

COURT FILE NUMBER 2203 – 18590
COURT COURT OF KING’S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF/DEFENDANT BY COUNTERCLAIM 1823741 ALBERTA LTD.
DEFENDANT BY COUNTERCLAIM MICHAEL JAMES GANSER
DEFENDANT/PLAINTIFF BY COUNTERCLAIM MARK EDMOND HALDANE
DOCUMENT

**SUPPLEMENTAL TO THE FIRST REPORT
OF THE RECEIVER
BDO CANADA LIMITED
JULY 21, 2025**

RECEIVER

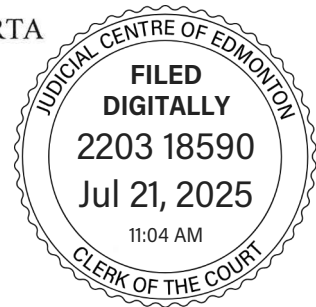
BDO Canada Limited
110, 5800 - 2nd Street SW
Calgary, Alberta T2H 0H2

Attention: Kevin Meyler / Breanne Scott
Phone: (403) 536-8526 / (403) 213-5432
Fax: (403) 640-0591
Email: kmeyler@bdo.ca / brscott@bdo.ca

RECEIVER’S COUNSEL

Stikeman Elliott
4200 Bankers Hall West,
888 - 3rd Street SW
Calgary AB T2P 5C5

Attention: Karen Fellowes KC / Isis Tse
Phone: (403) 724-9469
Email: kfellowes@stikeman.com / itse@stikeman.com



**SUPPLEMENTAL TO THE FIRST REPORT OF THE RECEIVER
BDO CANADA LIMITED
JULY 21, 2025**

INDEX

INTRODUCTION	1
TERMS OF REFERENCE	2
PROPOSED AMENDMENTS TO THE PROPOSED SALES PROCESS	2
PROPERTY CLAIMS PROCESS	4
PROFESSIONAL FEES	5
STATEMENT OF RECEIPTS AND DISBURSEMENTS	5
RECOMMENDATIONS	5

APPENDICES

182 Bale Inventory Invoice	A
Professional Fee Affidavit	B

INTRODUCTION

1. On October 15, 2024 (the “**Receivership Date**”), Mark Edmund Haldane (“**Mr. Haldane**”) sought and obtained an Order (the “**Receivership Order**”) from the Court of King’s Bench of Alberta (the “**Court**”) appointing BDO Canada Limited as the Receiver and Manager (the “**Receiver**”) of all the assets, undertakings and property of 1823741 Alberta Ltd. (“**182 AB**”) and 1872806 Alberta Ltd. (“**187 AB**” or collectively with 182 AB, the “**Companies**”), together with other specific equipment included as “Schedule A” to the Receivership Order.
2. The Receivership Order was granted under the *Judicature Act*, the *Business Corporations Act* and the *Personal Property Security Act* and was part of ongoing litigation between two shareholders of the Companies, Mr. Haldane and Mr. Ganser (the “**Shareholder Dispute**”).
3. The Receiver notes that the allegations raised in the Shareholder Dispute have not been proven in Court but provide some context as to the nature of the relationship as between Mr. Haldane and Mr. Ganser leading up to the granting of the Receivership Order.
4. On July 15, 2025, the receiver filed its first report (the “**First Report**”) providing the Court with, *inter alia*:
 - (a) Background information on 182 AB and 187 AB, as well as the property and assets subject to the receivership proceedings;
 - (b) Details of the Receiver’s Proposed Sales Process, proposed Property Claim Process, and the Receiver’s and its legal counsel’s professional fees; and
 - (c) Its recommendations with respect to the above.
5. The purpose of this supplemental report to the First Report (the “**Supplemental to the First Report**”) is to provide the Court with:
 - (a) Proposed amendments to the Receiver’s Proposed Sales Process as described in the First Report in response to feedback received from certain of the stakeholders;
 - (b) Proposed amendments to the Receiver’s proposed Property Claim Process in response to feedback received from certain of the stakeholders; and
 - (c) Reference to an affidavit sworn by a representative of the Receiver in support of the professional fees subject to the Receiver’s request for approval.

6. Unless otherwise indicated, capitalized terms not defined in this Supplemental to the First Report, are as defined in the First Report, the pleadings filed in the Shareholder Dispute, or the Receivership Order, as applicable. All references to currency are in Canadian dollars unless otherwise noted.
7. This Supplemental to the First Report, together with other information and filings regarding these proceedings, will be posted on the Receiver's website at: <https://www.bdo.ca/182and187>.

TERMS OF REFERENCE

8. In preparing this Supplemental to the First Report, the Receiver has relied upon unaudited financial information contained in the books and records of the Companies, and discussions with employees and key stakeholders of the Companies, among other sources of information (the "**Information**"). The Receiver has not performed an audit, review or other verification of such information. Accordingly, the Receiver does not express an opinion or any other form of assurance on the information presented herein.
9. The Receiver assumes no responsibility or liability for any loss or damage occasioned by any party because of the circulation, publication, reproduction or use of the Supplemental to the First Report.

PROPOSED AMENDMENTS TO THE PROPOSED SALES PROCESS

10. Following consultation with certain stakeholders to these proceedings, the Receiver has further refined the Receiver's Proposed Sales Process as follows:

Proposed Timeline

11. While it was not clear from the First Report, it is the Receiver's intention to complete the Property Claims Process prior to the commencement of the Proposed Sales Process to provide clarity on the assets that will be subject to the sales process.
12. As a result, and in order to provide some certainty to the Receiver's Proposed Sales Process where feasible, the Receiver is proposing the following timeline for its sales process:

Milestone	Proposed timeline
Commencement of sales process, distribution of teaser, etc.	As soon as practicable upon completion of property claims process
Deadline for tender bid(s) / auction proposal(s)	30 Days following commencement of sales process
Offer review period leading to execution of agreement(s)	10 Days following bid and auction deadline
Court approval of offer / auction proposals(s)	30 Days following execution of definitive agreement(s)
Closing date	10 Days after court approval if assets are to be subject to a sales transactions, to be extended if assets are to be subject to an auction agreement to allow for marketing and conducting of auction.

13. The Receiver would propose to retain the ability to amend deadlines in its sole discretion, as well as noting that the highest or any offer may not necessarily be accepted and the Receiver may be entitled to reject any offer at its sole discretion. Similarly, the Receiver shall be entitled to enter into any sale prior to the bid deadline and may enter into further negotiations and discussions with any persons who have provided an offer in an attempt to improve such offer or produce an offer the Receiver can recommend to the Court for approval.

Removal of Bale Inventory

14. The First Report describes bale inventory (“**Bale Inventory**”) of 2,000 wrapped greenfeed silage bales which were sold to 182 AB from G Team shortly before the Receivership Date and located on a property understood to be owned by Mr. Ganser or G Team. The Receiver has attached a copy of the sales invoice dated October 7, 2024 in support of this transaction as **Appendix “A”**.
15. Based on the Receiver’s review of the unaudited books and records, the Bale Inventory is recorded on the balance sheet of 182 AB with a corresponding reduction in the intercompany amount outstanding to G Team in light of the unpaid status of the invoice.
16. Upon reviewing the First Report, counsel to Mr. Haldane has expressed concerns with respect to the transaction giving rise to the Bale Inventory and whether it is consistent with Paragraph 4 of the Adjournment Order of the Honourable Justice Lema granted in these proceedings on August 7, 2025 (the “**August 7 Adjournment Order**”), which states:

“Mr. Ganser shall not engage, nor allow 182 to engage, in any conduct that may be deemed oppressive, or which unfairly disregards the interests of Mr.

Haldane, or any security holder, creditor, director or officer of 182 or 187, within the meaning of the Business Corporations Act, RSA 2000, C. B-9, including the past acts of commission or omissions of which Mr. Haldane complains in the Haldane Affidavit.”

17. As a result, counsel to Mr. Haldane has enquired whether the sale of the Bale Inventory can be delayed pending further consideration of the transaction. In addition, Mr. Ganser has also queried the Receiver’s treatment and classification of the transaction.
18. The Receiver has held cursory discussions with individuals familiar with assets similar to the Bale Inventory concerning potential market interest and understands that marketing the Bale Inventory separate and distinct from the remainder of the Companies assets would not likely have a material effect on overall recoveries given the distinct nature of such assets. As a result, the Receiver is proposing to remove the Bale Inventory from the Asset Tender Package to allow further review of the subject transaction, reserving the rights to market and sell the Bale Inventory in accordance with the powers and authorizations as provided in the Receivership Order.

PROPERTY CLAIMS PROCESS

19. In its proposed property claims process, the Receiver proposes that it may consult with key stakeholders, including BDC, Mr. Haldane and Mr. Ganser, as well as appraisers or other agents, to assist in evaluating the third-party claims and/or if the item(s) should be released in the circumstances.
20. Counsel to Mr. Haldane has asked the Receiver for clarity to ensure that any additional Property Claims received through the proposed Property Claims Process are reviewed by stakeholders if requested prior to the release of items.
21. The Receiver is agreeable to this change, noting Section 126 of the *Bankruptcy and Insolvency Act*, which states that:

“Every creditor who has filed a proof of claim is entitled to see and examine the proofs of other creditors.”
22. Lastly, in order to solidify a milestone date, the Receiver proposes that the cut-off date for property claimants to submit their respective property claim and the required additional supporting documentation as set out in the First Report will be 10 days after being served with a copy of the proposed order (the “**Claims Bar Date**”).

PROFESSIONAL FEES

23. As described in the First Report, the Receiver is seeking Court approval of the professional fees of the Receiver and its counsel.
24. A representative of the Receiver has sworn an Affidavit in support of the Receiver's application, which is attached as **Appendix "B"**.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

25. Paragraph 61 of the First Report describes that no lease payments, or charges, have been made as between 182 AB and 187 AB during the period of the Receivership. In discussions with counsel to Mr. Haldane, the Receiver is aware of Paragraph 2 of the August 7 Adjournment Order which states as follows:

"Until further Order of this Honourable Court, 182 shall provide payment of rent in the sum of \$12,000 per month to 187 for the months of August 2024 onwards and shall be paid directly to BDC in accordance with the Assignment of Rents held by BDC".

26. The Receiver notes that pursuant to the Receivership Order, the August 7 Adjournment Order and Receiver of Rents would be stayed and that it has accordingly not made any such payments. The Receiver also notes that it understands that there is no formal written agreement with respect to a lease as between 182 AB and 187 AB, however the Receiver has been paying amounts purportedly for the benefit of the Sunde Property owned by 187 AB, notably property taxes and utilities and that it intends on completing a reconciliation of amounts outstanding as between the entities upon receipt of sales proceeds.

RECOMMENDATIONS

27. The Receiver respectfully recommends that this Honourable Court approve:
 - (a) The Proposed Sales Process as amended herein; and
 - (b) The Proposed Property Claim Process, inclusive of the Property Claims Process Claims Bar Date;
 - (c) The Receiver's and its legal counsel's professional fees

All of which is respectfully submitted this 21st day of July, 2025.

BDO Canada Limited

In its capacity as Receiver of 1823741 Alberta Ltd. and 1872806 Alberta Ltd.
and not in its personal capacity.

Per: 

Kevin Meyler, CPA, CIRP, LIT
Senior Vice President

APPENDIX A

G Team Enterprises Inc.

Box 603

Provost, Alberta T0B 3S0

INVOICE

Invoice No.: 121510

Date: Oct 07, 2024

Page: 1

Sold to:

Mountainview Eco-Products

a division of 1823741 AB Ltd.

Box 270

Sundre, AB T0M 1X0

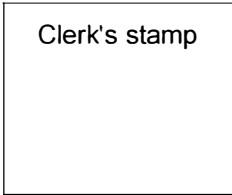
Business No.: 85307 7238 RT0001

Quantity	Description	Tax	Unit Price	Amount
2,000	Shur Film White wrapped Greenfeed Silage Bales	G	150.00	300,000.00
	Subtotal:			300,000.00
	G - GST 5%			
	GST			15,000.00
			Total Amount ...	\$ 315,000.00
			Amount Paid ...	0.00
			Amount Owing ...	\$ 315,000.00



APPENDIX B

COURT FILE NUMBER 2203-18590
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON
PLAINTIFF/DEFENDANT BY COUNTERCLAIM 1823741 ALBERTA LTD.
DEFENDANT BY COUNTERCLAIM MICHAEL JAMES GANSER
DEFENDANT/PLAINTIFF BY COUNTERCLAIM MARK EDMUND HALDANE
APPLICANT BDO CANADA LIMITED
DOCUMENT **FEE AFFIDAVIT**



ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT **STIKEMAN ELLIOTT LLP**
Barristers & Solicitors
4200 Bankers Hall West
888-3rd Street SW
Calgary, AB T2P 5C5

Karen Fellowes, K.C. / Isis R. Tse

Tel: (403) 724-9469 / (403) 724-9488

Fax: (403) 266-9034

Email: kfellowes@stikeman.com / itse@stikeman.com

File No.: 149533.1003

Affidavit of Kevin Meyler

Sworn on July 18, 2025

I, Kevin Meyler, CPA, CIRP, LIT, of Calgary, Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice President with BDO Canada Limited, Receiver and Manager of 1823741 Alberta Ltd. ("**182 AB**") and 1872806 Alberta Ltd. ("**187 AB**" or collectively with 182 AB, the "**Companies**"), and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. BDO Canada Limited was appointed Receiver of the Companies pursuant to the Order of the Honourable Justice M. J. Lema of the Alberta Court of King's Bench, dated October 15, 2024 (the "**Receivership**").
3. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 21 years of experience in the areas of Insolvency and Restructuring, and have been overseeing the day-to-day administrative work in relation to the Receivership.

