

14-Sep-26

REGISTRY

**Court File No. VLC-S-S-249020
Vancouver Registry**

IN THE SUPREME COURT OF BRITISH COLUMBIA

**IN THE MATTER OF THE *LAW AND EQUITY ACT*,
R.S.B.C. 1996, C. 253, AS AMENDED**

**AND IN THE MATTER OF THE PROCEEDINGS OF
SVC-MOUNTAINSIDE ULC AND SHELL OWNERS ASSOCIATION – PACIFIC**

**AFFIDAVIT OF MATTHEW MARCHAND
(sworn September 9, 2026)**

I, **MATTHEW MARCHAND**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY** that:

1. I am a Senior Vice President of BDO Canada Limited (“BDO”), court appointed receiver (in such capacity, the “Receiver”) of SVC-Mountainside ULC and Shell Owners Association - Pacific (collectively the “Petitioners”), and as such have knowledge of the matters hereinafter deposed.
2. Pursuant to an order of the Honourable Mr. Justice Coval dated January 24, 2025, BDO was appointed as Administrator of the Petitioners (the “Appointment Order”). Pursuant to an amended and restated order of the Honourable Mr. Justice Coval dated May 8, 2025 (the “A&R Appointment Order”), the Administrator’s role transitioned to: (i) a court-appointed receiver (in such capacity the “Receiver”) of the Purchased Assets (as defined in the A&R Appointment Order) effective as of May 8, 2025, and (ii) as Receiver of the remainder of the Petitioners’ Property effective as of May 27, 2025.
3. I confirm the amount of \$782,846.07, comprised of fees of \$742,159.50, plus disbursements of \$3,408.18 and sales taxes of \$37,278.39 accurately reflects the time charges, fees, disbursements and applicable taxes incurred by BDO in its capacities as Administrator and Receiver from April 19, 2025, to June 30, 2026. Attached hereto as Exhibits “A”, “B”, “C”, “D” and “E” are true copies of the accounts rendered for the above period by BDO in its capacities as Administrator and Receiver.
4. I consider the amounts disclosed for BDO’s fees and expenses to be fair and reasonable considering the circumstance connected with the BDO’s appointments as Administrator and Receiver.

5. This affidavit is sworn in support of the Receiver's motion for, among other things, approval of its fees and disbursements and those of its legal representatives and for no other or improper purpose.
6. I acknowledge the solemnity of making a sworn statement/solemn declaration and acknowledge the consequences of making an untrue statement.
7. I was not physically present before the person before whom this affidavit was sworn or affirmed but was in that person's presence using video conferencing.

SWORN BEFORE ME at the City of Toronto,
in the Province of Ontario,
this 9th day of September 2026



Commissioner for Taking Affidavits, etc



Matthew Marchand, CPA, CMA, CIRP, LIT

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.

This is **Exhibit "A"** referred to in the affidavit of

Matthew Marchand

Sworn before me this 9th day of September 2026

A handwritten signature in black ink, appearing to read "T. Montesano", written over a horizontal line.

A COMMISSIONER FOR TAKING AFFIDAVITS

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto ON M5E 1C5 Canada

INVOICE

SVC-Mountainside ULC
PO Box 2380
Halifax, NS B3J 3E5
-and-
Shell Owners Association - Pacific
4417 Sundial Place
Whistler, British Columbia, V8E 0M8

Date

October 21, 2025

Invoice No.

CINV3639253

Re **SVC Mountainside ULC**

FOR PROFESSIONAL SERVICES RENDERED in connection with our Court Appointment as Administrator for the period of April 19, 2025, to June 30, 2025, as per the details below.

Our Fee:	\$ 278,010.50
Disbursements:	
Airfare, mileage, taxi, parking	1,766.26
Accommodations	977.08
Meals	374.32
Subtotal	281,128.16
GST - 5%	14,056.41
Total Due	\$ 295,184.57

Summary of Time Charges	Hours	Rate	Amount
M. Marchand, Partner	150.3	690.00	103,707.00
J. Parisi, Partner	4.0	690.00	2,760.00
C. Bowra, Partner	0.3	690.00	207.00
A. Boettger, Sr. Manager	241.2	580.00	139,896.00
K. McCoubrey, Sr. Manager	1.5	580.00	870.00
A. Bandali, Manager	13.0	455.00	5,915.00
R. George, Sr. Analyst	60.7	365.00	22,155.50
T. Montesano, Administrator	5.5	200.00	1,100.00
J. Hue, Administrator	2.2	200.00	440.00
G. Arenas, Administrator	4.8	200.00	960.00
Total	483.5		\$ 278,010.50

BANK WIRE TRANSFER/EFT PAYMENTS: Payment can be made online in Canadian funds. Please ensure you email your online payment confirmations including invoice #, amount paid and payment date) to EFTPayments@bdo.ca

The banking information for BDO Canada Limited is as follows for Canadian Funds

CIBC Main Branch
Commerce Court
199 Bay Street
Toronto, ON M5L 1G9
Account Name: BDO Canada Limited

Bank: Canadian Imperial Bank of Commerce
Bank Institution #: 010
Transit #: 00002
Account #: 91-26910
Swift Reference #: CIBCCATT



Name	Date	Description	Hours
M. Marchand	20-Apr-25	Review email and attachment from M. Gill re amended appointment order; Draft email to Fasken re same.	0.5
M. Marchand	21-Apr-25	Email correspondence with S. Shurabi re Rancho; Email correspondence with T. Cimo re receivership transitioning and insurance; Review email correspondence re Computershare; Review email and attachment from S. Shurabi re Cimo affidavit; Correspondence with A. Boettger re member refunds, Wage Earner Protection Program Act ("WEPPA"), communications, insurance, updates and next steps; Email correspondence with K. Jackson re court orders and related matters; Email correspondence with F. Sassano re banking agreements; Email correspondence with TGF and Fasken re court orders and Asset Purchase Agreement ("APA"); Draft email to S. Shurabi re Cimo affidavit, Mountainside Lodge Members Association ("MLMA") and refunds; Matters related to risk management for receivership transitioning; Email correspondence with B. Lalji re marketing report; Review email from L. McMenamin re Shell Owners Association - Pacific ("SOAP") member refunds; Draft First Report of the Administrator ("Administrator's First Report"); Email correspondence with M. Gill re Cimo affidavit and Computershare leases.	5.7
A. Boettger	21-Apr-25	Draft estimated calculation of SVC Mountainside - ULC ("ULC") overpayment to MLMA for 2025 maintenance fees; Draft estimated calculation of SOAP overpayment to MLMA for 2025 maintenance fees; Follow-up with Management on generating full list of 2025 maintenance fee payments; Contact member communication service provider re setting-up account and billing; Review updated list of proposed member refunds; Inquiries to Management re insurance and follow-up with Fasken on same.	4.4
M. Marchand	22-Apr-25	Correspondence with A. Boettger re refunds; Review email correspondence re stalking horse amending agreement; Email correspondence with F. Sassano re bank accounts and related matters; Matters related to member inquiries; Correspondence with A. Boettger re same; Review email and attachment from A. Nesbitt re amended appointment order; Correspondence with A. Boettger re receivership planning; Review email and attachment from S. Shurabi re affidavit; Correspondence with A. Boettger re same; Review email and attachment from F. Sassano re bank account activity and transition planning; Correspondence with A. Boettger re same; Email correspondence with F. Gallego re bank accounts; Review corporate organizational chart; Review email and attachment from M. Gill re APA; Email correspondence with Fasken re same; Email correspondence with S. Volkow and R. George re service list; Review email and attachment from S. Shurabi re affidavit; Email correspondence with A. Boettger and Fasken re same; Review email and attachment from J. Moreau re labour board certification; Draft email to J. Moreau re same; Email correspondence with TGF and Fasken re same; Draft Administrator's First Report; Review email correspondence re insurance and employees; Review email from T. Cimo re employee termination letters; Phone call with D. Chochla re relief sought, banking and related matters; Teleconference with Travel + Leisure and TGF re member refunds; Teleconference with TGF and Fasken re proceeding transitioning, court materials and related matters; Email correspondence re Computershare; Review email and attachment from D. Chochla re invoice; Draft email to B. Lalji re marketing report.	6.5
A. Boettger	22-Apr-25	Review draft Approval and Vesting Order ("AVO") and provide comments on same; Review draft Amended and Restated Appointment Order ("A&R Appointment Order") and provide comments on same; Review draft responses to Mountainside member inquiries and update same; Draft language to respond to member inquiries re annual fee refunds; Draft email to Fasken re content of A&R Appointment Order; Discussion with M. Marchand on various matters; Contact member communication	5.7



