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2026

COURT FILE NUMBER

2501 - 18254

COURT

COURT OF KING'S BENCH OF ALBERTA  
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE INTERIM  
RECEIVERSHIP OF REGENT AIRCRAFT  
SERVICES INC.

JUDICIAL CENTRE

CALGARY

PLAINTIFF

ATB FINANCIAL

DEFENDANTS

REGENT AIRCRAFT SERVICES INC., 1840648  
ALBERTA LTD., 2490506 ALBERTA LTD. and  
STEVEN JAMES FRANCES GRATTO, also known  
as STEVEN GRATTO

APPLICANT

BDO CANADA LIMITED, in its capacity as Interim  
Receiver of REGENT AIRCRAFT SERVICES INC.

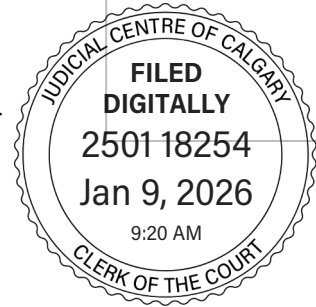
**DOCUMENT**

**ORDER - COMPLIANCE**

ADDRESS FOR SERVICE  
AND CONTACT  
INFORMATION OF PARTY  
FILING THIS DOCUMENT

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File No.: 0128056.00012

Clerk's Stamp



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**DATE ON WHICH ORDER WAS PRONOUNCED:**

**JANUARY 8, 2026**

**LOCATION OF HEARING OR TRIAL:**

**CALGARY, ALBERTA**

**NAME OF JUSTICE WHO MADE THIS ORDER:**

**JUSTICE C.D. SIMARD**

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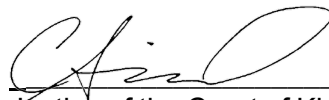
**UPON** the Application of the Interim Receiver, BDO Canada Limited (the "**Interim Receiver**"), in its capacity as Interim Receiver of Regent Aircraft Services Inc. (the "**Debtor**"), for an Order holding the Defendant, Steven Gratto ("**Gratto**"), in civil contempt; **AND UPON** having read the Application, the Second Report of the Interim Receiver dated December 29, 2025 (the "**Second Report**"), Confidential Appendix "G" to the Second Report, the Confidential Supplement to the Second Report of the Receiver dated January 8, 2025, the brief of law of the Interim

Receiver and the Affidavit of Service of Karin Koppitz, sworn on January 8, 2025; **AND UPON** having heard oral submissions from counsel for the Interim Receiver and all other interested parties present;

**IT IS HEREBY ORDERED AND DECLARED THAT:**

1. Gratto is hereby ordered and directed to forthwith provide to the Interim Receiver any and all documents, records, and information that has been requested by the Interim Receiver since the date of the Interim Receiver's appointment on November 14, 2025.
2. Without limiting the generality of the foregoing, Gratto is hereby ordered and directed to forthwith:
  - a. provide particulars of any assets of the Debtor that are not located at any of the former property or premises of the Debtor;
  - b. provide particulars of the following vehicles, including their location and contact information for any individuals in possession of the same:
    - i. 2022 Ram 1555 (VIN 1C6RR7FG9NS189762);
    - ii. 2021 Polaris General XP Deluxe (S/N 3NSGXJ991MH658941);
    - iii. 2017 Dodge Ram (VIN 1C6RR7MT5HS849025); and
    - iv. 2021 Dodge Ram 3500 ST Quad Cab (VIN 3D7MU48C34G251985);
  - c. disclose the location of the following boats, namely:
    - i. the boat bearing serial number UAGALA6000G223; and
    - ii. the boats referred to at Note 8 and Note 10 to the Debtor's financial statements for the year ended February 28, 2025  
  
(collectively, the "**Boats**");
  - d. provide a confirmation of insurance document in respect of each of the Boats;
  - e. not move any of the Boats except with written permission from the Interim Receiver;

- f. provide the Receiver with any and all documents, contracts, invoices, etc. pertaining to the Piper Cheyenne II currently being held at the Debtor's former McTavish hangar premises, and confirm the legal basis upon which it is being held.
3. Gratto shall accept reasonable requests from the Interim Receiver for calls or videoconferences and participate fully in the same.
4. Gratto is hereby ordered and directed to meet with the Interim Receiver in Calgary, Alberta by January 24, 2026 (or, if the Interim Receiver agrees in writing, a later date) for the purpose of complying with his obligations pursuant to the Interim Receivership Order granted on November 14, 2025 by the Honourable Justice Bourque (the "**IR Order**"), the Interim Receivership Extension Order granted on December 10, 2025 by Justice Simard (the "**IR Extension Order**"), and together with the IR Order, the "**Interim Receivership Order**"), and hereunder. Gratto shall provide the Interim Receiver with full compliance and co-operation during such meetings for such time as the Interim Receiver may require.
5. In all other respects (including costs), the Interim Receiver's application for contempt is adjourned to January 27, 2026 at 9:00 a.m. before the Honourable Justice Simard. ATB Financial is hereby granted leave to apply to extend the Interim Receivership Order at that time.



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Justice of the Court of King's Bench of Alberta  
Justice C.D. Simard