4. With respect to the Receiver's accounts covering fees and disbursements for the period to June 30, 2025, which accounts are contained herein as **Exhibit "A"** (the "**Accounts**");
 - a. The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
 - b. The hourly rate for each and every individual employee of the Receiver who completed work in regard to the Receivership (the "**Hourly Rates**"), including non-professional staff, is as follows:
 - i. Kevin Meyler, Partner - \$625;
 - ii. David Lewis, Partner - \$625;
 - iii. Breanne Scott, Senior Manager - \$525;
 - iv. Jerri Beauchamp, Manager - \$425;
 - v. Lorry Fritsche, Manager - \$425;
 - vi. Sahib Singh, Senior Analyst - \$270;
 - vii. Kate Yaroslavtseva, Analyst - \$270;
 - viii. Laura Demchuk, Administrator - \$250.
 - c. I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accounting firms within the city of Calgary of equivalent competence and expertise in the insolvency area;
 - d. The fees contained within the Accounts contain a courtesy discount of \$42,072.90;
 - e. The disbursements contained within the Accounts total \$6,163.45 for the following:
 - i. Travel related expenditures to the locations in Sundre and Provost - \$1,291.39;
 - ii. Third party charges for renewal of accounting software for operations funded by members of the Receiver's staff - \$1,896.00;
 - iii. Third party charges for urgent repair and maintenance items - \$2,976.06
5. With respect to the Receiver's independent legal counsel, Stikeman Elliott LLP ("**Stikeman**"), accounts covering fees and disbursements incurred by counsel for the period of October 16, 2024 to April 30, 2025 (the "**Stikeman Accounts**");
 - a. The Stikeman Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work, and the name of the individual who completed the work;
 - b. The hourly rate for each and every individual employee of Stikeman who completed work in regard to the Receivership (the "**Stikeman Hourly Rates**"), is as follows:
 - i. Karen Fellowes, Senior Counsel - \$900 and \$922.87;
 - ii. Heather Cattell, Associate- \$360;
 - iii. Kira Lyseng, Legal Administrative Assistant - \$225.
 - c. I submit that the Stikeman Hourly Rates are reasonable and comparable to the hourly rates

of other law firms within the city of Calgary of equivalent competence and expertise in the insolvency area;

d. The fees and GST contained within the Stikeman Accounts total \$22,253.70.

6. I make this Affidavit in support of the application to approve the fees, disbursements, and GST of \$330,432.95 which have been rendered by BDO Canada Limited as Receiver and to approve the fees, disbursements, other charges, and GST of \$22,253.70 which have been rendered by Stikeman, counsel to the Receiver, within this Receivership.

SWORN before me at the City of Calgary, in)
the Province of Alberta this 18th day of July,)
2025)

Matthew McNevin

Kevin Meyler

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

Kevin Meyler

Matthew McNevin
Expires September 22, 2027

This is Exhibit "A" referred to in the Affidavit of Kevin Meyler,
sworn before me in the City of Calgary, in the Province of Alberta,
on this 18th day of July, 2025



Matthew McNeven A Commissioner for Oaths
in and for the Province of Alberta
Expires September 22, 2027



BDO Canada Limited
110, 5800 - 2nd Street SW
Calgary, AB T2H 0H2

Private and Confidential

July 15, 2025

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Invoice No. CINV3519963
Electronic Banking Account No. CUS0089537
GST Registration No. 101518124RT0001

For Professional Services rendered to June 30, 2025 in connection with our appointment as Receiver of 1823741 Alberta Ltd. and 1872806 Alberta Ltd.

Our Fee (Per Schedule "A")	\$ 350,607.50
Less: Courtesy discount	<u>(42,072.90)</u>
	\$ 308,534.60
Disbursements (Per Schedule "B")	<u>6,163.45</u>
Subtotal:	\$ 314,698.05
GST 5%:	15,734.90
BALANCE DUE	\$ 330,432.95

Interest at 1.00% per month (12.00% per annum) may be charged on accounts over 30 days
Accounts are due when rendered

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Summary of Time

Schedule A

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Partner			
Kevin Meyler	77.8	625.00	48,625.00
David Lewis	1.0	625.00	625.00
Senior Manager			
Breanne Scott	255.3	525.00	134,032.50
Manager			
Jerri Beauchamp	112.0	425.00	47,600.00
Lorry Fritsche	247.2	425.00	105,060.00
Senior Analyst			
Sahib Singh	11.5	270.00	3,105.00
Analyst			
Kate Yaroslavtseva	0.5	270.00	135.00
Administrator			
Laura Demchuk	45.7	250.00	11,425.00
TOTAL	<u>751.0</u>		<u>350,607.50</u>

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
Kevin Meyler			
	2024-03-21	Correspondence and discussion re. potential new receivership, engagement matters.	0.7
	2024-04-17	Discussion w/D. Hutchison re. potential file, correspondence w/N. Taylor-Smith re. same.	1.0
	2024-04-18	Discussion w/N. Taylor Smith and client, discussion w/D. Hutchison.	1.0
	2024-04-23	Correspondence w/D. Hutchison re. BDC status.	0.2
	2024-05-07	Correspondence w/D. Hutchison re. engagement matters, correspondence w/counsel re. same.	0.4
	2024-05-08	Drafting and correspondence w/K. Fellowes and D. Hutchison re. engagement documentation.	0.6
	2024-05-09	Correspondence w/K. Fellowes and D. Hutchison re. file status.	0.4
	2024-05-13	Correspondence w/D. Hutchison re. indemnity.	0.4
	2024-05-16	Correspondence and discussion w/counsel and comment on Order and engagement documentation.	1.0
	2024-05-17	Correspondence w/K. Fellowes and D. Hutchison re. filing materials.	0.3
	2024-05-21	Correspondence w/Receiver's Charge and filing materials.	0.4
	2024-06-12	Correspondence w/D. Hutchison re. status of engagement (multiple).	0.3
	2024-08-07	Preparation for and attendance at Court, engagement matters.	1.5
	2024-09-17	Correspondence w/Hutchison re. status, download of materials, correspondence w/staff.	0.4
	2024-10-08	Correspondence w/D. Hutchison re. status, review of materials.	0.3
	2024-10-15	Preparation for and attendance at court application, discussion w/team, correspondence w/Receiver's counsel, correspondence w/BDC counsel, correspondence w/team, engagement matters.	2.0
	2024-10-16	Travel to/from Sundre.	3.0
	2024-10-16	Attendance on site, meeting w/staff, meeting with Management, correspondence w/D. Hutchison, follow-up analysis.	5.3
	2024-10-17	Correspondence w/Management re. going concern considerations, correspondence w/CFCU, correspondence w/counsel to BDC re. listing agreement, correspondence w/D. Hutchison re. Borrowings.	0.5
	2024-10-18	Correspondence w/team re. listing agreement, comments on initial cash flow review and related parties, correspondence w/counsel to BDC.	0.4
	2024-10-21	Correspondence re. Receiver Borrowings and cash flows, correspondence w/counsel re. adjournment request.	0.3
	2024-10-23	Correspondence re. file update, cash flows, etc., correspondence and discussion re. potential asset sale (multiple).	0.3
	2024-10-24	Correspondence w/Management re. costs of proceedings, correspondence and analysis re. asset sale (multiple) and summary correspondence/discussion w/counsel.	0.5
	2024-10-25	Correspondence and discussion re. Receiver's Notice and cover letter.	0.4
	2024-10-29	Correspondence re. GST and Receivership process.	0.2
	2024-11-01	Correspondence w/Management (cursory), correspondence re. Lil Shavers, correspondence w/Haldane et. al.	0.2
	2024-11-05	Correspondence w/Mgt re. WCB coverage, review of additional correspondence, correspondence re. file status and cash position.	0.5
	2024-11-06	Correspondence and consideration of operations re. Lil Shaver and preparation for discussion w/Management re. same.	0.4
	2024-11-07	Correspondence re. operations/related parties.	0.2
	2024-11-10	Correspondence re. operational and outstanding matters.	0.5
	2024-11-13	Correspondence re. operational matters for discussion w/Management.	0.3
	2024-11-14	Correspondence w/Management re. responses to operating questions, cash flow management, discussion and response thereon.	1.2
	2024-11-15	Correspondence re. operations and related party transactions, correspondence re. Mulch and 188 transactions.	1.0
	2024-11-18	Correspondence w/Haldane et. al and consideration, correspondence re. requested payables.	0.5
	2024-11-19	Correspondence w/Management re. discussion on operations and cash flow, correspondence and discussion w/counsel re. same, correspondence and discussion w/counsel to BDC, correspondence w/team re. operations.	2.3
	2024-11-20	Correspondence re. operations, further detailed correspondence w/Management re. same.	1.0
	2024-11-21	Correspondence re. equipment, operations, correspondence w/Haldane et. al.	0.7
	2024-11-22	Correspondence re. operations, incl. mulch (multiple), correspondence w/Haldane et. al.	0.5
	2024-11-26	Correspondence w/Management re. operations, correspondence re. team re. same, review of related parties, searches and consideration of operations.	1.0
	2024-11-27	Correspondence w/Management re. related parties and operations, internal correspondence re. operations, detailed correspondence from Haldane et. al and discussion thereon, correspondence w/counsel re. same, correspondence and review of cash and AR position, discussion on equipment listing and next steps thereon.	4.0
	2024-11-28	Review of operations, preparation and discussion w/Haldane et. al.	1.3

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2024-11-29	Review of operations, discussion w/team and discussion w./counsel re. same, discussion w/Management.	0.7
	2024-12-03	Correspondence re. Amen transactions (multiple) and cash disbursements, correspondence re. books and records and mulch inventory.	0.7
	2024-12-04	Review and discuss asset listing, initial analysis and correspondence thereon.	1.0
	2024-12-06	Correspondence re. asset listing and sales process materials.	0.2
	2024-12-10	Correspondence and discussion re. asset listing and sales process, discussion regarding cash flow, correspondence with M. Ganser.	0.5
	2024-12-11	Correspondence regarding cash flows.	0.2
	2024-12-17	Correspondence re. repairs and maintenance, operations and cash flows.	1.0
	2024-12-18	Correspondence with counsel to M. Haldane, correspondence re. GST, correspondence re. repairs and maintenance, correspondence with M. Ganser, cash disbursements.	1.2
	2024-12-20	Correspondence re. employee amounts and sales process, discussion re. vehicle repairs and market.	0.7
	2025-01-03	Correspondence with JPH Equipment re. assets for sale, discussion thereon, correspondence re. asset listing for sales process, cash disbursements.	1.0
	2025-01-06	Correspondence re. mulch purchases and truck repairs.	0.3
	2025-01-07	File update, correspondence re. truck repairs, sales process framework.	0.5
	2025-01-08	Discussion w/B. Scott re. management update and attempted call to M. Ganser, sales process.	0.3
	2025-01-15	Review and consideration of draft ISRD, correspondence re. management requests and professional fees, responses from Management.	0.7
	2025-01-16	Cash disbursements and payable approval.	0.2
	2025-01-20	Correspondence with Management and discussion thereon.	0.5
	2025-01-21	Correspondence and discussion re. management meeting.	0.3
	2025-01-22	Correspondence re. employee issues, correspondence re. payables.	0.4
	2025-01-23	Correspondence re. bale invoice/purchase, cash disbursements.	0.5
	2025-01-24	Cursory review and discussion re. asset listing for sales process purposes, correspondence to counsel to BDC (multiple), correspondence to counsel to Haldane.	1.2
	2025-01-27	Correspondence re. invoices, ongoing monitoring and GST returns.	0.3
	2025-01-29	Preparation and attendance at meeting, discussion asset and monitoring schedule, Management correspondence.	0.7
	2025-01-30	Correspondence with shareholders, discussion thereon, correspondence with N. Taylor-Smith.	0.6
	2025-01-31	Review and amendment of Ganser correspondence, monitoring correspondence and correspondence to suppliers, review of asset schedule and sales process considerations.	1.0
	2025-02-03	Correspondence re. monitoring activities, correspondence with BDC re. foreclosure action.	1.0
	2025-02-05	Correspondence and discussion with appraiser, correspondence and discussion re. bookkeeper resignation, cash disbursements.	0.8
	2025-02-07	Correspondence re. related party payables.	0.2
	2025-02-10	Correspondence and discussion re. M. Ganser potential claim.	0.4
	2025-02-12	Correspondence re. related party payments, , cursory review of correspondence re. litigation.	0.6
	2025-02-13	Correspondence re. consignment agreement, drafting summary response to M. Ganser's email.	0.7
	2025-02-14	Correspondence with team in light of bookkeeper resignation, preparation for and discussion with counsel.	0.6
	2025-02-18	Correspondence with Mike Ganser.	0.2
	2025-02-19	Correspondence re. related party transactions.	0.2
	2025-02-20	Correspondence and discussion with counsel to M. Haldane, correspondence with appraiser.	0.7
	2025-02-25	Review and discussion re. related party transactions, review and amendment of sales process documentation.	0.7
	2025-02-26	Further comments on sales process materials.	0.4
	2025-03-04	Comments on sales process from M. Ganser and counsel to M. Haldane, discussion w/team.	0.7
	2025-03-07	Correspondence re. related party transactions and continued purchases, correspondence re. asset ownership, discussion with potential purchaser, review of draft responses to Ganser and Haldane, correspondence with appraiser.	1.7
	2025-03-11	Status update with staff, correspondence to former Management.	0.3
	2025-03-13	Review of ownership documents, review of D. Hutchison correspondence, discussion with K. Fellowes, discussion with D. Hutchison.	1.3
	2025-03-14	Correspondence re. Amen invoices and supporting documentation, Mulch operations.	0.4
	2025-04-02	Cash disbursements and other correspondence.	0.2
	2025-04-09	Correspondence and consideration of property claim.	0.2
	2025-04-14	Correspondence and consideration of shavings purchases.	0.2
	2025-04-16	Correspondence and consideration of shavings purchases, correspondence with Haldane counsel, correspondence with counsel re. court application.	0.5