Name	Date	Description	Hours
		service provider re setting-up account and billing; Inquiry to Management on employee termination letters and review of same; Review listing of SOAP member refunds and make inquiries on same; Call with Management to discuss logistics of refunds; Call with Dentons and TGF to discuss current banking framework and impact on anticipated receivership activities.	
R. George	22-Apr-25	Responding to member inquiries.	3.0
M. Marchand	23-Apr-25	Email correspondence with Fasken re court orders and report; Email correspondence re Computershare; Draft Administrator's First Report; Phone call with M. Grossell re APA; Review email and attachment from S. Shurabi re revised draft orders; Review email from M. Grossell re APA; Phone and email correspondence with Fasken re same; Review email and attachment from S. Shurabi re affidavit; Provide comments re same; Correspondence with A. Boettger re Administrator's First Report.	3.0
A. Boettger	23-Apr-25	Forward email to TGF re in-process calculation of overpayments and member refunds; Draft report section re cash monitoring; Call with M. Marchand to discuss draft report and orders; Call with R. George to discuss bank account activity matrix.	2.5
M. Marchand	24-Apr-25	Review email correspondence re court orders; Email correspondence with T. Cimo and M. Grossell re member delinquencies; Email correspondence with D. Chochla re fee affidavit; Review email and attachments from S. Shurabi re revised court materials; Draft email to S. Shurabi re same; Email correspondence with F. Sassano re bank accounts; Review email and attachment from M. Grossell re appointment order; Email correspondence with Fasken and TGF re court materials and related matters; Matters related to risk management; Teleconference with Computershare, Fasken and TGF; Email correspondence with S. Shurabi re service list; Email correspondence with M. Grossell re termination grievances; Review draft appointment order; Draft email to Fasken re termination grievances;	2.1
A. Boettger	24-Apr-25	Review of weekly banking activity provide by Management; Review Management comments on 2025 billing manifest and reconcile to payment; Contact member communication service provider re setting-up account and billing.	0.7
A. Boettger	25-Apr-25	Follow-up with Management on acquiring details on insurance policies; Draft Administrator's First Report sections, including pre-appointment activities, activities since appointment, cash flow monitoring and disclaimer or termination of agreements; Correspond with TGF re status of terminating vendor operating contracts.	7.1
R. George	25-Apr-25	Process update to Administrator's case website.	0.2
M. Marchand	25-Apr-25	Email correspondence re insurance; Draft fee affidavit and review accounts; Swear fee affidavit; Review emails and attachments from M. Gill re notice of application and approval order; Email and phone correspondence with M. Gill re same; Review email and attachment from D. Chochla re invoice; Correspondence with A. Boettger re Administrator's First Report and related matters; Review email and attachments from S. Shurabi re filed petition and affidavit; Email correspondence with B. Lalji and S. Wong re information request and marketing report; Review email and attachments from S. Volkow re notice of application; Provide direction to R. George re case website; Review email correspondence re vendor agreement terminations; Email correspondence with T. Cimo and M. Grossell re member refunds; Email correspondence with M. Gill re fee affidavit; Review email from S. Mullis re external accountant; Review email and attachment from R. Brimo re strata fee notice; Draft email to T. Cimo re sales process marketing report; Receive voicemail from MLMA Advisory Committee; Draft email	4.0



Name	Date	Description	Hours
		to MLMA Advisory Committee re meeting; Matters related to risk management.	
M. Marchand	26-Apr-25	Review email correspondence and attachments re cash flow monitoring and member refunds; Draft Administrator's First Report; Review email and attachment from T. Cimo re employee retention plan letters.	4.4
M. Marchand	27-Apr-25	Correspondence with A. Boettger re cash flow monitoring and Administrator's First Report; Email correspondence with M. Gill re fee affidavit.	0.5
A. Boettger	27-Apr-25	Draft Administrator's First Report, including cash flow monitoring section revisions; Update cash flow monitoring variance charts; Provide recommendations on updates to Administrator's case webpage; Review updates from Management re 2025 maintenance fee refunds.	4.0
M. Marchand	28-Apr-25	Review email and attachment from T. Cimo re insurance certificates; Correspondence with A. Boettger re insurance and bank account transitioning; Review email and attachment from A. Boettger re cash flow monitoring; Correspondence with A. Boettger re same; Review email correspondence re external accountant meeting; Review email and attachment from S. Lim re fee affidavit; Teleconference with M. Gill re swearing fee affidavit; draft email to M. Gill re fee affidavit; Correspondence with M. Gill re agreement terminations and Administrator's First Report; Draft Administrator's First Report; Draft email to Fasken re Administrator's First Report; Draft email to J. Parisi re same; Draft email to TGF re same.	4.9
J. Parisi	28-Apr-25	Review Administrator's First Report and provide comments.	1.1
A. Boettger	28-Apr-25	Review insurance documents and follow-up with Management on inquiries for same; Schedule call with Management to discuss insurance; Schedule call with external accountant to discuss accounting policies; Discussion with M. Marchand re draft Administrator's First Report and edits to same.	2.3
J. Parisi	29-Apr-25	Review report and provide comments and edits.	2.6
M. Marchand	29-Apr-25	Email correspondence with MLMA Advisory Committee re meeting; email correspondence with M. Grossell re Administrator's First Report; phone call with D. Chochla re Administrator's First Report; correspondence with A. Boettger re cash flow monitoring and Administrator's First Report; email correspondence with T. Cimo re mail redirection; email correspondence with F. Sassano re bank accounts; email correspondence with T. Cimo re member refunds and employees; review email and attachment from A. Boettger re Administrator's First Report; review email and attachment from R. George re filed Cimo affidavit; review emails and attachments from R. Brimo re vendor agreement termination; review email correspondence and attachments re vendor agreement terminations and related matters; email correspondence re same; review email re member inquiry; email correspondence with S. Volkow re service list; matters related to Administrator's case website; teleconference with MLMA Advisory Committee re updates and issues; correspondence with D. Chochla re updates and issues; email correspondence with M. Grossell re member inquiries.	2.9
A. Boettger	29-Apr-25	Discussion and draft report with M. Marchand and prepare edits to same; Draft response to TGF re treatment of staff during days to resort closing; Call with Travel and Leisure ("T+L") team to discuss insurance requirements; Summarize recommendations for addressing insurance matters; Call with MLMA Advisory Committee.	3.0
R. George	29-Apr-25	Review email inquiries from members and draft responses for review.	5.0



