS LIEN

7920178;14;54

TOTAL PENDING REGISTRATIONS: 001

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN  
ACCURATE REPRODUCTION OF THE CERTIFICATE OF  
TITLE REPRESENTED HEREIN THIS 17 DAY OF MARCH,  
2023 AT 11:34 A.M.

ORDER NUMBER: 46752612

CUSTOMER FILE NUMBER:



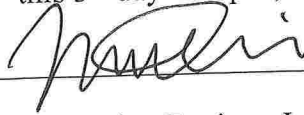
\*END OF CERTIFICATE\*

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

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

IF MORE INFORMATION IS REQUIRED ON A PENDING REGISTRATION WHERE  
THE CONTACT INFORMATION DISPLAYS N/A PLEASE EMAIL LTO@GOV.AB.CA.

This is Exhibit "15" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "N. Miller", is written over a horizontal line.

My Commission Expires: July 8, 2024

**THE KING'S BENCH  
Winnipeg Centre**

BETWEEN:

**WHITELAND SERVICES INC.**

applicant

- and -

**OSCAR BIDCO, INC. o/a OLDCASTLE BUILDINGENVELOPE**

respondent

**FILED MAR 17 2023**

---

**NOTICE OF APPLICATION  
CIVIL UNCONTESTED LIST  
HEARING DATE: WEDNESDAY MARCH 22, 2023 at 10:00 a.m**

---

**OLSCHEWSKI DAVIE**  
Barristers and Solicitors  
590 Main Street  
Winnipeg, Manitoba R3B 1C9  
**RICHARD E. OLSHEWSKI / CARLY M. KAHAN**  
Solicitors for the Applicants  
Facsimile Number: (204) 947-9638  
Telephone Number: (204) 953-7294

---

**THE KING'S BENCH  
Winnipeg Centre**

**BETWEEN:**

**WHITELAND SERVICES INC.**

applicant

- and -

**OSCAR BIDCO, INC. o/a OLDCASTLE BUILDINGENVELOPE**

respondent

APPLICATION UNDER: *The Builders' Liens Act, C.C.S.M c. B91 s. 55(3)*

**NOTICE OF APPLICATION**

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the applicant. The claim made by the applicant appears on the following page.

THIS APPLICATION will come on for a hearing before a judge, on Wednesday March, 22, 2023 at 10:00 a.m, at 408 York Avenue, in the City of Winnipeg, in Manitoba.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a Manitoba lawyer acting for you must appear at the hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must serve a copy of the evidence on the applicant's lawyer or, where the applicant does not have a lawyer, serve it on the applicant, and file it, with proof of service, in the court office where the application is to be heard as soon as possible, but not later than 2:00 p.m. on the day before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

March 17, 2023  
Date

Issued \_\_\_\_\_  
Deputy Registrar

**COURT OF KING'S BENCH  
MAIN FLOOR - 408 YORK AVENUE  
WINNIPEG, MANITOBA R3C 0P0  
CANADA**

To:

**Oscar Bidco, Inc. o/a Oldcastle BuildingEnvelope**  
c/o Holloway Thliveris LLP  
1430-363 Broadway  
Winnipeg, Manitoba R3C 3N9  
Attention: Jared Wheeler

and

**Accurate Dorwin (2020) Inc.**  
c/o MLT Aikins LLP  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, Manitoba R3C 4G1  
Attention: Anjali Sandhu

**APPLICATION**

1. The Applicant makes application for:

- (a) An Order that Builders' Lien registered 5515757/1 (the "Lien") in the Winnipeg Land Titles Office against the real property legally described as:  
  
LOTS 1, 2, 3, 4 AND 5 PLAN 64621 WLTO IN SE 1/4 34-11-2 EPM  
  
with title number 3098759/1 (the "Property") be vacated and removed;
- (b) A declaration that the Respondent has no interest in the Property;
- (c) In the alternative, an Order vacating and removing the Lien on payment of the amount of the Lien into court;
- (d) An order that this Application be heard on an urgent basis;
- (e) An order, if required, that time for service of the within application and related affidavit be abridged;
- (f) Costs on a solicitor and client basis, or in the alternative, on a party-and-party basis; and
- (g) Such further and other relief as counsel may advise and this Honourable Court may deem just.

2. The grounds for the application are:

- (a) The Applicant contracted with Accurate Dorwin (2020) Inc. (also referred to as "Accurate") for the supply and installation of aluminum framing and glazing at a newly constructed building on the Property, and, to the best of the Applicant's knowledge, Accurate contracted with the Respondent for the supply of architectural glass and metal for the supply and installation of the aluminum framing and glazing.
- (b) The work was substantially completed by Accurate and the Respondent on or before December 13, 2022, when the final glass panes were installed.
- (c) Accurate remedied a defect in the installation of glass by installing a new pane of glass on January 6, 2023, the materials used for this being supplied prior to or on this date.
- (d) Accurate is currently in the process of rearranging corporate matters for creditor matters, pursuant to *The Companies' Creditors Arrangement Act* pursuant to an Order pronounced February 14, 2023.
- (e) On or about February 23, 2023, 72 days after substantial completion and 48 days after rectifying the defective work, the Respondent signed and registered against title to the Property a Claim for a Lien, indicating that the Respondent supplied architectural glass and metal on or before January 26, 2023. The lien was registered as registration no. 5515757/1 in the Winnipeg Land Titles Office.