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2025-04-21	Review of file and discussion re. COGS and purchases, cash disbursements.	0.4
	2025-04-22	File review, discussions.	0.3
	2025-04-23	Consideration of Lil Shavers / Strathcona Ventures matter.	0.3
	2025-04-25	Cash disbursements and correspondence with counsel re. court application.	0.2
	2025-04-27	Review and amendment of correspondence to D. Hutchison.	1.0
	2025-04-28	Review and finalizing correspondence to D. Hutchison.	1.3
	2025-05-05	Review and correspondence re. Lil Shaver matter, discussion with counsel.	0.4
	2025-05-06	Correspondence re. sales, correspondence with M. Ganser re. enquiries, preparation and discussion with counsel	0.9
	2025-05-09	Preparation for call w/M. Ganser, property claim.	1.1
	2025-05-12	Preparation and attendance at call with M. Ganser, debrief, correspondence with counsel.	1.7
	2025-05-13	Correspondence w/counsel to Haldane, correspondence with M. Ganser re. sales process.	0.4
	2025-05-14	Correspondence re. mulch analysis, review of financial information.	0.5
	2025-05-16	Correspondence re. site visit.	0.3
	2025-05-20	Correspondence re. Amen payable, response to D. Hutchison email and correspondence, correspondence re. payables.	0.8
	2025-05-22	Correspondence re. court application, correspondence with M. Ganser, correspondence with D. Hutchison, correspondence with counsel to BDC.	1.2
	2025-05-26	Correspondence re. counsel enquiry, discussion re. Ganser correspondence.	0.2
	2025-05-27	Correspondence and discussion with team re. mulch analysis.	0.3
	2025-06-04	Correspondence w/counsel to BDC and correspondence w/counsel to Haldane.	0.3
	2025-06-05	Discussion re. sales process and property claims.	0.2
	2025-06-07	Initial review of Ganser correspondence.	0.3
	2025-06-16	Review of file and correspondence with team re. file update.	0.8
	2025-06-17	Cash disbursements, correspondence with Ganser.	0.3
	2025-06-26	Discussion w/team re. status of file and upcoming court report.	0.3
	2025-06-27	Cash disbursements and correspondence.	0.2
TOTAL			77.8

David Lewis

	2024-11-27	Bank reconciliation.	0.1
	2024-12-16	Bank reconciliation.	0.1
	2025-01-29	Bank reconciliation.	0.1
	2025-02-27	Bank reconciliation.	0.1
	2025-02-27	Bank reconciliation.	0.1
	2025-03-20	Bank reconciliation.	0.1
	2025-03-20	Bank reconciliation.	0.1
	2025-04-25	Bank reconciliation.	0.1
	2025-05-28	Bank reconciliation.	0.1
	2025-06-30	Bank reconciliation.	0.1
TOTAL			1.0

Breanne Scott

	2024-10-16	Travel time to/from companies premises.	3.0
	2024-10-16	Meetings and site tour at business premises; Emails/calls/discussions re cash flows, info, request. and various taking possession items; draft memo re taking possession; Request and review various corporate and PPR searches; Review of application materials.	5.3
	2024-10-17	Emails/calls with personnel re information and cash flow; Review of deposits; Emails/call with Connect re bank accounts; Revise/sending banking freeze letter; Emails with K. Meyler and J. Beauchamp; Review other emails; Correspondence with and call with insurance.	1.7
	2024-10-18	Emails with Connect; Emails/calls with company personnel re information; Review of information; Provide commentary on initial cash flow; Emails with C&P; Review emails with BDC; Review of additional information; Calls/email with Cushman; Emails/call with insurance; Emails/calls with Connect First; Review of further financial information; Call with J. Beauchamp; Review of deposit information; Review/update cash flow; Review daily deposits; Meeting with M. Ganser.	4.6
	2024-10-19	Review of email re insurance.	0.1
	2024-10-21	Emails with company personnel; Emails/call with Connect; Review/document insurance; Call with K. Meyler; Review of Receiver's Cert, emails and call with D. Hutchison re same; Consider banking; Review of cash flow; Call/discussion with M. Murray re cash flow.	2.5
	2024-10-22	Emails with Connect re deposits and bank account set up; Consider banking set up; Internal calls; Call with Connect; Review of cash flow and financial information; Calls with company personnel; Emails with K. Meyler.	1.4

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Time details

Name	Date	Description	Hours
	2024-10-23	Review/detailed comments on cash flow to K. Meyler; Email to Connect re new account; Review of potential equipment sale and email re same; Review of deposits and emails re same; Emails/calls with auctioneer re JPH consignment sale; Request/review searches.	2.4
	2024-10-24	Further emails/calls re JPH consignment; Prepare summary re potential sale and consider same; Emails with Connect; Review of deposits; Conference call with counsel; Emails with counsel; Voicemails from/to BDC counsel; Emails re payables.	1.2
	2024-10-25	Calls/emails with company representatives; Various internal emails; Review financial information; Prepare receiver's notices for both 182 and 187; Voicemail/call with D. Hutchison' Emails/calls re JPH consignment sale; Draft invoice to JPH; Draft cover letter for notice; Instructions re mail out; Consider potential sales process; Request/review land title; Email with former broker on real property.	4.5
	2024-10-28	Update website and post receiver notices; Email to C&P; Emails with accountant re payables and other information; Email to Connect re update on new bank account; Consider sales process; Emails/calls with JPH re consignment sale; Email re confirmation of wire; Review cash balance.	1.5
	2024-10-29	Emails/discussions re CRA returns; Review of payables and emails with J. Beauchamp and company; Emails re wire confirmation re JPH consignment sale; Internal meeting and consider next steps and potential site visit; Commission notice and statement of receiver; Review/sign cheque req for payment of various payables.	1.6
	2024-10-30	Emails re GST return and review of same; Review other emails re operations and payments to suppliers; Emails re deposits.	0.4
	2024-10-31	Emails/discussions re employee cheques and other payments to suppliers; Review of cash balance; Emails re WCB; Call with J. Beauchamp re various; Creditor email.	0.6
	2024-11-01	Emails re bank account set up, with company representatives and Connect.	0.3
	2024-11-01	Email with C&P and Haldane; Emails with company representatives; Follow up emails with Connect re bank account; Call with key supplier and email update to K. Meyler.	0.8
	2024-11-04	Emails re meeting with Haldane and banking matters: Emails re financial statements; Review/comment and call on WCB; Emails re payables; Emails and call with insurance re payment of insurance, determine potential solutions; Request review of payables; Discussion re third party property and possession checklists.	1.2
	2024-11-05	Emails/calls with insurance re insurance payment, consider options; Emails with company reps re financial information, WCB; Review of additional information, including October financial results; Discussions/correspondence with J. Beauchamp re various; Discussion with K. Meyler re potential sales process; Prepare additional information request listing.	1.5
	2024-11-06	Review of insurance payment, correspondence with J. Beauchamp and call/email with Connect First re same; Review of payable listing and comments on same, consider cash flow; Emails re additional information and review of same; Prepare list of questions/agenda for call with Haldane, discussion with K. Meyler re same; Review of Connect banking forms; Further review of information and equipment listing provided; Review/consider cash flow and review of invoices for payment; Review of mulch equipment sale and business.	3.0
	2024-11-07	Review/prepare cash flow forecast templates, review of former financial statements and information, prepare analysis; Review and sign banking forms, emails re same; Consider next steps and action items; Prepare for meeting with company representatives; Call with accountant; Discussions with J. Beauchamp; Emails to M. Ganser re request for information; Emails to T. Ganser re repair work and meeting; Review memo and email re CRA matters; Review of meeting notes; Emails re insurance payment.	3.0
	2024-11-08	Discussions with J. Beauchamp; Call with T. Ganser re update on operations, questions on invoices and other inquiries; Review/sign payables; Emails with T. Ganser re request for more information and review of same; Emails re urgent repair, review quote and call to supplier re same.	1.6
	2024-11-09	Request and submit expense for payment.	0.1
	2024-11-12	Review of financial information and draft summary re Lil Shaver and mulch business issues, email to K. Meyler re same; Prepare and send letter to Computershare re investments; Emails with Connect and team re bank account; Emails with company re cash and payables; Review of payroll and sign cheque req; Meeting with K. Meyler.	2.8
	2024-11-13	Email with M. Ganser re Lil Shaver and Amen invoices; Draft summary to K. Meyler re Lil Shaver and mulch business; Emails to accountant re follow up on cash flow; Emails re payroll cheques; Conference call with team re status update and discussion re sales process and related documents; Correspondence re OR filing fee and receipt of OSB number/fax of Receiver's notice.	2.4
	2024-11-14	Prepare detailed action item summary and tracker for file; Emails with team re tasks; Review correspondence from M. Ganser, review draft response and discussion with K. Meyler.	2.0