Name	Date	Description	Hours
M. Marchand	30-Apr-25	Review email from S. Shurabi re member inquiry; correspondence with D. Chochla re same; email correspondence with M. Gill re interested party court hearing attendance; matters related to member inquiries; correspondence with A. Boettger re banking procedure memo, insurance, receivership transitioning; review email and attachment from S. Volkow re filed affidavits; review email and attachment from J. Parisi re Administrator's First Report review; review email from R. Brimo re Opera and discussion same with A. Boettger; email correspondence with Fasken re consent to act; phone calls with D. Chochla re Administrator's First Report and related matters; email correspondence with TGF and Fasken re stakeholder inquiries;	2.1
A. Boettger	30-Apr-25	Correspondence with Fasken re receivership planning; Correspondence with T+L re reservation system.	0.4
J. Parisi	01-May-25	Review changes to Administrator's First Report.	0.3
A. Boettger	01-May-25	Call with external accountants to discuss accounting policies and external financial reporting; Review reservation system export and send inquiries to Management on same; Send bank statements to Management with inquiries; Prepare meeting minutes from MLMA Advisory Committee meeting; Prepare banking memo on treatment of post-receivership bank accounts and banking transactions; Call with Management to discuss questions submitted by MLMA Advisory Committee; Send inquiries to Management requesting historical financial information for MLMA.	3.0
M. Marchand	01-May-25	Review email and attachment from D. Chochla re Administrator's First Report; draft Administrator's First Report; draft email to Fasken and TGF re same; email correspondence with J. Parisi re same; sign consent to act as receiver; email correspondence with M. Gill re same; prepare for meeting with external accountants; teleconference with external accountants re financial reporting; review email and attachment from MLMA Advisory Committee re inquiries; correspondence with A. Boettger re transition planning and stakeholder communications; phone call with M. Grossell re Administrator's First Report, member communications and related matters; review email and attachment from M. Grossell re Administrator's First Report; finalize Administrator's First Report; draft email to M. Gill re same.	4.7
A. Boettger	02-May-25	Draft responses to MLMA Advisory Committee questions in advance of meeting; Meeting with MLMA Advisory Committee and prepare meeting minutes for same; Follow-up with Fasken re activities to complete on proposed receivership date; Review of reservation system data; Send inquiries to Management re requests from MLMA Advisory Committee meeting; Send inquiries to Management on weekly financial monitoring; Respond to member inquiries; Update contract information tracking and send to Management.	5.0
R. George	02-May-25	Review Mountainside mail inquiries; Update the member contact list; Process various updates to Administrator's case webpage.	3.5
M. Marchand	02-May-25	Correspondence with A. Boettger re Frequently Asked Questions ("FAQ"), financial monitoring and receivership noticing; prepare for meeting with MLMA Advisory Committee; teleconference with MLMA Advisory Committee; email correspondence with Fasken and TGF re same; email correspondence with T. Cimo re financial information and statement preparation; email correspondence with D. Chochla re receivership planning; email correspondence with MLMA Advisory Committee re court attendance; email correspondence with M. Gill re filing of report; review email correspondence re member communications.	3.7
A. Boettger	04-May-25	Correspondence with Management re forwarding of ordinary mail; Respond to MLMA with contact at Computershare.	0.3



Name	Date	Description	Hours
M. Marchand	05-May-25	Email correspondence re interested party; review email and attachment from A. Boettger re bank procedures memo; correspondence with A. Boettger re banking procedures, insurance, employees and matters related to receivership planning; correspondence re member and creditor noticing; review email correspondence re mail redirection; revise bank account procedures matrix; draft email to F. Sassano re bank account procedures; email correspondence with T. Cimo re member contact information; review email and attachment from T. Cimo re SVC trial balance; matters related to stakeholder communications; email correspondence with R. Stanton re insurance; review emails and attachments from S. Langston re financial activity and financial statements; matters related to receivership planning; teleconference with Management re banking transitioning and related matters; phone call with T. Cimo re matter related to receivership transitioning; review email and attachment from J. Beaulieu re filed report; email correspondence with B. Lalji re updates; email correspondence with K. Jackson re receivership preparations; email correspondence with T. Cimo re closing sale transaction preparations.	3.5
A. Boettger	05-May-25	Discussion with M. Marchand on Management banking memo and prepare edits to same; Draft FAQ dated May 9, 2025; Follow-up with Management on insurance coverage effective date of proposed receivership; Follow-up with R. George on status of financial monitoring; Call with Management to discuss transition of banking function effective Delayed Receivership Date; Discussion with M. Marchand on initial receivership activities.	5.0
R. George	05-May-25	Respond to member inquiries; Update member contact list.	3.0
M. Marchand	06-May-25	Email correspondence with M. Grossell re member noticing and <i>Bankruptcy and Insolvency Act</i> ("BIA") noticing; email correspondence with T. Cimo re stakeholder inquiries and receivership transitioning; matters related to member inquiries; review email correspondence re insurance; email and phone correspondence with M. Grossell re member and creditor noticing, and matters related to receivership transitioning; correspondence with A. Boettger re receivership transitioning planning, insurance, member and creditor noticing; email and phone correspondence with K. Jackson re amended and restated appointment order; email correspondence with T. Cimo and R. Brimo re receivership coordination; review and revise FAQ; draft emails to TGF, Management and Fasken re same; email correspondence with L. Ferguson and M. Gill re court attendance; review email and attachment from S. Langston re bank statements; email correspondence with TGF and Fasken re stalking horse requested draft court order revisions; email correspondence with MLMA Advisory Committee re court attendance.	4.8
C. Bowra	06-May-25	Discussions regarding inventory count and sale closing.	0.3
A. Boettger	06-May-25	Compile employee information in preparation of WEPPA; Coordinate with Management and insurance provider the receipt of insurance certificates for proposed receivership; Request amendments to insurance certificates provided by insurer; Draft memo to file on employee transition matters related to proposed receivership; Discussion with M. Marchand of on-site attendance at Shell Mountainside Lodge; Correspondence with Management of on-site attendance at Shell Mountainside Lodge; Confirm compliance with sending proposed Receiver's notice via email to Shell Mountainside Lodge members; Request banking information from Management; Draft notification to Shell Mountainside Lodge members of Receiver's appointment and other matters to be addressed at May 8 court hearing.	6.0
R. George	06-May-25	Respond to member inquiries; Update email contact list.	3.0