- (f) The Applicant states that the Respondent filed the lien outside of the time period to do so, and pleads and relies on *The Builders' Liens Act*, C.C.S.M c. B91. Therefore, the Applicant seeks a discharge of the lien filed and seeks damages for the improperly registered lien.
- (g) The Applicant has demanded the discharge of the lien filed, but the Respondent has refused to do so.
- (h) The Applicant relies on Rule 17.02 of the Manitoba *Court of King's Bench Rules*, which provides, *inter alia*, that a party to a proceeding may, without a court order, be served outside Manitoba with an originating process:
  - i. in respect of loss or damage sustained in Manitoba arising from any cause of action, wherever committed (Rule 17.02(h)).
- (i) To the best of the Applicants knowledge, the Respondent is a corporation duly incorporated pursuant to the laws of British Columbia, with its registered office in the City of Vancouver, in the Province of British Columbia, and that in accordance with the provisions of Rule 17.02 of the *Court of King's Bench Rules* cited in paragraph (h) above, the Applicant sustained loss or damage in Manitoba as a result of the Respondent's actions.
- (j) As a result of the foregoing, the Plaintiff claims the relief set forth in paragraph 1 above.

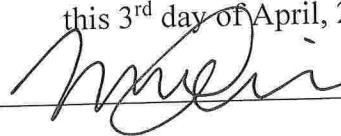
3. The following documentary evidence will be used at the hearing of the application:

- (a) The Affidavit of Patricia Eaton, affirmed the March 16, 2023.

March 17, 2023

**OLSCHEWSKI DAVIE**  
Barristers and Solicitors  
590 Main Street  
Winnipeg, Manitoba R3B 1C9  
Telephone: (204) 943-1081  
Facsimile: (204) 947-9638  
**Attention: Richard E. Olschewski / Carly M. Kahan**  
**/ Kevin Munson, Articling Student-at-Law**  
Solicitors for the Applicant

This is Exhibit "16" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023



---

My Commission Expires: July 8, 2024



File No. CI23-01-40059

**THE KING'S BENCH**  
Winnipeg Centre

BETWEEN:

**WHITELAND SERVICES INC.**

applicant,

- and -

**OSCAR BIDCO, INC. o/a OLDCASTLE BUILDINGENVELOPE**

respondent.

APPLICATION UNDER Section 55(3) of *The Builders' Liens Act*  
RSM 1987, c B91.

**TRUE COPY**

---

**ORDER**

---

**OLSCHEWSKI DAVIE**  
Barristers and Solicitors  
590 Main Street  
Winnipeg, Manitoba R3B 1C9  
**RICHARD E. OLSCHESKI / CARLY M. KAHAN**  
Facsimile Number: (204) 947-9638  
Telephone Number: (204) 953-7294

---

**THE KING'S BENCH  
Winnipeg Centre**

THE HONOURABLE

)  
) Wednesday, the 22<sup>nd</sup> day of March, 2023  
)

\_\_\_\_\_

BETWEEN:

**WHITELAND SERVICES INC.**

applicant,

- and -

**OSCAR BIDCO, INC. o/a OLDCASTLE BUILDINGENVELOPE**

respondent.

APPLICATION UNDER Section 55(3) of *The Builders' Liens Act*  
RSM 1987, c B91.

**TRUE COPY  
ORDER**

**THIS APPLICATION** made by the Applicant Whiteland Services Inc. for an Order to vacate the registration of a Claim for Lien, was heard this 22<sup>nd</sup> day of March, 2023, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

**ON READING** the Notice of Application, the Affidavit of Patricia Eaton, affirmed March 16, 2023, and on noting the consent of counsel for the parties endorsed hereon:

**THIS COURT ORDERS THAT:**

1. The Applicant shall pay to Olschewski Davie the sum of \$46,909.63 to be held in trust (the "Alternate Security"), pursuant to Section 55(3) of the Act, being the full amount

\_\_\_\_\_

of the Respondent Oscar Bidco, Inc. o/a Oldcastle BuildingEnvelope's Claim for Lien, Instrument Number No. 5515757/1 (the "Builders' Lien");

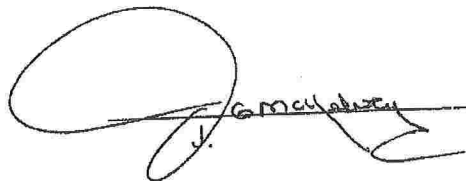
2. Upon payment of the Alternate Security into the Olschewski Davie trust account, the Builders' Lien, Instrument Number No. 5515757/1, shall be vacated from the lands registered under Certificate of Title No. 3098759/1, which lands are therein described as:

LOTS 1, 2, 3, 4 AND 5 PLAN 64621 WLTO  
IN SE ¼ 34-11-2 EPM  
(the "Lands")

3. The Alternate Security shall stand in place of the Lands as security for the Respondent's Builders' Lien;


4. The Alternate Security shall remain deposited in the Olschewski Davie trust account and not be released until further order of the Court on notice to the Respondent directing that it be paid out, in whole or in part, or upon the written consent of the Respondent.