Time details

Name	Date	Description	Hours
	2024-11-14	Prepare detailed action item summary and tracker re file planning; Emails/discussions with team re various file items re banking, investments and payables; Review of requested payables and related invoices, and discussion with J. Beauchamp; Emails with Connect re cash and bank accounts; Review of available and projected cash flow; Email from M. Ganser re comments on receivership and Lil Shaver/Amen invoices, discussions with K. Meyler and review of further correspondence re same; Other emails with team re file matters.	2.5
	2024-11-15	Emails re OR number; Respond to queries from OSB; Email re potential purchaser list; Calls/emails re mulch business and Lil Shaver payments; Discussion re payables; Email/call with Connect re cash and cash transaction summary; Review of mulch business analysis and review of financial statements, prepare additional analysis and provide comments.	1.7
	2024-11-16	Emails with Connect; Review mulch business analysis; Email re potential purchaser list; Email re OR number and filing fee.	0.3
	2024-11-17	Email re banking.	0.1
	2024-11-18	Email re NAICs code and review of same; Consider and draft email re weekly reporting from company; Review additional information request list and prepare summary; Email re asset sale; Emails with Connect re bank account, wire and bank statements; Review/email re wire request form; Voicemail from Connect; Review email from M. Haldane; Review of payables; Review of cash flow; Email to G Team invoice; Email with M. Murray.	3.8
	2024-11-19	Meeting and discussion with K. Meyler; Prepare summary cash flow with information available; Email re wire form; Emails re WCB; Consider potential next steps and taking possession; Conference call with counsel; Other discussions with team re various; Review of Cert from OSB and email re estate numbers; Correspondence re sales process documents; Call with BDC counsel; Further email to K. Meyler re comments on various issues; Further emails with K. Meyler re payable and approved expenses and deliveries.	2.4
	2024-11-20	Review and comment on payables and deliveries; Review/comment on draft email to M. Ganser; Discussion with K. Meyler; Review further correspondence to M. Ganser; Emails with M. Murray and Connect re return of deposit from customer; Follow up with Connect re wire transfer; Discussion with L. Fritsche re CRA and Connect; Further emails with K. Meyler.	1.4
	2024-11-21	Emails re wire of funds; Emails with company re payables and postal strike, call re same; Emails with Haldane; Emails with K. Meyler re equipment; Emails/discussions re J. Beauchamp; Emails re utilities; Review of daily deposits; Emails re repair invoice, call and pay same; Email with J. Beauchamp re query on vehicle repair.	1.8
	2024-11-25	Emails re payables and brief review of same; Review/submit repair invoice for payment; Email from M. Ganser; Emails with K. Meyler re mulch business and Haldane meeting; Email with Haldane counsel re meeting; Email re inquiry from T. Ganser re CRA garnishment payments.	0.8
	2024-11-26	Emails with Connect; Emails and discussion re Westview Co-op payments.	0.4
	2024-11-27	Review of correspondence from C&P, provide commentary; Review/prepare consolidated R&D and discussions re reconciliation of AR vs. new sales; Discussions/calls/emails with team re various; Review of AR reconciliation; Emails/discussions re equipment.	5.0
	2024-11-28	Review/comment on draft comments to C&P; Emails with K. Meyler; Attend conference call with Haldane and respective counsel; Review of outstanding information requests and additional information, internal emails and email to company re same.	2.2
	2024-11-29	Call/discussion with K. Meyler; Review of banking transactions and general ledger re post receivership transactions; Review email with company; Emails re AireNet payment; Email with Connect re bank account; Conference call with counsel.	1.2
	2024-12-02	Emails with company; Email re payables; Confirm budget amounts with K. Meyler re shavings; Emails with Connect re wire and funding transfer; Review/sign wire request; Review/sign payment of shavings invoices.	0.9
	2024-12-03	Emails re shaving invoice payment; Emails with company re records and payables; Emails/discussion with J. Beauchamp re payables; Call with Connect re bank account set up; Set up additional user in bank account, emails re bank account set up in ascend; Emails with T. Ganser re repairs and truck, calls to service provider re payment.	1.6
	2024-12-04	Review of payables and sign cheque req; Emails with company re queries on payments; Emails with J. Beauchamp; Emails with M. Ganser; Call and pay repair invoice and email re same; Email with Connect and insurance re insurance payment; Review cash position; Emails re review of asset listing.	2.2
	2024-12-05	Emails and review of equipment listing; Emails with insurance and review of insurance documents; Discussion re payables; Emails with Connect re bank account set up; Review of invoices submitted for payment; Discussions re delivery of issued cheques and payables.	1.3
	2024-12-06	Emails re asset listing; Emails re investment; Email re interested party.	0.5
	2024-12-09	Review/emails re asset listing; Emails with company re repairs.	0.5

Time details

Name	Date	Description	Hours
	2024-12-10	Various internal emails; Review/edits to proposed equipment listing and emails re same; Various emails with company re payables; Review of payables and invoices, inquires re same; Emails re CRA audit; Other emails and discussions re file; Call with Sage and pay outstanding invoice; Email to Sage re receivership.	2.0
	2024-12-11	Emails/review of payables; Email questions on payables; Emails with M. Ganser re meeting; Emails re operations, shaving invoices, records, payables over holidays, and other matters; Review/sign wire.	1.2
	2024-12-12	Review truck repair and send inquiries on same; Emails re new bank account set up and bank reconciliation; Email to Connect re transfer of funds; Review repair invoices; Emails with company re payables and timing of same; Emails and review/consider tire repairs on forklift; Review other emails with company.	0.7
	2024-12-13	Email from J. Beauchamp re revised payables; Review comments from company re tire repair and consider same; Review emails with company, Connect and internal re transfer of funds; Review email re follow up on investments.	0.3
	2024-12-14	Review of payables and supporting invoices; Email to K. Meyler re comments on payables.	0.5
	2024-12-17	Emails re repairs; Review/approval various weekly payables; Calls with J. Beauchamp and emails re payables; Review of bank statement and prepare cash flow.	1.2
	2024-12-18	Update various banking information; Emails with team and company re banking and payables; Review email from C&P; Emails re financial reporting; Review/consider repairs; Review/sign cheque reqs for payments; Emails/discussions with team; Emails re GST returns and implications of same.	1.4
	2024-12-19	Emails re GST filing and audit, review/edit comment from team and draft response; Emails re payables; Emails re banking matters; Emails re truck repair.	0.7
	2024-12-20	Emails/discussions re payables, truck repair and other file matters; Emails re sales process; Review/finalize comments re GST return, emails re same.	0.5
	2024-12-23	Review various emails from company.	0.2
	2024-12-30	Emails with company and J. Beauchamp re refund to customer; Email to bank; Email re payables; Email re bank reconciliation.	0.3
	2025-01-02	Prepare action item summary; Review of invoices and review/respond to emails with company; Review/approve payables; Emails/review of CAFT agreement and emails re same; Update checklist; Prepare various inventory checklists and email re same.	2.4
	2025-01-03	Review/approve various payables; Emails re Amen invoices and cheque issuance; Emails with company re repairs; Meeting with L. Fritsche re GST filing and review of asset listing; Review third party property claim and emails re same; Review of Haldane email and save file; Draft and send correspondence to JPH re equipment, call and emails re same.	2.5
	2025-01-05	Email and invoice submission and payment re repair.	0.2
	2025-01-06	Review of payables and emails re same; Review Red Door pre receivership invoice; Emails re mulch invoices and additional vehicle reimbursement invoice; Emails re records; Start R&D and request related reports; Internal meeting/discussion; Discuss sales process; Emails to M. Ganser re shavings payment and meeting; Prepare list of talking points with Ganser; Review/sign CAFT agreement, consider and meeting with L. Fritsche re same; Review/email re truck repair request.	2.7
	2025-01-07	Emails re payables, operations, repairs, GST audit, records, and various other matters; Review/submit expense for payment; Meeting with company re payables, records, GST audit; Discussions with L. Fritsche; Coordinate meeting with M. Ganser; Review of records listing; Review, edit and comment on sales package documents, email to K. Meyler.	3.3
	2025-01-08	Review/edit/update tender sales package; Prepare list of data room information; Emails to K. Meyler; Prepare list of various discussion point with M. Ganser; Emails with M. Ganser; Meeting with M. Ganser; Emails with L. Fritsche re data room; Emails with company; Prepare summary outstanding list/email to K. Meyler for M. Ganser following call; Review E360 payment, review customer credit email; Meeting re CAFT; Review of payable summary; Review comments on property claim, follow up email to M. Ganser re additional information; Review third party property tracker and emails re same; Review of additional items with JPH and internal emails and emails with JPH; Emails with company re payables (E360); Email from JPH and review serial numbers.	3.7
	2025-01-09	Various emails with company re payables (E360 and property taxes); Discussion re property claim; Discussion re payables processing and other file matters; Review Olympia Trust correspondence re investment; Various discussions/calls with L. Fritsche; Email equipment list to M. Ganser.	1.2
	2025-01-10	Review CAFT and approve payment; Email to JPH; Review of GST return and emails re same; Pull info from ascend and prepare consolidated R&D; Discussions with L. Fritsche re payables, monthly reporting and R&D.	1.0
	2025-01-13	Emails/discussions re CAFT; Email re meeting; Prepare action item list; Email re invoice for payment; Review CAFT email and form; Review order emails from T. Ganser and emails same; Review and comment on monthly reporting summary; Emails re payables and JPH equipment.	1.2

Time details

Name	Date	Description	Hours
	2025-01-14	Emails re payables; Discussions with team re payables, R&D, sales process, etc.; Review company financial reports; Review/prepare consolidated R&D re company and receivership accounts; Email to K. Meyler re comments on R&D and cash position.	1.8
	2025-01-15	Amend consolidated R&D and email re same; Review email re payables from company, review of same and internal emails; Review/comment on correspondence with M. Ganser; Emails with L. Fritsche and K. Meyler.	1.1
	2025-01-16	Emails from T. Ganser re invoices, review of invoices, internal emails re bag invoice and other.	0.3
	2025-01-18	Prepare/finalize Interim Receiver Report.	0.3
	2025-01-20	Emails re payables and interim receiver report; Review emails from M. Ganser; Discussion with K. Meyler; Review of former emails/notes re meetings and documentation; Internal discussions; Review of payables and cash flow; Email with company re equipment listing and upload to portal.	1.3
	2025-01-21	Review/approve payables, meeting with L. Fritsche re payables; review of company comments on employee/contractor banked time/overtime and card locks; Additional internal emails re payables; Meet with team re various file matters, review of financials and outstanding items, payables; Consider and summarize outstanding items to K. Meyler; review of company's equipment listing, summarize comments to team; Further discussions/meeting with L. Fritsche re payables, GST and 187 accounting.	2.6
	2025-01-22	Review/update R&D; Review of mulch receivables vs. sales and AR ledgers; Email re AR collections; Email re comments to K. Meyler on revised R&D and mulch; Review of weekly payable and summarize queries for company; Emails with K. Meyler re input on various invoices for payroll and other expenses; Review of historical expenses; Emails with company re Manulife, emails with L. Fritsche re same; Email re Enviro360 invoice.	2.8
	2025-01-23	Discussions with K. Meyler; Email re bale inventory; Review of payables and cash position; Draft email to Connect; Discussions with L. Fritsche; Emails re Manulife payment; Email re follow up on various matters.	0.6
	2025-01-24	Emails re Manulife benefits; Review/discussion re queries on invoices for payment; Emails re issuance of various payables; Review of comments on equipment listing and emails re Western Star; Review information and bill of sale re equipment ownership; Review emails with Haldane counsel and BDC's counsel; Request various transfers of funds from Connect, review/sign wire form; Emails re cheque signing at Connect.	1.4
	2025-01-27	Review GST email and queries from company; email to T. Ganser re Central Equipment invoice; Internal discussions; Review of GST email and provide input; Review/sign payment; Emails re Manulife.	0.8
	2025-01-28	Various emails/discussions re payables and GST; Review GST workbook and provide comments on correspondence with company; Approve Manulife payment in Connect.	0.8
	2025-01-29	Review emails with company re payment requests and GST return; Review/approve CRA payment in Connect; calls/emails with team; Email re agenda for meeting; Emails to Connect re transfer of funds and closure of inactive accounts; Email to Olympia Trust; Review various bills of sales; Draft agenda for team meeting; Meet with team re discussion on various action items; Further review and amend equipment listing; Draft supplier correspondence; Email re data room.	2.7
	2025-01-30	Draft correspondence; Discussion re equipment listing; Emails re data room.	0.9
	2025-01-31	Review/edit various correspondence; Email to M. Ganser; Internal emails; Emails re data room.	1.2
	2025-02-03	Emails re data room; Review emails with BDC; Review materials from BDC; Review/approve payroll, sign cheque request, emails re same; Emails with company; Email re Anderson Tire.	1.3
	2025-02-04	Review/approve various payroll; Issue payments in CAFT; Review other payables; Various calls/discussions with L. Fritsche.	1.5
	2025-02-05	Emails with auctioneer re Provost equipment; Review/emails re expenses; Emails to M. Murray departure and alternative solutions; Call with T. Ganser; Email to Sage; Review of analysis re Lil Shaver deliveries; Review of monthly income statement; Emails with Connect; Emails re insurance payment; Emails re supplier letter.	2.2
	2025-02-06	Emails with Connect; Emails re payables; Meeting with team re accounting procedures and shavings invoices; Other internal discussions; Approve expenses in CAFT; Review/analyze shaving expenses to revenue, prepare cheque req and email re same.	1.6
	2025-02-07	Emails re shavings payments, review/sign cheque req; Emails re site visit in Provost; Email to M. Ganser; Emails re issuance of cheques.	0.7
	2025-02-10	Meeting/discussion with team; Prepare action item list; Call with K. Meyler; Call with M. Ganser; Coordinate trip to Provost; Email re data room; Review CA for data room, email with L. Fritsche.	1.5
	2025-02-11	Review email from M. Ganser, email to K. Meyler re same; Review emails re John's Welding; Email re data room; Email to Connect re banking; Emails with L. Fritsche; Review/sign cheque for shavings	0.8
	2025-02-12	Travel to Provost to view equipment.	4.0