Name	Date	Description	Hours
M. Marchand	07-May-25	Matters related to member noticing; email correspondence with R. Brimo re coordinating site attendance; Teleconference with Management re payroll and related matters; Matters related to receivership planning; Review email correspondence re insurance; Review and revise member notice; review email and attachment from M. Gill re FAQ; Review email and attachment from A. Nesbitt re FAQ; revise FAQ; Email correspondence with MLMA Advisory Committee re Court attendance; Receive voicemail from L. Craythorne re coordinating site visit; Draft email to L. Craythorne re same; review email from BC Court re court attendance.	2.9
A. Boettger	07-May-25	Compile, organize and assemble mass email distribution list of Shell Mountainside Lodge members and set-up distribution list using Mailchimp; Call with Management to discuss employee and payroll transition items following receivership appointment; Discussion with M. Marchand on coordinating on-site visit following receivership appointment; Correspondence with Whistler office to inquire about staff resources re site visit; Review amended Certificates of Insurance; Prepare inventory completion checklist for onsite inventory inspection.	6.0
R. George	07-May-25	Respond to Mountainside mailbox inquiries; Update email contact list; Prepare financial monitoring variance analysis updates and cashflow monitoring for the month of April.	4.0
A. Boettger	08-May-25	Review requirements for mail forwarding and coordinate same; Draft Receiver's Initial Report under BIA section 245/246 and prepare asset summary schedules for same; Call with Management to discuss on-site visit to complete inventory of assets; Review draft letter to employees assembled by Management and provide comments on same.	3.6
M. Marchand	08-May-25	Review email and attachment from G. Minor re union application for mediation; email correspondence with Management, TGF, Harris and Fasken re same; review email and attachment from M. Grossell re legal letter from member; email correspondence re same; matters related to receivership planning and coordination; email correspondence with M. Grossell re court hearing and member noticing; email correspondence with K. Jackson re appointment order and related matters; email correspondence with T. Cimo re FAQ; prepare for and virtually attend Court hearing; phone call with L. Craythorne re receivership transition planning; update FAQ; email correspondence with B. Lalji re updates; review email and attachments from L. Ferguson re issued orders; matters related to case website updates; email correspondence with Fasken and TGF re FAQ; email correspondence with T. Cimo re stakeholder communications; email correspondence with A. Schachter re application for mediation.	4.2
R. George	08-May-25	Respond to member inquiries; Update email contact list.	5.0
A. Bandali	08-May-25	Planning discussion and review of documents.	0.7
A. Boettger	09-May-25	Schedule call with Management to discuss draft letter to employees; Confirm staffing arrangements for receivership inventory procedures; Prepare and process mass email distribution to members; Update WEPPA calculation schedule; Draft and send key holder agreement to Management for execution; Review April 2025 financial monitoring and update same; Call with A. Bandali to discuss onsite attendance and procedures to perform.	4.5
M. Marchand	09-May-25	Review email from A. Schachter re application for mediation; Correspondence with A. Boettger re coordinating member noticing and FAQ; Review email and attachments from D. Chochla re member notice and FAQ; email correspondence with M. Grossell re same; finalize member notice and FAQ; email correspondence with T. Cimo re member billings; email correspondence with B. Lalji re transaction closing;	1.7



Name	Date	Description	Hours
		matters related to stakeholder communications; email correspondence with F. Sassano re banking; review email and attachment from J. Horst re employee communication; review email correspondence re payroll and related matters.	
A. Bandali	09-May-25	Call with A. Boettger to plan onsite attendance and inventory count; Inventory count preparation.	0.5
M. Marchand	12-May-25	Review email correspondence re site visit and inventory count; correspondence with A. Boettger and R. George re Receiver's website; Matters related to stakeholder inquiries; Email correspondence re accounting and banking; Prepare for meetings with T+L re employee and payroll matters; Review email and attachment from B. Lalji re invoice; Teleconference re application for mediation; Review email and attachment from R. Brimo re application for mediation; Teleconference with Travel + Leisure re employee communications, payroll processing and related matters; Teleconference with T+L re banking transitioning; correspondence with A. Boettger re receivership planning and next steps; Email correspondence with F. Sassano re banking and court order; Email correspondence with T. Cimo re receivership transition planning; Email correspondence with R. Brimo and D. Beaudoin re collections; Draft email to G. Arenas re new bank accounts.	4.5
A. Boettger	12-May-25	Discussion with R. George on email volume and activity; Call with Management to discuss final payroll and treatment of different pay types; Correspondence with Management on various matters; Review payroll calculations prepared by Management and send inquiries to Management on same; Call with Management to discuss banking account transition; Call with Management to discuss document retention procedures.	3.5
A. Bandali	12-May-25	Attend at Shell Mountainside Lodge; Perform walkthrough of property; Complete room inventory count and document results.	11.8
R. George	12-May-25	Respond to member inquiries; Update member contact list.	4.0
A. Boettger	13-May-25	Send details to TGF re severance discussion with Management, employee termination update and request follow-up with Computershare; Correspondence with A. Bandali re record retention; Follow-up with Management to confirm details of prior day discussion; Send inquiries to Management on rental activities; Draft email to Management re SOAP points and impact from restructuring; Draft receivership notice letters to financial institutions and payment instructions to attach; Discussion with G. Arenas and T. Montesano re setting-up estate bank accounts; Contact collection company to inquire about status of current accounts in collection; Coordinate update to Receiver's webpage with R. George; Email to Dentons re employee termination update and Receiver's proposed response to same; Send email to Management re coordinating data for potential collections activities of 2025 SOAP Member point fees; Review draft letter to Union and provide brief comments on same and discussion of same with M. Marchand.	5.7
G. Arenas	13-May-25	Set-up and activated bank accounts for ULC and SOAP.	0.7
M. Marchand	13-May-25	Correspondence with A. Boettger re Bank Accounts and bank letters; review amended appointment order; correspondence with G. Arenas re new bank accounts; review email correspondence re accounts in collection; review email correspondence re employee terminations, payroll, books and records, inventory count and Computershare; matters related to member inquiries; review email and attachment from G. Litherland re labour relations board submission; review email from J. Horst re same; review email and attachment from M. Grossell re same; draft email to G. Litherland re same; email correspondence with Fasken re same; email correspondence with T. Cimo re member	2.0