Date: March 22, 2023


  
G. M. Olschewski

**CONSENT AS TO FORM AND CONTENT:**

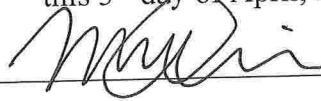
**Whiteland Services Inc.**

Per:   
Olschewski Davie  
Counsel for the Applicant

**Oscar Bidco, Inc. o/a Oldcastle BuildingEnvelope**

Per:   
Evan Podaima  
Holloway Thliveris LLP  
Counsel for the Respondent

This is Exhibit "17" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to be "M. J. [unclear]", written over a horizontal line.

My Commission Expires: July 8, 2024

File No. CI 23-01- 40043

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**THREE WAY BUILDERS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., OSCAR BIDCO INC. o/a OLDCASTLE  
BUILDINGENVELOPE,**

Respondents.

APPLICATION UNDER Sections 55(2) and 55(3) of *The Builders' Liens Act* R.S.M.  
1987, c.B91 (the "Act").

---

**NOTICE OF APPLICATION**  
**Hearing Date: March 20, 2023 at 10:00 a.m.**  
**Judges' Civil Uncontested List**

---

**MLT AIKINS LLP**  
Barristers and Solicitors  
30th Floor, 360 Main Street  
Winnipeg, Manitoba  
R3C 4G1

**FILED MAR 15 2023**

**DARYL A. CHICOINE/BRAEDEN K.S. CORNICK**

Telephone No.: (204) 957-4605 / 4494  
Facsimile No.: (204) 957-0840

File No. 0086921-00025

Box #3

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**THREE WAY BUILDERS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., OSCAR BIDCO INC. o/a OLDCASTLE  
BUILDINGENVELOPE,**

Respondents.

APPLICATION UNDER Section 55(2) and 55(3) of *The Builders' Liens Act* R.S.M. 1987,  
c.B91 (the "Act").

**NOTICE OF APPLICATION**

TO THE RESPONDENT:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the Applicant. The claim made by the Applicant appears on the following pages.

THIS APPLICATION will come on for a hearing before the Motions Court Judge, on **Monday, March 20, 2023 at 10:00 o'clock** at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a Manitoba lawyer acting for you must appear at this hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must serve a copy of the evidence on the Applicant's

lawyer or, where the Applicant does not have a lawyer, serve it on the Applicant, and file it, with proof of service, in the Court Office where the application is to be heard as soon as possible, but not later than 2:00 p.m. on the day before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

March 15, 2023

Issued by V. SCHAEFFER  
DEPUTY REGISTRAR  
COURT OF KING'S BENCH  
DEPUTY REGISTRAR  
MANITOBA

TO: **OSCAR BIDCO INC.**  
c/o Holloway Thliveris LLP  
1430-363 Broadway Avenue  
R3C 3N9  
Attn: Jared Wheeler

**ACCURATE DORWIN (2020) INC.**  
1535 Seel Avenue  
Winnipeg, MB  
R3T 1C6

AND TO:

**DELOITTE RESTRUCTURING INC.**  
c/o McDougall Gauley LLP  
500-616 Main Street  
Saskatoon, SK  
S7H 0J6  
Attn: Ian Sutherland K.C.  
Interested Party

APPLICATION

1. **THE APPLICANT MAKES APPLICATION FOR:**

- (a) A hearing of this matter on an urgent basis;
- (b) An interim Order under Sections 55(2) and 55(3) of the Act vacating the Notice of Builders' Lien filed by the Respondent, Oscar Bidco Inc. in the Winnipeg Land Titles Office on February 23, 2023 as Registration Number 5515759/1 (the "**Bidco Lien**") in the sum of \$9,178.93 against the estate of the Gateway Community Church in lands registered under Certificate of Title No. 3065965/1, which lands are therein described as:

PARCEL "A" PLAN 66852 WLTO IN RLS 11, 12, 13, 14, AND 15 PARISH OF ST. PAUL

(hereinafter referred to as the "**Lands**"),

upon deposit in Court of security by the Applicant in the form of a cash deposit in the sum of \$9,178.93 (the "**Alternate Security**"), which is to stand as security in place of the Lands on the following terms:

- (i) the Respondents shall not make demand on the Alternate Security without a further Court Order entitling them to do so;
- (ii) the Applicant shall be entitled to apply to the Court, on notice, for an order permitting the substitution of the amount and form of the Alternate Security;
- (iii) the Applicant shall be entitled to recover possession of the Alternate Security from the Court Registry office upon the earlier of the issuance of an Order of the Court



to said effect, the expiry of the Bidco Lien or the dismissal of any action commenced with respect to the Bidco Lien; and

(iv) the deposit in Court of the Alternate Security by the Applicant and the vacating of the Bidco Lien shall be without prejudice to any claims, counterclaims, defences, challenges and/or positions the parties may advance relative to the subject matter, validity and amount of the said lien.

(c) An Order that upon deposit in Court of the Alternate Security, which shall stand as security in place of the Lands, the Registrar of the Winnipeg Land Titles Office shall promptly vacate the Bidco Lien from title to the Lands;

(d) An Order directing the Registrar of the Winnipeg Land Titles Office to proceed with the vacating of the Bidco Lien notwithstanding that the time for an appeal of any Order has not yet expired;

(e) an Order for costs; and

(f) Such further and other relief as the Court may deem just.

**2. THE GROUNDS FOR THE APPLICATION ARE:**

(a) King's Bench Rule 3.02(1) empowering the Court to abridge the time for service on such terms as are just.

(b) King's Bench Rule 17.02(a), 17.02(l), and 17.02(m) allow for service outside of Manitoba without leave of the Court where the matter is in respect of real property in

Manitoba, where a party is a necessary or proper party to an proceeding, and where the person is carrying on business in Manitoba.