Time details

Name	Date	Description	Hours
	2025-02-13	Attendance on site to take photos of equipment; Calls/emails with M. Ganser and M. Murray; Voicemail/emails re JPH listing and Krone Baler; Email/voicemail with Connect; Calls/discussions with M. Murray; Calls with L. Fritsche; Updates to K. Meyler; Emails re repairs.	2.6
	2025-02-13	Travel home from Provost.	4.0
	2025-02-14	Review/update response; Review email re data room, provide response; Emails with Connect and M. Murray; Discussion with S. Singh re farm equipment pictures; Review comments from counsel.; Emails re payables.	1.1
	2025-02-18	Call with GD auctions; Emails re desktop appraisal; Emails re payables; Review of pictures and farm asset listing, emails re same; Review/prepare consolidated R&D; Email with L. Fritsche; Email with Connect; Coordinate portal access; Review/approve payroll; Approve/issue payments in CAFT/Connect; Review/finalize correspondence to M. Ganser; Discussion with L. Fritsche; Review of Strathcona Ventures payment and mulch.	2.8
	2025-02-19	Emails re payables; Review/sort GL re cash collections, email to M. Murray re same; Emails re payables; Review of shavings invoices, emails/discussions re same; Review/edit email to M. Ganser re shavings invoices; Emails re R&D.	1.4
	2025-02-20	Review of payables and emails re same; Emails with T. Ganser re payables; Review/update R&D and email re same; Review of M. Murray workbook re collections, provide comments on same; Email re coding/payables; Review/sign additional payments, approve payments in CAFT; Review of cash position; Discussion/emails with Connect re transfer of funds; Review of revised collection analysis from M. Murray; Review email from Haldane counsel.	2.3
	2025-02-21	Review emails; Review of draft letter re sales process; Discussion re payables and other file matters.	0.5
	2025-02-23	Review email with counsel; Prepare weekly action items.	0.2
	2025-02-24	Review various emails re payables; Review detailed response from M. Ganser, consider and discuss re same.	0.5
	2025-02-25	Further consider correspondence from M. Ganser, emails re comments on same; Review of Lil Shaver invoices; review/approve cheque req, approve payments in CAFT; Meeting with L. Fritsche; Review/comment on correspondence re sales process; Review/update marketing teaser and tender package.	2.3
	2025-02-26	Review/emails re sales process documents; Review/edits to sales process documents, internal emails and email to counsel re same.	1.7
	2025-03-04	Review various emails; Review/approve cheque request and payroll in CAFT; Internal discussions.	0.5
	2025-03-05	Review and approve various payables; Prepare various bill payments; Review of correspondence from Haldane counsel.	1.2
	2025-03-06	Emails re transfer of funds; Review/approve various payables; Discussions with L. Fritsche; Review supplier correspondence; Review/provide input on emails with creditors; Emails re follow up on mulch purchases; Emails re order of bags, discussions re same; Review email from counsel.	1.6
	2025-03-07	Emails re bag orders; Review of mulch and emails re same; Review/prepare response to M. Ganser re equipment; Review/prepare response to queries from Haldane counsel; Various internal discussions/emails.	3.5
	2025-03-10	Review emails re payables and other matters; Internal discussions re action items; Emails/discussions re mulch purchases and other vendor matters.	0.7
	2025-03-11	Review emails; Discussions with L. Fritsche; Review of bag orders, emails re same; Discussions with team; Email re ROE for employee.	0.9
	2025-03-12	Emails/calls/discussions re Hood Packaging order and prior approval requirements.	0.7
	2025-03-13	Emails/discussions re responses to Ganser and Haldane; Review bills of sales and input re equipment; Meeting with K. Meyler; Review/prepare memo re mulch business.	2.4
	2025-03-14	Email to Ganser; Review/prepare summary re response from Ganser on shavings payment; Review of BOLs; Various internal discussions; Review/emails re returned customer payment.	1.4
	2025-03-15	Email re bank reconciliation.	0.1
	2025-03-17	Review/respond to emails; Review/approve payroll and other payments; Emails with L. Fritsche.	0.9
	2025-03-18	Review creditor correspondence, review of AR and email re same; Review emails from M. Ganser, review potential John's Welding claim and call to former lawyer; Discussion/meeting with L. Fritsche re Strathcona Ventures related invoices; Review/approve employee payroll in CAFT; Discussions with L. Fritsche.	1.2
	2025-03-19	Review/approve payables, emails re same; Review/approve CAFT; Review emails from suppliers; Emails re outstanding items.	0.8
	2025-03-20	Call with supplier; Discussion with L. Fritsche; Review emails.	0.7
	2025-03-21	Emails with L. Fritsche; Review emails with company.	0.3
	2025-03-24	Email with L. Fritsche; Review of insurance document re mulch business; Discussion with L. Fritsche, review other emails.	0.6
	2025-03-25	Review emails; Email with L. Fritsche.	0.3
	2025-03-26	Internal discussion; Review emails; Review of various invoices and quotes, re telehandler, truck and office rental; Call with L. Fritsche.	0.8

Time details

Name	Date	Description	Hours
	2025-03-27	Review of mulch business and invoice for mulch; Draft emails to T. Ganser and M. Ganser re mulch business; Review of insurance policy re mulch assets, email to insurer re same; Discussion with L. Fritsche; Email re John's Welding litigation; Review detailed email from insurance re break out of mulch equipment/business.	1.2
	2025-03-28	Call with T. Ganser re questions on truck, mulch and telehandler invoices; Review/approve payables; Emails re Lorraine Landscape AR.	0.8
	2025-03-29	Email with lawyer re AR.	0.1
	2025-03-31	Internal emails/discussions re payables; Review emails with company; Discussion re Court approval of sales process; Call/discussions with L. Fritsche re payables, litigation, OSB fees, report and other; Call with lawyer re John's Welding; Review of payroll/payables, emails with L. Fritsche.	1.2
	2025-04-01	Review emails re payables; Prepare bill payments, email to L. Fritsche re same; Review/approve various payables, email re second signature.	0.6
	2025-04-02	Emails re AR, BDC debt, payables, appraisals; Review/approve various payables; Discussions with L. Fritsche; Emails re property claims; Review other emails re bank transfers.	0.8
	2025-04-03	Emails/discussions with L. Fritsche; Review emails with company; Review requirement to pay and consider implications, discussion with L. Fritsche re same.	0.5
	2025-04-04	Email with interested party; Review/approve CAFT payments, email with Ganser re same; Emails with T. Ganser re Westview, review/approve bill payment; Email with interested party.	0.7
	2025-04-07	Emails re payables.	0.2
	2025-04-08	Review emails; discussion with L. Fritsche; Provide input on property claim, review summary review of same; Email to Connect re approval of insurance auto payment.	0.5
	2025-04-09	Review email re AR summary and review from L. Fritsche; Review emails.	0.4
	2025-04-10	Review emails.	0.2
	2025-04-14	Review/approve payroll and payables, emails/discussions re same; Review emails with company.	0.6
	2025-04-15	Emails; Internal discussions re payables, mulch and sales process.	0.3
	2025-04-16	Review/approve payables; Discussions/emails re shavings deliveries and missing deliveries; Review email from Haldane counsel, Receiver counsel re same.	1.0
	2025-04-17	Voicemail from/to T. Ganser; Discussions with L. Fritsche; Emails with company; Prepare bill payment; Email with counsel re court dates.	0.5
	2025-04-21	Review/respond to various emails re payables, shavings deliveries, mulch invoices; voicemail and email re wire request; Meetings with team; Prepare summary points for discussions with T. Ganser and M. Ganser; Various emails/review wire request from Connect; Review emails with counsel.	2.0
	2025-04-22	Discussions/meeting with L. Fritsche re R&D and various; Call with T. Ganser re various; Review of Strathcona Ventures; Review of insurance email; Other discussions with L. Fritsche re R&D.	1.4
	2025-04-23	Review emails re payables; Further review and prepare analysis re Strathcona Ventures, email to L. Fritsche; Meeting with L. Fritsche re Strathcona Ventures and R&D; Review/summarize Strathcona Ventures; Review of R&D.	2.8
	2025-04-24	Emails/calls re Lorraine Landscape; Review of AR letters and email to L. Fritsche re same; Emails re shavings payments and CAFT preparation re same.	0.5
	2025-04-25	Emails with counsel re Court application; Email with M. Ganser; Discussions with L. Fritsche; Review/approve payables, prepare GST bill payment; Review email re Mulch purchases by company.	0.5
	2025-04-28	Review correspondence with company; Approve CAFT; Review/comment on asset listing.	0.7
	2025-04-29	Review/comment on various emails re mulch inventory, employee wages; Discussions with L. Fritsche; Review Lil Shaver and Strathcona Venture invoices, prepare related analysis; Email to K. Meyler; Review/comment on Haldane correspondence; Review/comment on employee/contractor pay and split to mulch business; Discussions with L. Fritsche; Review and approve payroll.	2.0
	2025-04-30	Review and prepare analysis to Strathcona diversion of sales, discussions/emails with L. Fritsche and K. Meyler; Prepare draft correspondence; Voicemail to and call with T. Ganser; Review correspondence re employee/contractor pay re split out of business; Emails re payables; Review email from Ganser re mulch purchases; Review/approve payables, prepare bill payment, email with team re same.	3.8
	2025-05-01	Draft correspondence to M. Ganser/Amen re Lil Shaver and Strathcona billing matters; Emails with K. Meyler; Review former emails/summaries to add to correspondence; Review of April reporting and email re same; Emails with Connect re transfer of funds in bank accounts; Review of garnishment to pay and implications on payables in receivership.	2.8
	2025-05-02	Review/prepare CAFTS; Review emails and internal discussion.	0.3
	2025-05-05	Internal meetings/discussion re mulch, Strathcona, and other file matters; Review emails from company re various.	0.2
	2025-05-06	Meetings/discussions with team re mulch info request, Strathcona, sales process and other file matters; Email with M. Ganser re call on various matters.	0.8

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Time details

Name	Date	Description	Hours
	2025-05-07	Review emails with company; Prepare agenda for call with M. Ganser; Review mulch sales.	0.3
	2025-05-09	Review/respond to outline and speaking notes re call with Ganser; Review of property claims and provide comments; Email agenda to M. Ganser; Review JPH item and asset listing; Discussions with L. Fritsche; Review email re insurance adjustment.	1.3
	2025-05-12	Draft Court report; Emails with company; Discussion with L. Fritsche; Discussions re report and timeline for Court, site attendance; Meeting with K. Meyler re preparation for call with M. Ganser; Call with M. Ganser; Prepare meeting notes from call with Ganser; Review of shavings payments, draft email to Ganser re follow up on call.	4.4
	2025-05-13	Finalize summary to K. Meyler and draft response to M. Ganser re call; Emails/discussions with L. Fritsche; Review/approve payroll; Emails with M. Ganser; Review monthly financial reporting and emails re same; Consider mulch analysis.	1.5
	2025-05-14	Review/approve bill payments; Review of employee break out to mulch; Emails with Hood and T. Ganser re bag order; Review/analyze mulch delivery charges/Amen AR, email re same; Update Strathcona Ventures analysis re revised delivery charge; Review employee mulch amounts and split; Detailed email to K. Meyler re review/analysis of mulch deliveries; Discussions with L. Fritsche re site visit; Detailed review/reconciliation of financials for Court report; Draft Court report; Review/discussion re outstanding AR and collection letters.	3.5
	2025-05-15	Various calls/emails with L. Fritsche re site visit; Review of summary notes; Review/approve CAFT, review/emails re other payable; Consider payment of Amen given AR balance; Review of balance sheet reconciliation, email to M. Murray and call re same.	1.6
	2025-05-20	Review email with Haldane counsel; Emails with K. Meyler re 187 AB bank account; Email from T. Ganser re update on AR; Emails with M. Murray; Email re payment of Amen invoices, review/sign cheque req, approve CAFT; Emails with T. Ganser re repair on unit.	1.0
	2025-05-21	Review of 187 rent and ascend, respond to K. Meyler; Emails with M. Murray re financials and rent payments; Email re OR payment and ascend fee; Draft of report re sale approval etc.	1.8
	2025-05-22	Draft Court report in preparation of sale approval etc.; Review email from BDC counsel; Email/discussion with K. Meyler; Emails with M. Murray re additional analysis; Discussions with L. Demchuk; Coordinate issuance of AR demand letters; review of CRA GST letter; Review email from Haldane counsel.	6.0
	2025-05-23	Review/revise AR analysis and Amen payment schedule, emails with M. Murray and summary to K. Meyler.	0.5
	2025-05-27	Review/approve payroll, review/prepare bill payments, email with team and email to Connect re transfer of funds; Discussions with L. Fritsche; Call with K. Meyler; Review/make changes to Ganser correspondence and finalize/email re same; Emails re mulch analysis; Approve CAFT; Meeting with team and discussions with L. Fritsche re Mulch analysis; Emails with M. Murray re AR analysis; call with M. Murray; Prepare mulch analysis, further discussions with L. Fritsche re same.	3.4
	2025-05-28	Review/approve various payables; Prepare bill payments; Emails with M. Ganser; Emails with L. Fritsche; Approve CAFT payments; Emails re Hood order; Review of monthly financials; Email re insurance renewal.	0.9
	2025-05-29	Discussions with L. Fritsche; Emails from M. Ganser re payment of amounts; Review of requirements to pay, discussions re same.	0.4
	2025-05-30	Review of mulch summary and analysis, discussions/emails with L. Fritsche re same; Draft/send summary email to K. Meyler re analysis of mulch charges/receipts; Discussion with L. Fritsche re petty cash to T. Ganser for expenses.	1.0
	2025-06-02	Review email from BDC counsel; Review emails from T. Ganser; Review emails re insurance; Discussion with L. Fritsche.	0.3
	2025-06-03	Review of various insurance forms re renewal, email to L. Fritsche; Discussions with L. Fritsche.	0.5
	2025-06-05	Discussions with L. Fritsche re various; Review emails; Discussion with K. Meyler re sales process/property claims; Review emails re insurance.	0.4
	2025-06-06	Emails/discussions with L. Fritsche; Review of Strathcona deposit; Review emails from Haldane counsel.	0.5
	2025-06-08	Review email from M. Ganser re follow up on discussion points; Review email re property claim support; Review other emails re repair.	0.3
	2025-06-09	Review/respond to various emails with M. Murray, T. Ganser, and M. Ganser; Review of Lucky 13 charges and bills of sales, emails with L. Fritsche; Other internal discussions; Review/approve payables; Review of John's Welding litigation and email with former lawyer; Discussion with L. Fritsche.	1.6
	2025-06-10	Review/approve CAFT re payroll; Correspondence with L. Fritsche re insurance; Meet with L. Fritsche re review of insurance; Emails re payables; Discussion re telehandler repair.	0.9
	2025-06-11	Emails re employee paycheque; Call with L. Fritsche; Email to M. Murray; Review/approve payables.	0.5
	2025-06-12	Review correspondence re Ceilo investment.	0.1
	2025-06-16	Emails with K. Meyler re response to M. Ganser, litigation and Amen invoices; Discussions with L. Fritsche and K. Meyler; Review CAFT payables and reissue.	0.5