Name	Date	Description	Hours
		communications; correspondence with A. Boettger re employees, termination and payroll.	
M. Marchand	14-May-25	Review email and attachment from R. Brimo re property taxes; correspondence with A. Boettger and R. George re same; correspondence with A. Boettger re member inquiries and refunds; review email from T. Cimo re member inquiries; review email and attachments from J. Horst re employee termination letters and payout calculations; correspondence with A. Boettger re same; correspondence with S. Mullis and A. Boettger re accounting transitioning; email correspondence with T. Cimo re banking; correspondence with T. Cimo re updates and outstanding matters; review email from G. Litherland re BC Labour Board submission; review email and attachment from F. Lee re same; email correspondence with M. Manning re member refunds; teleconference with TGF re transaction closing, employee terminations and related matters; email correspondence re Computershare leases; email correspondence with Fasken re employee termination, severance and closing transaction; matters related to member inquiries; matters related to receivership planning and transitioning; review correspondence re rental pool; email correspondence with D. Beaudoin re accounts in collections; review email and attachments from A. Bandali re site visit and inventory count; review email and attachment from R. Brimo re MLMA member refunds; draft email to A. Boettger re same.	4.1
A. Boettger	14-May-25	Send inquiries to accounting staff on rental activities and transactions; Send inquiries to Management; Send MLMA Advisory Committee responses from Management to outstanding matters; Discussion with Management on post-transition accounting reports, statutory return preparation, engagement for services, etc.; Call with TGF to discuss termination and severance of employees and engagement of staff for period to sale closing; Contact Management about supporting documentation for payment of 2025 annual maintenance fees, in preparing refunds; Correspondence with Management re member refunds and payment of 2025 maintenance fees and points fees; Correspondence with Fasken re severance pay and other matters; Coordinate removal of record boxes from Shell Mountainside Lodge premises; Discussion with R. George re member communications; Respond to member communications.	5.3
R. George	14-May-25	Prepare summary of property taxes, noting the amounts payable and due dates into excel; Email correspondence for member inquiries.	3.0
A. Boettger	15-May-25	Correspondence with collection agent re assigned accounts; Correspondence with Management re member refunds; Call with Management to discuss member refunds; Discussion with M. Marchand re member refunds; Contact security monitoring company re services during transition period; Call with R. George to discuss responses to member communications; Call with R. George to discuss matching of SOAP Points with exchange program for 2025 points; Correspondence with Management re 2025 SOAP Member points and potential refunds for same; Coordinate document storage with Iron Mountain and T. Montesano.	4.5
T. Montesano	15-May-25	Call with A. Boettger; Contact Iron Mountain to request a new account.	0.3
R. George	15-May-25	Call with A. Boettger to discuss task for claims analysis; Conduct analysis of SOAP member points and compared analysis to points transferred by members into third-party vacation programs for Mountainside claims process; Review and respond to member inquiries.	3.0
M. Marchand	15-May-25	Matters related to non-unionized employee terminations; review email and attachments from G. Arenas re bank accounts; Matters related to Receiver's case website; Matters related to stakeholder inquiries; Review email correspondence re accounts in collection; Correspondence with A.	4.5



Name	Date	Description	Hours
		Boettger re updates and next steps; review and revise bank letters; draft email to F. Sassano re bank letters and account transitioning; matters related to Delayed Appointment Date transition planning; email and phone correspondence with A. Boettger and R. Brimo re member refunds and delayed appointment date transitioning; email correspondence with A. Kristian re sale agreement, transaction closing deliverables and related matters; draft email to TGF re same.	
A. Boettger	16-May-25	Prepare estimated cost of onsite staffing for days leading to sale closing; Correspondence with Fasken re priority of various payroll elements and coordinating of staff for period transitioning to sale closing; Research of priority for payroll elements under <i>BC Employment Standards Act</i> legislation; Draft potential language for employee acknowledgement for subrogation or assignment of claim to other T+L entity, as payroll funder; Send email to Management on various transition items; Prepare tracking list of receivership tasks to complete.	4.5
M. Marchand	16-May-25	Email correspondence with T. Cimo re corporate income tax filings; review email from G. Litherland re union mediation application; draft email to Fasken re same; review email from R. Brimo re notice of claim; email correspondence re same; review email correspondence re member refunds; correspondence with A. Boettger re onsite staff costs; review email correspondence re union mediation application withdrawal; email correspondence with N. Arciaga re closing date; email correspondence with M. Grossell re same.	0.7
M. Marchand	18-May-25	Email correspondence with K. Arciaga re sale agreement; email correspondence with TGF re same.	0.2
M. Marchand	19-May-25	Email correspondence with Fasken and TGF re sale agreement; review sale agreement and amendment to sale agreement; email correspondence with F. Sassano re banking letters.	0.5
M. Marchand	20-May-25	Review email correspondence re maintenance fee refunds; email correspondence re payroll, termination priorities and funding same; correspondence with A. Boettger re same; email correspondence re purchase price allocation; review email and attachment from G. Litherland re withdrawal of Union mediation request; review email correspondence re transaction transition planning; review email correspondence re banking transactions; email correspondence with F. Sassano re bank letters; email correspondence with M. Grossell re sale agreement extension fee; email correspondence with Fasken re same; review email correspondence re rental pool accounting; email correspondence with S. Shurabi re vacation leases; correspondence with A. Boettger re purchase price allocation; compute deposit interest to closing date; matters related to stakeholder inquiries; matters related to member refunds; email correspondence with K. Arciaga re sale agreement amendment and transaction closing; review email and attachments from K. Arciaga re closing documents; draft email to K. Arciaga re same; review email correspondence re employee communications; review email and attachment from S. Shugarts re director resignation letter; draft email to S. Shugarts re same; email correspondence with T. Cimo re payroll; teleconference with Management re payroll and employee claims; correspondence with A. Boettger re closing adjustments; matters related to member refunds; email correspondence with K. Arciaga re closing date and statement of adjustments; draft emails to TGF and T. Cimo re same.	5.7
A. Boettger	20-May-25	Draft email to TGF re assignment of employee claims and treatment of vacation arrears; Correspondence with T+L re rental program and flow of funds / accounting entries; Send email to T+L re tracking membership fee payments between bank accounts; Correspondence with Fasken re priority ranking of vacation pay and update tracking based on same; Correspondence with M. Taylor re purchase price allocation inquiry;	7.3