- (c) King's Bench Rule 38.07(2), in the case of urgency or where otherwise appropriate, the judge may proceed to hear the application.
- (d) Section 55(2) of the Act provides that upon application a judge may order security to be posted and may then order the registration of a claim for lien be vacated, which relief is sought on an urgent, interim basis.
- (e) Section 55(3) of the Act provides that upon application a judge may order that the registration of a claim for lien be vacated upon any grounds other than those mentioned in subsection (2);
- (f) Section 75(1) of the Act allows a Judge to order costs of and incidental to an application made under the Act;
- (g) The Applicant is the general contractor for the construction project which the Bidco Lien relates to and wishes to have the Bidco Lien vacated; and
- (h) This Notice of Application is being served on Deloitte Restructuring Inc., the Monitor for Accurate Dorwin (2020) Inc., as an interested party.

**3. THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Application:**

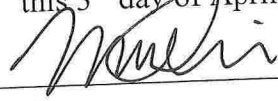
- (a) The Affidavit of Nicolas Thiessen, to be filed; and
- (b) Such further and other evidence as the Court may permit.

March \_\_, 2023

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, MB R3C 4G1

**DARYL A. CHICOINE/BRAEDEN K.S. CORNICK**  
Tel: (204) 957-4605 / 4494  
Fax: (204) 957-0840  
Solicitor for the Applicant

This is Exhibit "16" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "M. Segal", is written over a horizontal line.

My Commission Expires: July 8, 2024

(1)

File No. CI 23-01-40043

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**THREE WAY BUILDERS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., OSCAR BIDCO INC. o/a OLDCASTLE  
BUILDINGENVELOPE,**

Respondents.

APPLICATION UNDER Sections 55(2) and 55(3) of *The Builders' Liens Act* R.S.M.  
1987, c.B91 (the "Act").

---

**Certified copy of ORDER**

FILED  
KING'S BENCH  
MAR 23 2023

LAW COURTS  
WINNIPEG

---

**MLT AIKINS LLP**  
Barristers and Solicitors  
30th Floor, 360 Main Street  
Winnipeg, Manitoba  
R3C 4G1

**DARYL A. CHICOINE/BRAEDEN K.S. CORNICK**

Telephone No.: (204) 957-4605 / 4494  
Facsimile No.: (204) 957-0840

File No. 0086921-00025

Box #3

THE HONOURABLE  
JUSTICE MCKELVEY

)  
)  
)

Monday, the 20<sup>th</sup> day of March, 2023.

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**THREE WAY BUILDERS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., OSCAR BIDCO INC. o/a OLDCASTLE  
BUILDINGENVELOPE,**

Respondents.

APPLICATION UNDER Sections 55(2) and 55(3) of *The Builders' Liens Act* R.S.M. 1987,  
c.B91 (the "Act").

**Certified copy of ORDER**

THIS APPLICATION made by the Applicant, Three Way Builders Ltd., was heard  
this day at the Law Courts Building, 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Application, the Affidavit of Nicolas Thiessen, sworn March 13,  
2023, and on hearing the submissions of counsel for the Applicant and on noting the consent  
of the Respondent:

1. THIS COURT ORDERS THAT upon deposit in Court by the Applicant of the amount  
of \$9,178.93 (the "Alternate Security"), pursuant to Section 55(3) of the Act, the  
Claim for Lien of the Respondent Oscar Bidco Inc. (Instrument Number 5515759/1)

shall be vacated from the lands registered under Certificate of Title No. 3065965/1, which lands are therein described as:

PARCEL "A" PLAN 66852 WLTO IN RLS 11, 12, 13, 14, AND 15 PARISH of ST. PAUL

2. THIS COURT ORDERS THAT the Alternate Security shall stand in place of the Lands as security for the Claim for Lien of the Oscar Bidco Inc., filed with the Winnipeg Land Titles District on February 23, 2023, as Instrument Number 5515759/1 (hereinafter referred to as the "Bidco Lien");
3. THIS COURT ORDERS THAT the Respondents shall not make demand on the Alternate Security without a further Court Order entitling them to do so;
4. THIS COURT ORDERS THAT the Applicant shall be entitled to apply to the Court, on notice, for an order permitting the substitution of the amount and form of the Alternate Security;
5. THIS COURT ORDERS THAT the Applicant shall be entitled to recover possession of the Alternate Security from the Court Registry office upon the earlier of the issuance of an Order of the Court to said effect, the expiry of the Bidco Lien or the dismissal of any action commenced with respect to the Bidco Lien;
6. THIS COURT ORDERS THAT the posting of the Alternate Security by the Applicant as security for the Bidco Lien and the vacating of the Bidco Lien from the Lands shall

be without prejudice to any claims, counterclaims, defences, challenges and/or positions any parties may advance relative to the subject matter, validity and amount of the Bidco Lien, and the Respondents entitlement (if any) to the Alternate Security;


7. THIS COURT ORDERS THAT the Alternate Security shall remain deposited in Court until further Order of the Court directing that it be paid out, in whole or in part, to the Applicant and/or the Respondents;

March 10, 2023

  
  
CONSENT AS TO FORM AND CONTENT:

**THREE WAY BUILDERS LTD.**

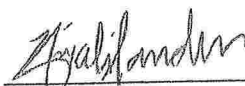
Per:

  
for: DARYL A. CHICOINE  
MLT AIKINS LLP  
Counsel for the Applicant  
Three Way Builders Ltd.