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2025-06-17	Email to M. Ganser; Emails re Amen payments; Review/approve CAFT payments.	0.2
	2025-06-18	Review/authorize increase in CAFT amounts, emails re same.	0.1
	2025-06-19	Review/approve CAFT, emails re same; Conference call with insurance re review of policy and inquire on terms; Discussions with L. Fritsche; Emails re inquiry on truck purchase and other repairs.	1.2
	2025-06-20	Review insurance email and email re same; Review Amen invoices submitted; Review email from lawyer re litigation.	0.3
	2025-06-23	Discussion re response to M. Ganser and report; Discussion re payroll; Prepare response to M. Ganser; Review property claim and L. Fritsche review of claim.	2.5
	2025-06-24	Review/draft correspondence to M. Ganser; Review/approve CAFT; Discussions/emails re payroll; Review/approve cheque req and issue bill payments, email re same; review AR information from M. Murray; Review of property claim and provide comments; Discussions with L. Fritsche; Review/provide summary re bale inventory.	4.7
	2025-06-25	Draft Court report; Call with auctioneer and email to team re bale inventory; Review comments from lawyer re John's Welding and email to Team re same.	6.9
	2025-06-26	Discussion with L. Fritsche; Review emails with company re invoices and repairs; Email with K. Meyler; Discussions with K. Meyler; Review/approve payments, email re second approval, prepare bill payment and emails to team.	1.0
	2025-06-27	Discussions with L. Fritsche re employee pay for stat holiday; Emails re CAFT payments.	0.3
TOTAL			255.3

Jerri Beauchamp

	2024-10-15	Discussion with K. Meyler and B. Scott re attending at site, draft letter to Connect First to freeze bank accounts, prepare forms to open Versabank accounts.	1.0
	2024-10-16	Travel to/from Sundre.	3.0
	2024-10-16	At site, meet with T. Ganser, tour premises and locations where mulch is stored, take pictures of site and equipment and vehicles on site, email to Versabank to open new bank accounts.	5.3
	2024-10-17	Emails with M. Murray confirming bank statements to be uploaded, review spreadsheet she provided with IS, BS, AP and AR for Mountain View and Kwik-Fab and request additional information, download pictures taken at site.	2.3
	2024-10-18	Compare request for materials to documents received on 182, review deposit information received from T. Ganser and compare to deposits to bank account, start asset listing and renaming photos.	4.1
	2024-10-21	Download pictures re non owned equipment and save to server.	0.8
	2024-10-22	Call with B. Scott and Connect First re ongoing banking arrangements and using CAFT for online payments, set up 182 and 187 in Ascend, link bank account for 182.	1.8
	2024-10-23	Prepare spreadsheet combining financial information for 182 and 187, draft 245/246 reports for both companies and email to B. Scott for review.	1.8
	2024-10-24	Find documents re Kenworth Picker serial number.	0.5
	2024-10-25	Look through application materials to find title for 187.	0.5
	2024-10-28	Draft letters to CRA and Enmax re closing old accounts and opening new ones for Receiver and email to B. Scott.	0.5
	2024-10-29	Review ap listing and invoices sent for payment, email to B. Scott with comments on same, prepare requisition for payment of payroll and vendor invoices, emails to Mountain View County and Manulife re automatic payments that will not clear, request payroll and contractor information from M. Murray to provide to WCB.	4.2
	2024-10-30	Finalize and fax notices to CRA re closing old GST accounts (182 and 187) and opening new accounts, emails with K. Meyler and B. Scott re Sept 30 GST return, enter payroll and other payments, get cheques signed, print and collate cheques to be picked up and mailed, email with Mountain View County re property tax payment, emails with M. Murray of Kwik-Fab re filing GST return, information for source deduction payment, prepare letter to CRA to accompany payment.	4.1
	2024-10-31	Review pre receivership payroll information and email to WCB.	0.4
	2024-11-01	Email to L. Fritsche with estimate for Receiver's payroll.	0.3
	2024-11-04	Prepare possession checklist, prepare spreadsheet with payroll estimate to Dec 31, email copies of cheques issued to M. Murray and files cheques and invoices in banking folder.	1.9
	2024-11-05	Review application materials re lease between 182 and 187, draft invoice from 187 to 182 for rent, download payable information from portal, review invoices and prepare requisition for payment approval and provide comments on company ap listing, draft property claim to provide re assets on site, prepare summary of funds in Connect account to Nov 1.	4.2
	2024-11-06	Download documents re equipment lists, supplier contracts, bills of sale, sage backup, etc., provide details of insurance payment due to be withdrawn Nov 7.	1.0
	2024-11-07	Calls with B. Scott and M. Murray re October income statement, ap details, related parties, etc. Memo re discussion.	2.1

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Time details

Name	Date	Description	Hours
	2024-11-08	Call with T. Ganser and B. Scott, prepare amended payment request for ap invoices, obtain approval, enter information into Ascend.	2.1
	2024-11-12	Email to M. Murray with copies of cheques issued Nov 8, download documents from portal, prepare requisition for payment of payroll to Nov 9.	1.9
	2024-11-13	Payroll cheques and call with L. Fritsche and B. Scott re selling assets.	1.1
	2024-11-14	Email to M. Murray with copy of payroll cheques, email to B. Scott with payment request for current payables with copy of company ap listing with comments.	2.1
	2024-11-15	Email to B. Scott with Versabank information for transfer from Connect First, email to K. Meyler and B. Scott with details of payments made by 182 on Prairie Mulch contract, review documents received and provide update to B. Scott and K. Meyler on bank statements we require and information for CRA payroll audit.	2.3
	2024-11-19	Download bank statements (2020 to 2023) from application documents and summarize missing statements still required, email with comments on other missing documents, email and call with Enmax re ongoing services and existing contract.	3.9
	2024-11-21	Emails with B. Scott and L. Fritsche re Enmax account and contract in place, review files to check on 2007 Ford F350 ownership, update Nov 18 ap listing to show due date of invoices and location of suppliers.	1.5
	2024-11-22	Work on asset listing - finish packaging and screening buildings.	2.5
	2024-11-25	Email to T. Ganser providing copies of cheques issued to CRA on his behalf, find info on Westview Co-op to resend 245, download information from M. Murray with payables, prepare cheques requisition for payment of invoices and email to B. Scott.	2.1
	2024-11-26	Call with K. Norish of Westview Co-op re Receivership and late delivery of 245 report, advise of payment being made and request account be reopened, email from Enmax re termination charge on contract, obtain approval for cheques to be printed and processing.	1.5
	2024-11-27	Update schedule re estimated cash flow and list known accounts payable, download documents from portal and forward to K. Meyler and B. Scott, send copy of Festo invoice to B. Scott, prepare a spreadsheet showing opening AR, new sales, collections, ending AR by customer, prepare schedule summarizing banking details post receivership.	3.6
	2024-11-28	Prepare schedule of mulch sales during Receivership showing invoices paid during the same period, file copies of cheques issued and send copies of cheques to M. Murray for her records, attend conference call with Haldane and respective counsel re Receiver's actions and progress in Receivership.	2.3
	2024-11-29	Call with AireNet to arrange for payment of outstanding and future invoice.	0.4
	2024-12-03	Prepare requisition for payment of A men invoices, review payable information sent from M. Murray, provide comments and requisition for other payables, call with B. Scott and ConnectFirst re access to our online account, email to L. Demchuk with account details.	3.2
	2024-12-04	Enter payable information into Ascend, review asset listing and other documentation and provide comments on location, ownership etc., calls to vendors re locations to courier cheques.	3.6
	2024-12-05	Accounts payable and cheques. Update asset listing for items listed on insurance policy and related values.	3.3
	2024-12-06	Sort asset listing into categories related to operations (Kwik Fab, Shaving, Rolling stock, other), remove duplicate items.	1.0
	2024-12-09	Call with K. Meyler and B. Scott re asset listing and changes to be made, review asset listing, indicate source documents for assets.	2.6
	2024-12-10	Download and review documentation for current payroll and payables, prepare requisition for payment and estimated cash flow position at December 10.	1.2
	2024-12-11	Amend requisition for payment of payroll, call with CRA re Requirement to Pay for MDR ending on Dec 3, amend payment to MDR to reflect amount withheld, emails with M. Murray re CRA GST audit and support that CRA is requesting, call with M. Murray re how to issue payroll due week of Christmas.	1.6
	2024-12-12	Email to M. Murray with copies of cheques issued Dec 4 and Dec 11, provide answers to her questions on some payments.	1.8
	2024-12-13	Email to M. Murray with advising funds from MVEP transferred to BDO Connect First account, update cheque requisition for additional funds to be paid.	0.8
	2024-12-16	Emails with M. Murray re new Connect First bank account, payroll and payables.	0.5
	2024-12-17	Review information provided for payroll, prepare summary of this payroll compared to previous 2 payrolls by hours for each employee, prepare requisition for payment of payroll and supplier invoices, emails with Enmax re options for Receiver billings, emails with M. Murray re obtaining November financials and preparing final pre receivership GST return.	1.6
	2024-12-18	Emails with Enmax re billing under Receiver's name, prepare requisition for payment of outstanding invoices, email to B. Scott and K. Meyler re final pre receivership GST return, emails re truck and obtaining appraisal of same, receive approval for payment of payable and payroll cheques, enter information in Ascend and request esignatures.	2.1

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2024-12-19	Print payroll and payables cheques, scan and file cheque copies, mail payables and deliver payroll cheques to M. Ganser.	1.0
	2024-12-23	Extract sales information for 2024, 2023 and 2022 from GL and sort by customer.	2.9
	2024-12-30	Download ap information from portal, call with Helcim regarding credit charge to our account, complete extracting sales information for 2021 and sort by customer.	2.8
	2025-01-02	Download and review documents sent for payment, prepare request for payments to be made, enter transactions in Ascend and request esignature of same, email to Enmax with copy of cheque issued Dec 19, email with A Grassl of Connect First re Helcim charge to be allowed to go through account, email to M. Murray with copies of cheques issued Dec 18.	2.6
	2025-01-06	Download and review payables and payroll, prepare requisition for payment and email to B. Scott for approval.	1.6
	2025-01-07	Call with Kal Tire to provide payment information for order, call with T. Ganser to confirm he received the order, cheques and payables.	1.1
	2025-01-08	Send copies of cheques issued to M. Murray, file scanned cheques and invoices paid, call re CAFT training, summarize sales to largest customers for 2020 and 2021.	1.9
	2025-01-13	Summarize sales by customers for 2021 and 2022.	1.0
	2025-01-14	Complete sales by customer for 2024, summarize top customer sales for years 2020 to 2024.	1.6
	2025-01-21	Review billings from Enmax and advise L. Fritsche and B. Scott re amount outstanding.	0.3
	2025-02-03	Email to L. Fritsche re cheque to Anderson Tire.	0.2
	2025-02-12	Respond to email from L. Fritsche re invoice from Strathcona Ventures.	0.3
	2025-02-27	Review documents in data room and provide comments on items to be removed.	1.4
	2025-04-25	Email to K. Meyler with listing of documents used to prepare asset listing, download copies of PM documents from portal.	0.7
	2025-04-28	Review all application materials to obtain copies of documents relating to assets of the company, email to K. Meyler re same.	2.2
TOTAL			112.0