Name	Date	Description	Hours
		Follow-up with Fasken re post-receivership staffing considerations; Contact MLMA Advisory Committee to potentially schedule check-in call post-closing; Estimate accrued interest on sales deposit; Finalize banking letters including appendices and send to T+L; Review available banking leases and respond to TGF inquiry on same; Review member correspondence; Correspondence with T+L on draft letter to unionized employees; Call with T+L to discuss final payroll processing, composition of final payroll and other matters; Review closing adjustments on draft Statement of Adjustments and recalculate same; Draft and send to T+L details of contracting staff post-receivership until completion of sale; Inquire to Management the basis for determining split of strata fees.	
K. McCoubrey	21-May-25	Research sale comparable for Mountainside Lodge.	1.5
A. Boettger	21-May-25	Review estimated final payroll calculations and send inquiries to Management on same; Correspondence with T+L on rental program; Call with Bank re receivership planning for transfer of accounts; Update and send letter to Bank; Coordinate onsite overnight security; Call with T+L to discuss membership fee collection dataset and organizing of same; Review membership fee collection dataset and compare with drafted refund schedule to identify discrepancies and investigate causes of same, including sending inquiries to Management on same; Correspondence with T+L re SOAP Points program; Call with R. George to assign review of annexation agreement comparison to summary schedule and provide instructions on same; Review K. McCoubrey analysis on purchase price allocation methodology; Call with TGF to discuss membership fee reimbursement status and process; Prepare cost estimate for travel to Shell Mountainside Lodge to attend sale closing; Schedule call with security company to discuss required services.	7.0
M. Marchand	21-May-25	Review email and attachment from J. Horst re final payroll calculations; email correspondence with Fasken and TGF re amendment to sale agreement; review amending agreement; review emails and attachments from M. Grossell re Demand for Notice; draft email to Fasken re same; teleconference re RBC bank account; review email and attachments from T. Cimo re member refunds; teleconference with Management re member refunds; correspondence with A. Boettger re same; email correspondence with M. Grossell re same; review email correspondence re final payroll; matters related to stakeholder inquiries; email correspondence with S. Langston re bank account activity and accounting fees; review email correspondence re site security; correspondence with J. Hue re Receiver's noticing; matters related to purchase price allocation; email correspondence with T. Cimo re sale closing adjustments; teleconference with TGF re maintenance fee refunds; email correspondence re delayed appointment date transitioning and contractor support; correspondence with Fasken re member refunds; review email and attachment from S. Shurabi re amendment to sale agreement; review email and attachment from J. Nguyen re amendment to sale agreement; review stalking horse agreement; draft email to J. Nguyen re sale agreement and related matters; draft email to S. Shurabi re same.	4.6
R. George	21-May-25	Call with A. Boettger to receive instructions on SOAP annexation agreements reconciliation; Began preparation of reconciliation of annexation agreements to SOAP beneficial interest summary.	4.0
M. Marchand	22-May-25	Correspondence with A. Boettger re member refunds; teleconference with Fasken re same; correspondence with A. Boettger re accounting support and purchase price allocation; email correspondence with S. Langston re accounting services; teleconference re BNS bank account transitioning; email correspondence re delayed appointment date transitioning; email correspondence with M. Grossell re sale agreement amendment; teleconference re SOAP member refunds; email correspondence with R. Brimo re member inquiries; email	3.9



Name	Date	Description	Hours
		correspondence with T. Cimo and M. Grossell re member refunds; review email and attachment from J. Nguyen re sale agreement amendment; email correspondence with J. Nguyen re same; review email correspondence re payroll funding; email correspondence with T. Cimo re vendor claims; email correspondence with R. Brimo re utilities; review email correspondence re final payroll.	
A. Boettger	22-May-25	Discussion with M. Marchand re purchase price allocation and other matters; Review historical accounting charges and evaluate reasonableness of existing charges; Call with Fasken to discuss member refunds; Review maintenance fee deposit samples, trace to full deposit details and send follow-up questions to Management; Call with Bank to discuss freezing of accounts, post-receivership activity and steps for obtaining account transaction information; Send T+L request for online access to bank account details; Call with T+L to discuss SOAP program; Call with Management and security contractor to discuss overnight security; Review final payroll register and send questions to Management re same; Discussion with R. George of annexation agreement review.	6.0
R. George	22-May-25	Review soap beneficial interest summary prepared by Management; Reconcile the soap annexation agreements to the beneficial interest summary.	5.0
A. Boettger	23-May-25	Correspondence with Management on methodology used for allocation of annual strata fees; Review SOAP beneficial interest schedule and reconcile to individual annexation agreements; Investigate differences between previous version of SOAP beneficial interest schedule and updated version, documenting same for file; Provide instructions to external tax accountant on filing 2024 income tax returns; Review responses from T+L re rental activities and prepare summary of documents and status for file; Correspondence with Fasken and TGF re purchase price allocation methodology; Discussion with M. Marchand on purchase price allocation and other Mountainside matters.	7.4
M. Marchand	23-May-25	Meeting with A. Boettger re purchase price allocation amongst asset classes and estates; email correspondence with J. Nguyen re amendment to sale agreement; email correspondence with TGF re same; email correspondence with S. Volkow re service list; matters related to case website; email correspondence with S. Shurai re Computershare; correspondence with A. Boettger re delayed appointment date planning; review email correspondence re final payroll; review email correspondence re member refunds process; review email correspondence re corporate tax returns.	2.4
M. Marchand	24-May-25	Email correspondence with M. Ianniciello re banking letters.	0.1
M. Marchand	26-May-25	Review email and attachment from A. Nesbitt re member legal letter; email correspondence with K. Jackson and A. Nesbitt re same; review email and attachments from J. Horst re employee termination letters; email correspondence with R. Brimo re banking and creditor claims; review email correspondence re purchase price allocation and strata lot unit entitlement; matters related to stakeholder inquiries; review email and attachment from T. Cimo re draft ULC corporate income tax return; draft email to T. Cimo re same; review emails and attachments from S. Mullis re SOAP and MLMA corporate income tax filings; review email from S. Langston re SOAP corporate income tax filing; review email from C. Forcier re rental pool program cash management; review email and attachment from J. Horst re employee final pay letters; draft email to A. Questel re Bank of Nova Scotia authorized user access; email correspondence with K. Arciango re purchase price allocation; email correspondence with K. Arciango re sale transaction withholding taxes; review email from G. Minor re receivership transitioning; review email and attachment from D. Chochla re invoice; phone call with A. Boettger re updates and next steps.	2.6