**ACCURATE DORWIN (2020) INC.**

Per:


  
1535 Seel Avenue  
Winnipeg, MB  
R3T 1C6

CERTIFIED A TRUE COPY

  
DEPUTY REGISTRAR

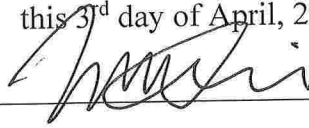
**OSCAR BIDCO INC. o/a OLDCASTLE BUILDINGENVELOPE**

Per:

  
Jared Wheeler  
Holloway Thliveris LLP  
Counsel for the Respondent  
Oscar Bidco Inc.



This is Exhibit "19" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>d</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "H. Segal", is written over a horizontal line.

My Commission Expires: July 8, 2024

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**PENN-CO CONSTRUCTION CANADA (2003) LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., GLASS 8 INC. and KAWNEER  
COMPANY CANADA LIMITED,**

Respondents.

APPLICATION UNDER Sections 55(2) and 55(3) of *The Builders' Liens Act* R.S.M.  
1987, c.B91 (the "Act").

---

**NOTICE OF APPLICATION**  
**Hearing Date: March 31, 2023 at 10:00 a.m.**  
**Judges' Civil Uncontested List**

---

FILED 250  
MAR 23 2023

**MLT AIKINS LLP**  
Barristers and Solicitors  
30th Floor, 360 Main Street  
Winnipeg, Manitoba  
R3C 4G1

**DARYL A. CHICOINE/BRAEDEN K.S. CORNICK**

Telephone No.: (204) 957-4605 / 4494  
Facsimile No.: (204) 957-0840

File No. 0029415.00028

Box #3

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**PENN-CO CONSTRUCTION CANADA (2003) LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., GLASS 8 INC. and KAWNEER  
COMPANY CANADA LIMITED,**

Respondents.

APPLICATION UNDER Section 55(2) and 55(3) of *The Builders' Liens Act* R.S.M. 1987, c.B91 (the "Act").

**NOTICE OF APPLICATION**

TO THE RESPONDENTS:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the Applicant. The claim made by the Applicant appears on the following pages.

THIS APPLICATION will come on for a hearing before the Motions Court Judge, on **Friday, March 31, 2023 at 10:00 o'clock** at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a Manitoba lawyer acting for you must appear at this hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must serve a copy of the evidence on the Applicant's lawyer or, where the Applicant does not have a lawyer, serve it on the Applicant, and file it, with proof of service, in the Court Office where the

application is to be heard as soon as possible, but not later than 2:00 p.m. on the day before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

March 28, 2023

Issued by \_\_\_\_\_  
Deputy Registrar

TO: **KAWNEER COMPANY CANADA LIMITED**  
c/o Pitblado LLP  
2500 – 360 Main Street  
Winnipeg, MB R3C 4H6

**Attn: Jessica Hersey**

**ACCURATE DORWIN (2020) INC.**  
1535 Seel Avenue  
Winnipeg, MB R3T 1C6

**GLASS 8 INC.**  
1535 Seel Avenue  
Winnipeg, MB R3T 1C6

AND TO: **DELOITTE RESTRUCTURING INC.**  
c/o McDougall Gauley LLP  
500-616 Main Street  
Saskatoon, SK S7H 0J6

**Attn: Ian Sutherland K.C.**  
Interested Party

**APPLICATION**

**1. THE APPLICANT MAKES APPLICATION FOR:**

- (a) A hearing of this matter on an urgent basis;
- (b) An interim Order under Sections 55(2) and 55(3) of the Act vacating the Notice of Builders' Lien filed by the Respondent, Kawneer Company Canada Limited in the Winnipeg Land Titles Office on March 21, 2023 as Registration Number 5522328/1 (the "**Kawneer Lien**") in the sum of \$93,005.16 against the estate of Agassiz Shore Developments Ltd. in lands registered under Certificate of Title No. 3225851/1, which lands are therein described as:

LOT 1 BLOCK 1 PLAN 70946 WLTO  
IN SE 1/4 10-7-6 EPM  
(hereinafter referred to as the "**Lands**"),

upon deposit in Court of security by the Applicant in the form of a cash deposit in the sum of \$93,005.16 (the "**Alternate Security**"), which is to stand as security in place of the Lands on the following terms:

- (i) the Respondents shall not make demand on the Alternate Security without a further Court Order entitling them to do so;
- (ii) the Applicant shall be entitled to apply to the Court, on notice, for an order permitting the substitution of the amount and form of the Alternate Security;
- (iii) the Applicant shall be entitled to recover possession of the Alternate Security from the Court Registry office upon the earlier of the issuance of an Order of the Court to said effect, the expiry of the Kawneer Lien or the dismissal of any action commenced with respect to the Kawneer Lien; and

- (iv) the deposit in Court of the Alternate Security by the Applicant and the vacating of the Kawneer Lien shall be without prejudice to any claims, counterclaims, defences, challenges and/or positions the parties may advance relative to the subject matter, validity and amount of the said lien.
- (c) An Order that upon deposit in Court of the Alternate Security, which shall stand as security in place of the Lands, the Registrar of the Winnipeg Land Titles Office shall promptly vacate the Kawneer Lien from title to the Lands;
- (d) An Order directing the Registrar of the Winnipeg Land Titles Office to proceed with the vacating of the Kawneer Lien notwithstanding that the time for an appeal of any Order has not yet expired;
- (e) an Order for costs; and
- (f) Such further and other relief as the Court may deem just.