Lorry Fritsche

	2024-10-30	Emails and correspondence from WCB re: payroll/claim.	0.2
	2024-11-01	Emails with WCB re accounts; emails with team re: WCB.	0.3
	2024-11-04	Emails with team re: payroll; email to WCB to set up new account.	0.3
	2024-11-06	Telephone conversation with WCB re: new account; email to team re: same; setup new account under WCB online.	0.4
	2024-11-07	Telephone conversation with CRA re: accounts; prepare note to file and email to team re: same.	0.7
	2024-11-13	Prepare and send correspondence to CRA re: online access; meeting with team re: sales process; review searches and affidavits.	1.3
	2024-11-14	Research potential purchasers re: assets; Telephone conversation with and emails with Computershare/Olympia Trust re: shares.	1.4
	2024-11-15	Retrieve and view WCB invoice; verify suppliers WCB coverage.	0.3
	2024-11-18	Meeting with valuations re: potential purchasers; prepare draft tender teaser.	1.0
	2024-11-19	Email to WCB re: pre-receivership account; Telephone conversation with CRA and team re: 2023/2024 payroll audit; prepare draft asset sale package.	2.2
	2024-11-20	Telephone conversation with CFCU re: CAFT; discussion and email with team re: same.	0.4
	2024-11-21	Emails with team and Enmax re: accounts.	0.2
	2024-12-04	Telephone conversation with CRA re: deemed trust audit; prepare and send 2nd request to CRA re: online access.	0.3
	2024-12-06	Update prospective purchaser listing.	0.1
	2024-12-10	Telephone conversation with CRA re: deemed trust audit; Telephone conversation with Computershare re: shares in third party; email to team re: same.	0.8
	2024-12-18	Telephone conversation with CRA re: audit documents; review pre-receivership GST return.	0.8
	2024-12-19	Emails with team and auctioneer re: estimate of truck value; review monthly reporting; emails with team re: pre receivership GST; Telephone conversation with CRA re: payroll audit.	1.6
	2024-12-20	Telephone conversation with CFCU re: CAFT payments.	0.1
	2025-01-02	Review pre-receivership GST return; emails with team re: same; email with team re: CAFT payments.	0.7
	2025-01-03	Team discussions re: non owned equipment.	0.2
	2025-01-06	Emails and discussion with team re: CAFT/payables/payroll; review assets listed for sale by third party.	0.8
	2025-01-07	Email to mover re: shipping books and records; meeting with company re: payables/GST; prepare payable schedule.	1.2
	2025-01-08	Review third party property claim; prepare listing of non-owned assets; conference call with CFCU re: CAFT; prepare and update payable tracking schedule; emails with team and company re: same; email to storage company re: books and records.	5.4

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2025-01-09	Email to Mountainview County re: property taxes; emails with team re: payables/property taxes; prepare CAFT payment for property taxes; review correspondence received from CRA re: carbon tax refund.	1.1
	2025-01-10	Email to Mountain View County re: property taxes; update payable schedule; discussion with team re: GST/monthly reporting; Telephone conversation with CRA re: GST; email to company re: payable tracking/CRA.	2.9
	2025-01-13	Review monthly financial information and update summary; email to company re: EFT's; Telephone conversation with supplier re: payment.	1.6
	2025-01-14	Review emails re: EFT payments; emails with company re: CRA/T4's.	0.4
	2025-01-15	Review emails re: CAFT payments.	0.1
	2025-01-16	Resubmit request to CRA for online access.	0.1
	2025-01-20	Discussion with team re: GST; prepare summary of professional fees; review payables, banking and forecast; update CAFT information; emails to employees re: CAFT; emails with company re: payables; email to WCB re: pre receivership account.	3.5
	2025-01-21	Finalize and enter payroll payment; discussion and emails with team re: invoices/inventory; emails with company re: payroll/books and records; email to Enmax re: invoices.	4.0
	2025-01-22	Email to company re: WCB; email to team re: Manulife payments;; email to supplier re: payment.	0.3
	2025-01-23	Finalize and post payables; email to Manulife re: account; update estimated cash flows.	2.8
	2025-01-24	Telephone conversation with Manulife re: payments/claims; finalize and post payables; emails to company re: Manulife/payables/CRA; prepare correspondence to CRA re: remittances; review correspondence received from CRA re: GST; review correspondence received from WCB re: pre-receivership account.	2.1
	2025-01-27	Finalize and send out payables; review emails re: payables; Telephone conversation with Manulife/Sunlife re: benefits payment; co-ordinate delivery of books and records.	2.2
	2025-01-28	Telephone conversation with and email with Manulife re: payment; prepare payables; discussion with team re: payables/GST; email to company re: CRA/invoices; review payroll remittances; verify CAFT payment for property taxes; prepare and post payment for Manulife; review and complete quarterly return; review and file WCB annual return.	5.0
	2025-01-29	Telephone conversation with and emails with company re: GST/WCB; download payable invoices; finalize and submit quarterly GST; co-ordinate payment of GST; team meeting re: payables/sales of assets.	1.7
	2025-01-31	Prepare draft procedure for reporting/payables; update and post payables/transfers.	1.5
	2025-02-03	Prepare and post payables; verify payment to customer; emails with company re: invoices/payables.	3.5
	2025-02-04	Finalize and post payroll; prepare and post payables; discussion with team re: same; emails with company re: same; prepare analysis of payables.	6.6
	2025-02-05	Prepare summary of invoices; discussion with team re: resignation of staff member. prepare payables for payment; emails and discussions with team re: same; emails to suppliers re: receivership.	3.2
	2025-02-06	Finalize and post payables; discussion with team re: accountant; Telephone conversation with employee re: resignation; email to suppliers re: payments; update potential purchaser listing.	4.1
	2025-02-07	Finalize and send out payables; update payable tracking; update summary of supplier invoices; emails with company re: gas cards/vehicles; update creditor list.	1.7
	2025-02-10	Update payables; discussion with team re: sales process/accounting; gain access to data room; upload accounting information to portal.	1.0
	2025-02-11	Setup file and upload litigation information; emails from team re: same; review correspondence received from CRA re: GST/deemed trust claim.	0.3
	2025-02-12	Meeting with team re; data room; upload company information into data room; email with copy re: invoices.	2.6
	2025-02-13	Upload documentation to data room; Telephone conversation with CFCU re: bank account; discussion and emails with team re: data room/payables; email from company re: repairs; Telephone conversation with accountant re: payroll/payables.	2.6
	2025-02-14	Emails with company re: payables; emails with CFCU re: bank printout; review correspondence received from WCB re: payments.	0.8
	2025-02-18	Review payroll and payables for payment; review access to global portal; email to supplier re payments; emails with company re: payroll/payables.	3.6
	2025-02-19	Upload financial information to the server; emails with company re: payables; discussion with team re: payables; review payables; post biweekly payroll; emails to CFCU re: transaction reports.	3.6
	2025-02-20	Telephone conversation with and email with supplier re: payment; emails with team re: payables; post payables and transfers.	1.8
	2025-02-21	Review correspondence received from CRA re: payroll; emails with company re: payables; prepare draft correspondence to shareholders re: sales process; finalize payables; email to Enmax re: payment.	2.7

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2025-02-24	Review payables; emails to company re: same; emails to Enmax re: payment; discussion with team re: invoices; email to supplier re: invoice/payment; upload sales invoices, cheques and tracking to portal.	2.1
	2025-02-25	Finalize CAFT payments; discussions with team and company re: payables.; review outstanding accounts receivable; prepare draft correspondence to customers re: same; update tender package information; prepare draft newspaper advertisement for sale of assets.	4.6
	2025-02-27	Uploading documents to data room and testing.	1.4
	2025-03-03	Email to CFCU re: transaction history; emails with company re: payroll/invoices; emails to team re: invoices/payables.	0.3
	2025-03-04	Review and process payroll; discussion and emails with team/company re: payables; review final payables; review emails from legal and shareholders re: assets.	2.6
	2025-03-05	Download invoices and monthly reporting from portal; finalize payables; Telephone conversation with and email to CFCU re: banking; emails with company re: payables/banking; review asset information.	3.4
	2025-03-06	Finalize CAFT payments; emails to suppliers re: pre-approval; Telephone conversation with and emails with company re: payments/payables; emails with CFCU re: transfer of funds; forward monthly bank statement to banking; prepare draft response to shareholder legal counsel; discussions with team re: payables/suppliers/sale.	4.1
	2025-03-07	Prepare draft response to shareholder's legal counsel; Telephone conversation with supplier re: purchases/receivership.	1.7
	2025-03-10	Review updated payable tracking; emails with company re: payables/accounting program.; emails with suppliers re: pre-approval.	2.2
	2025-03-11	Discussion and emails with company and team re: payables/invoices; review correspondence received from CRA re: GST; prepare and send correspondence to CRA re: GST; verify access to company SAGE accounting.	1.3
	2025-03-12	Retrieve and review monthly reporting documents; Telephone conversation with and emails with suppliers re: receivership; Telephone conversation with and email with company re: accounting matters; emails with Sterling re: data room; discussions with team re: payables.	3.5
	2025-03-13	Telephone conversation with CRA re: GST account; review inventory pictures; update data room information; emails with suppliers re: orders; discussion with team re: same.	0.6
	2025-03-14	Email from supplier re: invoices; email to company/team re: invoices/BOL's. emails and discussion with team re: invoices/backup; emails with team/bank re: accounts/deposits.	1.4
	2025-03-17	Email to company re: supplier subscription/payables/ROE information; retrieve monthly bank statement; review biweekly payroll; review sales orders and supply usage.	2.9
	2025-03-18	Email to supplier re: pre-approval; post payroll; review invoices for payment; Telephone conversation with and emails with company re: A/R/payables/ROE's; review supplier invoice/credits.	3.0
	2025-03-19	Emails with company re: payables; finalize payables; review gas card usage; review sales invoices; email to supplier re: receivership.	1.2
	2025-03-20	Emails with company re: payables; discussion with team re: supplier; Telephone conversation with third party re: receivership.	0.7
	2025-03-21	Emails with company/team re: payables/banking; emails with CFCU re: transaction history/wire information; arrange for payment of vehicle registrations; arrange to close Versabank account/transfer funds.	0.9
	2025-03-24	Emails with company re: invoices/reports; email from supplier re: invoices; discussion with team re: same; review monthly financial information; email to CFCU re stop payment.	1.6
	2025-03-25	Review correspondence received from CRA re: GST; review correspondence received from WCB; emails with company re; outstanding cheques.	0.2
	2025-03-26	Review invoices from suppliers; discussion with team re: same; emails with company re: invoices; review equipment and truck rental pricing.	1.0
	2025-03-28	Emails with company re: payables; arrange for payment of monthly property taxes; email to supplier re: pre-approval; Telephone conversation with company re: operations/suppliers.	1.2
	2025-03-31	Emails with company re: payables/accounting; post payments to Ascend; email to supplier re: account; Telephone conversation with company legal counsel re: John's Welding litigation; review and process payroll.	1.9
	2025-04-01	Emails with company re: payables; discussions with team re: same; review final payables.	2.0
	2025-04-02	Emails from company re; banking/payables; emails with team re: same; post transfer/payables; email to supplier re: account.	0.6
	2025-04-03	Telephone conversation with CRA re: requirement to pay; arrange for payment of invoices; email to director re: property claims.	1.1
	2025-04-07	Emails with company re: invoices/suppliers; email with CFCU re: bank activity; email to supplier re: account.	0.6
	2025-04-08	Review property claims; email to team and director re: same; discussion with team re: property claim; respond to CRA requirement to pay.	2.1