Name	Date	Description	Hours
A. Boettger	26-May-25	Travel to operating premises of Shell Mountainside Lodge; Review and respond to member emails; Correspondence with T+L re treatment of creditor claims; Attend at premises and tour property; Meetings with Management and overnight security service; Call with M. Marchand to discuss various matters; Respond to Fasken inquiries on purchase price allocation.	4.5
M. Marchand	27-May-25	Email correspondence with K. Arciaga re purchase price allocation and withholding taxes; review email from R. Brimo re insurance incident; email correspondence with T. Cimo re ULC corporate income tax filing; email correspondence re RBC and Scotia bank account transfers; email correspondence with T. Cimo re purchase price allocations; review email from M. Grossell re demands for notice; email correspondence re corporate records; email correspondence with K. Arciaga re sale transaction closing documents; matters related to stakeholder inquiries; teleconference with E. Burdick and T. Cimo re member contract title status; phone call with T. Cimo re updates; email correspondence with B. Lalji re updates.	2.3
A. Boettger	27-May-25	Attend at Shell Mountainside Lodge; Respond to MLMA Advisory Committee re scheduling call; Follow-up with Mountainside bank re transfer of funds and calls re same; Discussions with Management of various issues; Cataloguing and reviewing contents of books and records boxes and preparing same for pick-up by Iron Mountain; Inquiries to T+L re legal matters; Coordinate exports of reservation records with Management; Follow-up on status of monthly financial reports for April 2025; Complete review checklists and required documents; Respond to member inquiries; Coordinate exchange of keys following sale closing; Draft updated frequently asked questions document for members.	5.5
T. Montesano	27-May-25	Call with A. Boettger re contact Iron Mountain re arrange for pick-up of record boxes; Call to Iron Mountain and arrange pick-up; Send confirmation to A. Boettger.	0.6
G. Arenas	28-May-25	Recorded incoming wires for SVC and SOAP; Processed transfer of funds.	0.7
T. Montesano	28-May-25	Preparation materials for mailing of Receiver's initial notice.	0.3
A. Boettger	28-May-25	Attend at Shell Mountainside Lodge; Coordinate access to bank accounts; Send instructions to G. Arenas on recording funds transfers to estate accounts; Call with M. Marchand to discuss transfer from bank accounts and other receivership matters; Assemble member mailing list for sending creditor notices; Call with T. Montesano re Iron Mountain pick-up of books and records boxes; Meeting with Management to discuss various transition items; including key transitions; Perform physical walkthrough of all units to confirm condition and identify final clean-up items; Review deposit information from T+L Team and reconcile to bank statement activity; Circulate comprehensive summary of payroll bank account transaction activity for May 2025; Discussion with Management on various transition matters; Review information request from Worksafe BC and respond to T+L team re same; Provide payment directions to strata corporation; Review trade creditors listing assembled by Management; Update receivership tasks tracking list.	7.0
M. Marchand	28-May-25	Correspondence with A. Boettger re preparing property for sale transaction closing and related matters; correspondence with G. Arenas re receipt of funds from Scotia accounts; email correspondence with K. Arciaga re closing agenda; sign deposit slips; correspondence with BDO team re Receiver's initial notice; correspondence with A. Boettger re bank account activity, account balances, final payroll and payroll related expenses; provide direction to G. Arenas re trust account transfers; review email and attachment from J. Nguyen re sale transaction closing agenda; phone call with D. Chochla re trust account authorization; email correspondence with D. Chochla re same; sign client verification for trust	2.0



Name	Date	Description	Hours
		account; email correspondence with F. Sassano and A. Questel re final payroll and related matters; review email correspondence re member refunds.	
A. Boettger	29-May-25	Attend at Shell Mountainside Lodge; Coordinate with G. Arenas for recording transfer of bank account funds; Correspondence with T+L Team re SOAP Points program; Meeting with Purchaser's representative and preliminary discussion of site transition on sale close; Coordinate with Purchaser's representative for key programming transition; Request financial documentation from T+L Team to details on potential refundable items and accounts payable composition; Draft 245/246 Receiver's Initial Notice and attached Creditor Listing, including drafting separate notices for each of ULC and SOAP; Respond to member inquiries; Discussions with Management on remaining transition items and other matters; Draft and send courtesy email to individuals with uncashed cheques advising of bank account freeze; Review weekly bank account transaction detail and request supporting details from T+L re rental transactions and GST filing transactions; Follow-up on pick-up of records for storage.	6.5
T. Montesano	29-May-25	Calls with Iron Mountain re confirming pick-up of record boxes.	0.6
M. Marchand	29-May-25	Email correspondence with M. Grossell re status updates; review emails and attachments from M. Sedmak re sale transaction closing documents and related matters; email correspondence with M. Sedmak re same; review email correspondence re final payroll and bank account transactions; review emails from Computershare and S. Shuarbi re vacation leases and certificates; review email and attachment re Worksafe BC audit; review email correspondence re RBC account funds transfer; correspondence with A. Boettger re updates and sale transaction closing coordination; review email and attachments from S. Langston re April financials and delinquent accounts; correspondence with A. Boettger re SOAP billings; email correspondence with T. Cimo re same; email correspondence with T. Cimo re service agreement terminations; draft email to TGF re same; email correspondence with A. Boettger re SOAP overpayments; email correspondence with G. Arenas re RBC account funds transfer; phone call with M. Sedmak re wire instruction confirmation; sign sale transaction closing documents; email correspondence with Fasken and TGF re closing documents; review email from A. Boettger re issues with Iron Mountain.	4.2
A. Boettger	30-May-25	Attend at Shell Mountainside Lodge; Coordinate transport of boxes of books and records and discussions with T. Montesano re same; Follow-up with overnight security re keys; Discussions with Management re final tasks on location; Review of letter from Union; Confirm sale closing following Fasken receipt of funds; Transition property to Purchaser including key handover.	4.3
M. Marchand	30-May-25	Review email and attachment from M. Sedmak re sale transaction closing documents; email correspondence with M. Sedmak re matters related to sale transaction closing; correspondence with A. Boettger re same; review email correspondence re banking activity; review email and attachment from T. Curry re final payroll journal; email with K. Arciaga re sale transaction; sign deposit; email correspondence with A. Nesbitt re agreement terminations; review email from E. Farrell re overdrawn account; draft email to M. Ianniciello re same; review email and attachments from E. Chan re notice of proceedings and notice of claim; consider issues and email correspondence with Fasken re same; correspondence with A. Boettger re bank account activity; review email and attachment from N. Longmore re legal invoice; email correspondence with T. Cimo re same; email correspondence with M. Grossell re same; email correspondence with T. Cimo re Carriage Hills Hospitality Inc ("CHHI") agreement termination; email correspondence with K. Arciaga re sale closing status update; email correspondence with	2.2



Name	Date	Description	Hours
		T. Cimo and TGF re sale transaction closing; correspondence with A. Boettger re updates.	
A. Boettger	30-May-25	Travel from operating premises in Whistler, BC following sale closing.	4.0
M. Marchand	02-Jun-25	Review email correspondence re insurance; email correspondence with M. Ianniciello re Scotia payroll account; email correspondence with Avison re sale transaction and commission payment; review email correspondence re member refunds; email correspondence with S. Volkow re service list; provide direction to R. George re same; email correspondence with K. Arciaga re direction to pay; review and revise SOAP notice and statement of receiver; review and revise ULC notice and statement of receiver; draft email to A. Boettger re Receiver's notices and statements; review email and attachment from M. Sedmak re wire confirmation; draft email to A. Boettger and G. Arenas re receipt of proceeds and transaction accounting.	3.3
A. Boettger	02-Jun-25	Draft response to MLMA Advisory Committee; Confirm cancellation of insurance coverage with broker; Schedule call with T+L to discuss SOAP program; Follow-up with T+L banking team on SOAP transactions; Respond to member inquiries.	1.5
M. Marchand	03-Jun-25	Review email and attachments from M. Sedmak re direction to pay; correspondence with G. Arenas re bank account activity; review email and attachment from B. Mullin re SVC corporate tax filing; email correspondence with B. Mullin re same.	0.6
A. Boettger	03-Jun-25	Prepare deposit forms for Shell Mountainside Lodge sale; Follow-up with payroll team re Records of Employment ("ROEs") and 2025 T4 tax slips; Call with T+L to discuss SOAP program and potential refunds; Investigate post receivership banking activity and correspond with bank re same; Follow-up with T+L to request supporting details of recent bank activity; Review potential trade creditor correspondence and respond to same.	3.0
M. Marchand	04-Jun-25	Provide direction to A. Boettger re payment of expenses; correspondence with A. Boettger re receiver's notices and statements; review, revise and sign same; correspondence with BDO team re stakeholder distribution of same; correspondence with A. Boettger status and issues with member refunds; correspondence with A. Boettger re books and records; meeting with A. Boettger and R. George re member refunds, member claims and member inquiries.	2.6
T. Montesano	04-Jun-25	Prepare mailing of Receiver's initial notice; Mail and e-mail notices to creditors and members; Call to Iron Mountain to coordinate pick-up of record boxes.	2.5
A. Boettger	04-Jun-25	Send notice to Whistler business license advising of receivership and requesting refund, and forward information on property tax accounts transitioned to Purchaser; Follow-up with strata corporation re outstanding reimbursements; Coordinate Iron Mountain record box pick-up with T. Montesano; Correspondence with Computershare re outstanding invoices; Update 245/246 Notice and Statement of Receiver; correspondence with M. Marchand re same, coordinate mailing and emails with T. Montesano and J. Hue and coordinate distribution of notice via Mailchimp; Update Mailchimp distribution list; Update creditor listing for 245/246 Notice and Statement of the Receiver; Respond to member inquiries; Notify Fasken of tax status of SOAP; Correspondence with Management re creditor invoices; Update SOAP memo based on discussion with Management; Team discussion of refund status, including impact of SOAP program on determining refunds.	7.0
J. Hue	04-Jun-25	Mailing of the Notice and Statement of the Receiver.	2.2
R. George	04-Jun-25	Meeting with A. Boettger and M. Marchand to discuss claims process.	1.0