**2. THE GROUNDS FOR THE APPLICATION ARE:**

- (a) King's Bench Rule 3.02(1) empowering the Court to abridge the time for service on such terms as are just.
- (b) King's Bench Rule 17.02(a), 17.02(l), and 17.02(m) allow for service outside of Manitoba without leave of the Court where the matter is in respect of real property in Manitoba, where a party is a necessary or proper party to an proceeding, and where the person is carrying on business in Manitoba.
- (c) King's Bench Rule 38.07(2), in the case of urgency or where otherwise appropriate, the judge may proceed to hear the application.

- (d) Section 55(2) of the Act provides that upon application a judge may order security to be posted and may then order the registration of a claim for lien be vacated, which relief is sought on an urgent, interim basis.
- (e) Section 55(3) of the Act provides that upon application a judge may order that the registration of a claim for lien be vacated upon any grounds other than those mentioned in subsection (2);
- (f) Section 75(1) of the Act allows a Judge to order costs of and incidental to an application made under the Act;
- (g) The Applicant is the general contractor for the construction project which the Kawneer Lien relates to and wishes to have the Kawneer Lien vacated; and
- (h) This Notice of Application is being served on Deloitte Restructuring Inc., the Monitor for Accurate Dorwin and Glass 8 Inc., as an interested party.

**3. THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Application:**

- (a) The Affidavit of Chris Kuzminksi, sworn March 27, 2023 to be filed; and
- (b) Such further and other evidence as the Court may permit.

March 28, 2023

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, MB R3C 4G1

**DARYL A. CHICOINE/  
BRAEDEN K.S. CORNICK**  
Tel: (204) 957-4605 / 4494  
Fax: (204) 957-0840  
Solicitor for the Applicant

This is Exhibit "20" referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to read "M. Segal", is written over a horizontal line.

My Commission Expires: July 8, 2024



FILED MAR 31 2023

File No. CI 23-01- 40332

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**CONCORD PROJECTS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., GLASS 8 INC. and KAWNEER  
COMPANY CANADA LIMITED,**

Respondents.

APPLICATION UNDER Sections 55(2) and 55(3) of *The Builders' Liens Act* R.S.M.  
1987, c.B91 (the "Act").

---

**NOTICE OF APPLICATION**  
**Hearing Date: April 7, 2023 at 10:00 a.m.**  
**Judges' Civil Uncontested List**

---

**MLT AIKINS LLP**  
Barristers and Solicitors  
30th Floor, 360 Main Street  
Winnipeg, Manitoba  
R3C 4G1

**TYLER J. KOCHANSKI / BRAEDEN K.S. CORNICK**  
Telephone No.: (204) 957-4633 / 4494  
Facsimile No.: (204) 957-0840  
File No. 0100461.00007

Box #3

**THE KING'S BENCH**  
**Winnipeg Centre**

BETWEEN:

**CONCORD PROJECTS LTD.,**

Applicant,

- and -

**ACCURATE DORWIN (2020) INC., GLASS 8 INC. and KAWNEER COMPANY  
CANADA LIMITED,**

Respondents.

APPLICATION UNDER Section 55(2) and 55(3) of *The Builders' Liens Act* R.S.M. 1987,  
c.B91 (the "Act").

**NOTICE OF APPLICATION**

TO THE RESPONDENTS:

A LEGAL PROCEEDING HAS BEEN COMMENCED by the Applicant. The claim made by the Applicant appears on the following pages.

THIS APPLICATION will come on for a hearing before the Motions Court Judge, **on Friday, April 7, 2023 at 10:00 a.m.**, at the Law Courts Building, 408 York Avenue, Winnipeg, Manitoba.

IF YOU WISH TO OPPOSE THIS APPLICATION, you or a Manitoba lawyer acting for you must appear at this hearing.

IF YOU WISH TO PRESENT AFFIDAVIT OR OTHER DOCUMENTARY EVIDENCE TO THE COURT OR TO EXAMINE OR CROSS-EXAMINE WITNESSES ON THE APPLICATION, you or your lawyer must serve a copy of the evidence on the Applicant's lawyer or, where the Applicant does not have a lawyer, serve it on the Applicant, and file it, with proof of service, in the Court Office where the application is to be heard as soon as possible, but not later than 2:00 p.m. on the day before the hearing.

IF YOU FAIL TO APPEAR AT THE HEARING, JUDGEMENT MAY BE GIVEN IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU.