1823741 Alberta Ltd. & 1872806 Alberta Ltd.

Time details

Name	Date	Description	Hours
	2025-04-09	Review monthly reporting information; prepare draft correspondence to customers re: outstanding invoices; email to team re: same; email to contractor re: CRA; emails with company re: accounting matters; discussion with team re: same; email to supplier re: purchases.	2.8
	2025-04-10	Email to supplier re: account; email to company re: supplier account.	0.2
	2025-04-14	Process biweekly payroll; emails with company re: payroll/payables; email to CFCU re: bank transactions; discussion with team re: invoices.	1.5
	2025-04-15	Discussion with team re: payables; finalize payables; emails to suppliers re: invoices.	2.6
	2025-04-16	Telephone conversation with and emails with company re: assets/GST/payables; emails and discussion with team re: invoices; Telephone conversation with contractor re: shaving deliveries.	2.3
	2025-04-17	Emails with company re: invoices/financials.	0.2
	2025-04-21	Emails with company/suppliers re: invoices/orders; discussion with team re: interim statement of receipts and disbursements/sales.	1.3
	2025-04-22	Email to supplier re: request for approval of supplies; prepare draft interim statement of receipts and disbursements; discussion with company re: sales/payables; update payables; emails with team re: AR cheque; emails with company re: accounting reports.	6.2
	2025-04-23	Discussion and emails with company re: accounting matters; update draft interim statement of receipts and disbursements; discussion with team re: same.	4.4
	2025-04-24	Discussion with team re: accounting matters; Telephone conversation with and emails with company re: accounting matters; review and update quarterly GST return; email to bank re: banking; update interim statement of receipts and disbursements.	3.1
	2025-04-25	Finalize and submit quarterly GST return; arrange for payment of GST and property taxes; Telephone conversation with and emails with company re: accounting matters.	2.1
	2025-04-28	Emails with company re: accounting matters; email to supplier re: invoice; review payroll and supplier invoices for payment.	1.3
	2025-04-29	Review draft correspondence to legal counsel re: sales process/assets; emails from company re: payroll/payables; discussion with team re: assets/payables; Telephone conversation with and emails with suppliers re: invoices; update GST schedule.	2.8
	2025-04-30	Emails to suppliers re: invoices; Telephone conversation with and email with company re: accounting matters; discussion with team re: sales/mulch; finalize payables and update cash flow.	4.3
	2025-05-01	Telephone conversation with CRA re: requirement to pay; emails with company re: payables; email from CFCU re: bank transfer; discussion with team re: payables.	1.0
	2025-05-02	Emails with company re: supplier invoices/banking; email with supplier re: invoices.	0.2
	2025-05-05	Discussion with team re: suppliers/invoices/requirement to pay; emails with company re: accounting matters; emails with supplier re: invoices.	0.9
	2025-05-06	Emails and discussion with team re: accounting matters; Telephone conversation with and emails with company re: payables/tracking; Telephone conversation with to CRA re: requirement to pay.	1.5
	2025-05-07	Retrieve monthly bank statements; emails from suppliers re: invoices.	0.2
	2025-05-09	Emails with company/suppliers : payables/purchasers; review monthly financial information.	0.5
	2025-05-12	Emails with company re: orders/payables/payroll; review and process payroll; prepare AR analysis information; review biweekly financial reports.	3.6
	2025-05-13	Prepare interim statement of receipts and disbursements; email to staff re: site visit.	3.0
	2025-05-14	Emails with company re: payroll/invoices; review allocations of payroll re: mulch business; Telephone conversation with and emails with team re: payables/site visit; discussion with team re: invoice analysis; discussion with team and review of A/R re: collections; prepare information for site visit; review and finalize payables for processing.	5.5
	2025-05-15	Travel to/from Sundre, Alberta.	3.1
	2025-05-15	Attendance on site to view premises, review shipping documents and discussions with employee re: operations; Telephone conversation with team re: payables; upload premise pics to server.	2.2
	2025-05-16	Upload site visits pictures; email to team re: site visit; email to company re: property claims/AR; email from CFCU re: bank history.	1.3
	2025-05-26	Emails from company/suppliers re: invoices/services; review biweekly payroll; review draft customer invoices; emails with team re: same; fax and Telephone conversation with CRA re: deemed trust claim.	5.2
	2025-05-27	Review payables; Telephone conversation with and emails with company re: accounting matters; discussion with team re: receivables/payables; prepare schedule for mulch invoices.	4.6
	2025-05-28	Finalize payables; update summary of mulch accounts receivable; emails with company re: invoices/payments.	2.4
	2025-05-29	Emails with company re: payables/insurance information; review correspondence received from CRA re: requirements to pay; update A/R analysis; discussion with team re; requirement to pay/AR.	2.5
	2025-05-30	Email to company re: insurance/expenses; update mulch AR analysis; emails and discussions with team; co-ordinate expense tracking; arrangement for payment of payables; Telephone conversation with CFCU re: CAFT payment processing.	3.0

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Time details

Name	Date	Description	Hours
	2025-06-02	Respond to correspondence received from CRA re: requirements to pay; email to contractor re: same; download CAFT confirmations; emails with company re: repairs.	1.8
	2025-06-04	Telephone conversation with from A/R customer; email to bank re: transaction activity; emails with company re: banking activity; Telephone conversation with and emails with insurance brokers re: insurance; review and update insurance policy schedules.	2.5
	2025-06-05	Emails with company re: suppliers/insurance; email to A/R customer re: collections; review monthly financial information.	1.1
	2025-06-06	Telephone conversation with and emails with company re: accounting matters; email with customer re: invoice; email to CFCU re: customer payment; emails with team re: invoices; review monthly financial reports and deposit information.	1.8
	2025-06-09	Emails with company re: payroll/invoices; discussions with team re: same; review and process biweekly payroll; review information for insurance policy renewal.; email to insurance company re: equipment.	3.8
	2025-06-10	Emails to company re: payables/invoices; review insurance policy information/asset list; discussion with team re: payables/insurance; review payables for payment; email to insurance company re: policy renewal.	5.3
	2025-06-11	Email and Telephone conversation with team re: payroll.	0.1
	2025-06-12	Emails with company re: accounting matters; review correspondence received from CRA re: GST; review correspondence received.	0.3
	2025-06-16	Discussion and emails with team re: CAFTS; email to company re: same; review payables for payment; update cash flow forecast; email to bank re: transaction history; email to employee re: payroll.	2.3
	2025-06-17	Telephone conversation with CFCU re: CAFT; arrangement for payment of invoices; emails with company re: accounting matters; email to CFCU re: CAFT agreement; review property claim backup.	2.7
	2025-06-19	Emails with CFCU re: CAFTS; emails with company re: accounting matters; Telephone conversation with insurance company re: new policy; emails with contractor re: assets.	1.1
	2025-06-20	Review and summarize property claims; Telephone conversation with and emails with company re: accounting matters.	1.1
	2025-06-23	Review biweekly payroll and payables; emails with company re: accounting matters; discussion with team re: payables.	3.6
	2025-06-24	Emails with company re: accounting matters; post payroll; review correspondence received re: A/R payment.	1.3
	2025-06-25	Emails to company re: accounting matters; email to contractor/employee re: property claim; review and finalize payables; email to supplier re: invoice.	1.8
	2025-06-26	Review and finalize payables; emails with company re: invoices/financials.	2.2
	2025-06-27	Email with CFCU re: banking activity; emails with company re: accounting matters.	0.3
TOTAL			247.2

Sahib Singh

	2025-02-12	Travel to Provost.	4.0
	2025-02-13	Attend site with B. Scott and upload photos and document site visit.	3.5
	2025-02-13	Travel from Provost to Calgary.	4.0
TOTAL			11.5

Kate Yaroslavtseva

	2024-11-19	Emails and telephone conversation with B. Scott and L. Fritsche re: sale of assets; completing market research for potential purchasers.	0.5
TOTAL			0.5

Laura Demchuk

	2024-10-22	Email from Versabank; correspondence with B. Scott.	0.1
	2024-10-28	Email to Versabank re incoming funds.	0.1
	2024-10-29	Correspondence with B. Scott re banking matters; record receipt in Ascend.	0.3
	2024-11-07	Corporate and PPR search; email.	0.2
	2024-11-12	Corporate search.	0.1
	2024-11-13	Correspondence with B. Scott, S. Roe, L. Fritsche; email to OSB re receiver's notice faxed.	0.5
	2024-11-14	Emails; PPR searches.	0.4
	2024-11-15	Correspondence with OSB; correspondence with B. Scott and L. Fritsche.	0.6
	2024-11-18	Emails re: banking matters.	0.1
	2024-11-19	Emails re banking matters and incoming wire payment; phone call re same; update information in Ascend.	0.7
	2024-11-20	Emails, banking matters.	0.2

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Time details

Name	Date	Description	Hours
	2024-11-27	Void cheque in Ascend; re-process payment; print cheque and scan support; courier payment.	0.3
	2024-12-03	Correspondence re incoming wire; emails, banking matters.	0.3
	2025-02-19	Process payables; correspondence with L. Fritsche.	1.2
	2025-02-20	Process payables; correspondence with L. Fritsche.	1.7
	2025-02-21	Process payables; correspondence with L. Fritsche; banking matters.	0.6
	2025-03-04	Download payable invoices and review documentation; update tracking sheets; draft payable requisition.	1.8
	2025-03-05	Phone call with L. Fritsche; record deposit in Ascend; record payables in Ascend.	0.6
	2025-03-06	Process payables; correspondence with L. Fritsche; post CAFTs in Ascend.	0.5
	2025-03-10	Print and mail cheques; scan support to file; update tracking sheet and upload documents to portal; correspondence with L. Fritsche.	1.2
	2025-03-17	Download invoices from portal for review and update tracking sheet.	1.2
	2025-03-18	Record payables in Ascend; prepare payment requisition form for review; update tracking sheet for review.	1.1
	2025-03-19	Process payables; print and mail cheques; scan support to file; correspondence with L. Fritsche.	0.6
	2025-03-20	Post CAFTs in Ascend; move and save support to file on server; update tracking sheet and upload to portal.	0.8
	2025-03-24	Banking matters.	0.1
	2025-04-01	Download invoices and review; update tracking sheet and payment requisition.	2.7
	2025-04-02	Draft payment requisition; banking matters; correspondence with L. Fritsche.	0.3
	2025-04-03	Record and process payables.	0.6
	2025-04-04	Print and mail cheques; scan support for file; record and post CAFTs to Ascend; update tracking sheet and upload to portal; save support to server.	1.0
	2025-04-07	Record CAFTs and direct payment to post in Ascend; save support to file.	0.4
	2025-04-08	Banking matters; draft and process wire payment request; post receipts and disbursements in Ascend.	0.5
	2025-04-09	Correspondence with L. Fritsche, L. Hubbard re payables.	0.2
	2025-04-15	Review invoices; update tracking sheet; prepare payable requisition; correspondence with L. Fritsche.	2.3
	2025-04-17	Correspondence with Versabank re account closure request; record and post CAFTs in Ascend; record payables in Ascend for processing.	1.7
	2025-04-21	Emails re: banking matters.	0.1
	2025-04-23	Process payables; print and mail cheques; scan support to file; update tracking sheet and move invoices on server.	1.4
	2025-04-24	Banking matters; record and process payable; update tracking sheet; correspondence with L. Fritsche.	0.7
	2025-04-25	Print and mail cheque; scan support to file.	0.1
	2025-04-29	Download invoices from client portal; review invoices and update tracking sheet, payable requisition form; discussion with L. Fritsche.	2.6
	2025-05-01	Record and process payables in Ascend; print and mail cheques; scan support to file; update tracking sheet.	1.0
	2025-05-06	Correspondence with L. Fritsche re payables.	0.2
	2025-05-13	Download invoices from client portal and save to server; update tracking sheet and payable request form; review invoices; discussion with L. Fritsche.	2.3
	2025-05-14	Update tracking sheet and payable request form; review invoices; discussion with L. Fritsche.	1.8
	2025-05-15	Correspondence with L. Fritsche, B. Scott re payables for approval; emails; update tracking sheet and payable approval.	0.4
	2025-05-20	Correspondence with B. Scott; print and mail cheques; scan support to file; update tracking sheet.	1.0
	2025-05-22	Banking matters; correspondence with B. Scott.	0.6
	2025-05-26	Correspondence with L. Fritsche re banking matters; post CAFTs to Ascend.	0.5
	2025-05-27	Download invoices from client portal; review invoices and draft payable requisition form; correspondence with L. Fritsche; post transfer from operating account in Ascend.	1.3
	2025-05-29	Record and post bill payments and CAFTs to Ascend; save support to file.	0.8
	2025-06-09	Emails re: banking matters.	0.1
	2025-06-10	Download and review invoices, update tracking sheet; discussion w L. Fritsche; draft payable requisition.	2.2
	2025-06-12	Banking matters; record and process payables.	0.8
	2025-06-16	Record and post CAFTs in Ascend; correspondence with L. Fritsche.	0.6
	2025-06-18	Record and post CAFT to Ascend; save support to file.	0.2
	2025-06-23	Download and save invoices for review; discussion with L. Fritsche.	0.6
	2025-06-24	Review invoices; draft payment requisition form; update tracking sheet; discussion with L. Fritsche.	1.4
TOTAL			45.7

1823741 Alberta Ltd. & 1872806 Alberta Ltd.
Disbursement details

Schedule B

Date	Description	Amount
2024-10-19	Mileage to Sundre	\$ 178.67
2024-11-04	Repairs and maintenance for operations	377.40
2024-11-08	Repairs and maintenance for operations	1,924.99
2024-11-21	Repairs and maintenance for operations	673.67
2024-12-10	Software Licenses for accounting program renewal	1,896.00
2025-02-12	Taxi	25.00
2025-02-13	Lodging	317.38
2025-02-13	Meals	29.58
2025-02-13	Taxi	24.76
2025-02-17	Mileage	542.67
2025-05-15	Mileage	173.33
TOTAL		\$ 6,163.45