March \_\_\_\_, 2023

Issued by \_\_\_\_\_  
Deputy Registrar

TO: **KAWNEER COMPANY CANADA LIMITED**  
c/o Bennett Jones LLP  
4500 Bankers Hall East, 855 2 Street  
Calgary, AB T2P 4K7  
Attn: Kelsey Meyer

**ACCURATE DORWIN (2020) INC.**  
1535 Seel Avenue  
Winnipeg, MB R3T 1C6

**GLASS 8 INC.**  
1535 Seel Avenue  
Winnipeg, MB R3T 1C6

AND TO: **DELOITTE RESTRUCTURING INC.**  
c/o McDougall Gauley LLP  
500-616 Main Street  
Saskatoon, SK S7H 0J6  
Attn: Ian Sutherland K.C.  
Interested Party

APPLICATION

1. THE APPLICANT MAKES APPLICATION FOR:

- (a) A hearing of this matter on an urgent basis;
- (b) An interim Order under Sections 55(2) and 55(3) of the Act vacating the Notice of Builders' Lien filed by the Respondent, Kawneer Company Canada Limited in the Winnipeg Land Titles Office on March 3, 2023 as Registration Number 5518081/1 (the "**Kawneer Lien**") in the sum of \$42,115.49 against the estate of 6089585 Canada Limited in lands registered under Certificate of Title No. 2148458/1, which lands are therein described as:

LOT 1 PLAN 28542 WLTO

IN LOTS 165, 195, 196, 200 AND 201 ROMAN CATHOLIC  
MISSION PROPERTY

(hereinafter referred to as the "**Lands**"),

upon deposit in Court of security by the Applicant in the form of a cash deposit in the sum of \$42,115.49 (the "**Alternate Security**"), which is to stand as security in place of the Lands on the following terms:

- (i) the Respondents shall not make demand on the Alternate Security without a further Court Order entitling them to do so;
- (ii) the Applicant shall be entitled to apply to the Court, on notice, for an order permitting the substitution of the amount and form of the Alternate Security;
- (iii) the Applicant shall be entitled to recover possession of the Alternate Security from the Court Registry office upon the earlier of the issuance

of an Order of the Court to said effect, the expiry of the Kawneer Lien or the dismissal of any action commenced with respect to the Kawneer Lien; and

- (iv) the deposit in Court of the Alternate Security by the Applicant and the vacating of the Kawneer Lien shall be without prejudice to any claims, counterclaims, defences, challenges and/or positions the parties may advance relative to the subject matter, validity and amount of the said lien.
- (c) An Order that upon deposit in Court of the Alternate Security, which shall stand as security in place of the Lands, the Registrar of the Winnipeg Land Titles Office shall promptly vacate the Kawneer Lien from title to the Lands;
- (d) An Order directing the Registrar of the Winnipeg Land Titles Office to proceed with the vacating of the Kawneer Lien notwithstanding that the time for an appeal of any Order has not yet expired;
- (e) An Order for costs; and
- (f) Such further and other relief as the Court may deem just.

2. THE GROUNDS FOR THE APPLICATION ARE:

- (a) King's Bench Rule 3.02(1) empowering the Court to abridge the time for service on such terms as are just.
- (b) King's Bench Rule 17.02(a), 17.02(l), and 17.02(m) allow for service outside of Manitoba without leave of the Court where the matter is in respect of real property in Manitoba, where a party is a necessary or proper party to an proceeding, and where the person is carrying on business in Manitoba.

- (c) King's Bench Rule 38.07(2), in the case of urgency or where otherwise appropriate, the judge may proceed to hear the application.
- (d) Section 55(2) of the Act provides that upon Application a Judge may Order security to be posted and may then order the registration of a claim for lien be vacated, which relief is sought on an urgent, interim basis.
- (e) Section 55(3) of the Act provides that upon Application a Judge may Order that the registration of a claim for lien be vacated upon any grounds other than those mentioned in subsection (2);
- (f) Section 75(1) of the Act allows a Judge to Order costs of and incidental to an Application made under the Act;
- (g) The Applicant is the general contractor for the construction project which the Kawneer Lien relates to and wishes to have the Kawneer Lien vacated; and
- (h) This Notice of Application is being served on Deloitte Restructuring Inc., the Monitor for Accurate Dorwin and Glass 8 Inc., as an interested party.

3. THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the Application:

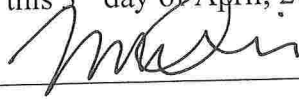
- (a) The Affidavit of Martin Lam, to be filed; and
- (b) Such further and other evidence as the Court may permit.

March 31, 2023

**MLT AIKINS LLP**  
Barristers and Solicitors  
30<sup>th</sup> Floor – 360 Main Street  
Winnipeg, MB R3C 4G1

**TYLER J. KOCHANSKI/  
BRAEDEN K.S. CORNICK**  
Tel: (204) 957-4633 / 4494  
Fax: (204) 957-0840  
Solicitor for the Applicant

This is Exhibit “ 2l ” referred to in the  
Affidavit of  
Stephen Segal  
sworn (or affirmed) before me,  
this 3<sup>rd</sup> day of April, 2023

A handwritten signature in black ink, appearing to be 'M. Segal', written over a horizontal line.

My Commission Expires: July 8, 2024

**From:** [Lyle Brookes](#)  
**To:** [JJ Burnell](#)  
**Cc:** [Frith, Craig](#); [SUTHERLAND, Ian](#); [Hillson, Jonathan](#); [Anjali Sandhu](#); [Stephen Segal](#); [Brent Mielke](#); [Colin Rigney](#)  
**Subject:** RE: Builders' Liens of Oldcastle Building Envelope on Chandos Projects  
**Date:** Friday, March 31, 2023 4:15:22 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[image003.png](#)  
[image004.png](#)  
[image005.png](#)  
[image147496.png](#)  
[image274317.png](#)  
[image268334.png](#)  
[image823935.png](#)  
[image716958.png](#)

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[EXTERNAL MESSAGE]

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JJ:

Thank you for your email. I confirm Chandos will be working with Jon Hillson at Dentons to proceed with the applications to pay security into court to remove the three liens. I will ask Jon to provide you the notice requested.

Regards.

Lyle

**LYLE BROOKES** | he/him |

Senior Legal Counsel  
Chandos Construction, Edmonton  
C: 587.340.9165

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**From:** JJ Burnell <[JBurnell@mltaikins.com](mailto:JBurnell@mltaikins.com)>

**Sent:** March 26, 2023 1:42 PM

**To:** Lyle Brookes <[lbrookes@chandos.com](mailto:lbrookes@chandos.com)>

**Cc:** [Frith, Craig](mailto:cfrith@mcdougallgauley.com); [SUTHERLAND, Ian](#) <[isutherland@mcdougallgauley.com](mailto:isutherland@mcdougallgauley.com)>; [Hillson, Jonathan](mailto:jon.hillson@dentons.com); [Anjali Sandhu](mailto:Anjali.Sandhu@mltaikins.com) <[ASandhu@mltaikins.com](mailto:ASandhu@mltaikins.com)>; [Stephen Segal](mailto:ssegal@g8group.ca) <[ssegal@g8group.ca](mailto:ssegal@g8group.ca)>; [Brent Mielke](mailto:Brent.Mielke@mltaikins.com) <[BMielke@mltaikins.com](mailto:BMielke@mltaikins.com)>

**Subject:** RE: Builders' Liens of Oldcastle Building Envelope on Chandos Projects

[External]

Hi Lyle,

Pursuant to the February 14, 2023 CCAA Order, Glass 8 was directed by the Court not to make payment of any amounts owing by Glass 8 before February 10, 2023 to any creditors.



Glass 8 appreciates that Chandos may wish to discharge the liens referenced below by making payment into Court. In that event please provide us with notice of same and we can advise that Glass 8 does not intend to object to the payment into Court if it is without prejudice to the rights of parties to later challenge the validity and amount of the lien and the entitlement to the funds (including any statutory holdback), and does not seek to obtain an immediate determination of any costs for the application, but rather that such costs may be determined in the CCAA process.

**JJ Burnell\***

**Partner**

**P:** (204) 957-4663 | **E:** [JBurnell@mltaikins.com](mailto:JBurnell@mltaikins.com)

**MLT Aikins LLP**

30th Floor - 360 Main Street

Winnipeg, MB R3C 4G1

\*Law Corporation

[BIO](#) | [VCARD](#)



*Our offices are located on the territories of Indigenous peoples, including the First Nations of Treaties 1, 4, 6 and 7, the Coast Salish peoples, as well as other non-Treaty First Nations and Métis. [We are committed to reconciliation.](#)*

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**From:** Lyle Brookes <[lbrookes@chandos.com](mailto:lbrookes@chandos.com)>

**Sent:** Wednesday, March 22, 2023 4:52 PM

**To:** JJ Burnell <[JBurnell@mltaikins.com](mailto:JBurnell@mltaikins.com)>

**Cc:** Frith, Craig <[cfrith@mcdougallgauley.com](mailto:cfrith@mcdougallgauley.com)>; SUTHERLAND, Ian <[isutherland@mcdougallgauley.com](mailto:isutherland@mcdougallgauley.com)>; Hillson, Jonathan <[jon.hillson@dentons.com](mailto:jon.hillson@dentons.com)>

**Subject:** Builders' Liens of Oldcastle Building Envelope on Chandos Projects

**[EXTERNAL MESSAGE]**

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JJ:

Happy Wednesday.

Please see the attached email I sent to counsel who have been retained as agents for Oldcastle to file liens against Chandos' 3 projects. I am getting copies of the Statements of Liens for each project, but I understand that the amounts claimed by Oldcastle are approximately \$40k on each firehall projects and a substantially larger amount on Concordia University project.

The subcontracts Chandos has with Glass 8 require Glass 8 to remove any builders' liens that are filed by their subcontractors or suppliers. I had understood your position is that Glass 8 would not be taking any steps to remove any liens that are filed. Would you please confirm whether Glass 8 will be taking steps to remove the liens. If Glass 8 does not remove the liens Chandos will take steps to pay security into court to have the liens removed. As you know it is imperative that the liens be

removed quickly as the flow of payments from the Owners will stop until the liens are removed. I have cc'd Craig and Ian, and as noted in the email to Oldcastle's counsel, it is our intention to make payment to the Monitor under trust conditions that the monies Chandos pays to Glass 8 for prepayment of the orders to Oldcastle are to be used only for the purposes of prepayment of the purchase orders to Oldcastle. Notwithstanding that Chandos is not required to prepay for materials under its subcontracts with Glass 8, Chandos will continue to flow payments to Glass 8 for work properly performed, but will withhold from payment to Glass 8 the value of the security Chandos has to pay into court, and deduct from the contract value any amounts for prepayments to Glass 8's suppliers. Stated differently, it is Chandos position that it will continue to pay monies owed to Glass 8 (less proper deductions) for work and materials supplied when Chandos receives payments from the Owners.

May I please hear from you at your earliest convenience so that I can instruct Mr. Hillson to bring applications to pay security into court to remove the liens.

Regards.

**LYLE BROOKES** | he/him |

Senior Legal Counsel

Chandos Construction, Edmonton

C: [587.340.9165](tel:587.340.9165)

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