Name	Date	Description	Hours
R. George	04-Jun-25	Prepared cheque requisitions for BDO, TFG and Fasken.	3.0
A. Boettger	05-Jun-25	Prepare deposit form for monthly strata fee reimbursements received; Call with M. Marchand re ordinary bi-weekly payroll cost and request payroll register from T+L re same; Discussion with T. Montesano re Iron Mountain record pick-up and investigate logistics for same; Review and respond to email re Shell Mountainside Lodge business license; Call with income tax return preparer to discuss ULC tax filings; Respond to member inquiries; Calls with members; Correspondence with Computershare and review invoice for assembling records, and forward commentary to TGF and Fasken re same; Discussion with M. Marchand re Computershare; Schedule meeting with MLMA Advisory Committee.	2.8
M. Marchand	05-Jun-25	Review email correspondence re member refunds, rental pool activity and related matters; review email and attachments from S. Langston re SOAP HST filings; email correspondence re ADP remaining payments; matters related to member inquiries; correspondence with A. Boettger re ADP, vendor agreement terminations and CRA accounts; email correspondence with Fasken re Union's claims and response to same; email correspondence with Fasken re adjusted cost base; email correspondence re professional fees; phone call with B. Mullin re SVC corporate tax return and related matters; correspondence with A. Boettger re Computershare; correspondence with A. Boettger re deposit and bank account transfers; draft email to M. Grossell re retainer; provide direction to G. Arenas re retainers; review email and attachments from S. Langston re prepaids; draft email to A. Boettger re same.	2.9
T. Montesano	05-Jun-25	Call with Iron Mountain re coordinate pick-up of record boxes.	0.4
G. Arenas	06-Jun-25	Processed transfer of funds.	0.7
A. Boettger	06-Jun-25	Follow-up with Computershare re vacation leases; Send T. Montesano list of emailed member for Affidavit of Mailing; Prepare creditor webpage updates and send to R. George for processing; Approve transfer of professional retainer funds into estate accounts; Call with M. Marchand to discuss withholding tax deduction calculations as well as ULC and SOAP formulas; Correspondence with creditors; Discussion with T+L of SOAP Member accounts; Discussion with BDO team on SOAP refund options; Correspondence with Scotiabank re transfer of funds to clear overdraft resulting from initial transfer to Receiver.	4.0
T. Montesano	06-Jun-25	Call with Iron Mountain re coordinate pick-up of record boxes.	0.5
M. Marchand	06-Jun-25	Review email and attachments from Z. Petruf re SOAP adjusted cost base; revise letter to CRA re same; correspondence with A. Boettger re same; email correspondence with Z. Petruf re same; correspondence with T. Montesano re notices and statements of receiver; matters related to bank account transfers; matters related to recovering on prepaid assets; matters related to member inquiries; payment requisition; consider creditor claims process; review email correspondence re Computershare; email correspondence with K. Arciaga re purchase price allocation and withholding taxes.	1.9
A. Boettger	08-Jun-25	Prepare revised payment requisition for clearing overdrawn Company bank account; Prepare analysis of Computershare record assembly invoice and provide analysis and options on same; Schedule MLMA Advisory Committee meeting; Respond to M. Marchand inquiries on prepaid expenses on balance sheet as at April 30, 2025; Send instructions re shipping of books and records boxes to Iron Mountain.	2.5
M. Marchand	09-Jun-25	Review email correspondence re Computershare; correspondence re receiver's notice and statement; matters related to prepaid asset recoveries; review email from K. Kailayanathan re Scotia account	2.5



Name	Date	Description	Hours
		receipts; matters related to Scotia account transfer re pension reimbursement; correspondence with A. Boettger re Scotia accounts; approve payment requisition; review Receiver's website and provide direction to A. Boettger re same; correspondence with A. Boettger re member refunds; review email from T. Curry re unionized employee benefits; review email and attachment from H. Gill re revised purchase proceeds allocation and non-resident calculations; draft email to H. Gill re same; review email and attachment from Z. Petruf re SOAP non-resident letter; draft email to Z. Petruf re same; draft email to A. Boettger re purchase price allocation; review email and attachment from D. Chochla re Unifor successor employer application; email correspondence with Fasken re same.	
T. Montesano	09-Jun-25	File Initial Notice and Statement of the Receiver with the OSB.	0.3
A. Boettger	09-Jun-25	Receive and review results from WorkSafe BC examination; Coordinate payment and receipt of funds from Scotiabank accounts; Trace bank account deposits to supporting documentation in dataset and send inquiry to T+L on same; Discussion with M. Marchand on member refunds; Send update email to T+L on owner refunds and other matters; Send inquiry to T+L on scheduled monthly member billings; Review potential remittance of union dues deducted; Discussion of creditor webpage updates with M. Marchand.	3.0
G. Arenas	10-Jun-25	Processed wire payment.	0.5
M. Marchand	10-Jun-25	Review email and attachments from S. Doll re receivership acknowledgement letters; email correspondence with Fasken re Unifor successor employer application; email correspondence with M. Grossell re same; email correspondence with Z. Petruf re non-resident withholding tax calculation and remittance; email correspondence re same; email correspondence re member refunds; correspondence with A. Boettger re updates, tax filings, creditor claims and next steps; draft email to R. Cross re tax filings.	1.7
A. Boettger	10-Jun-25	Draft memo to file on Company bank account funds and treatment in receivership; Review and recalculate withholding tax calculation and sent inquiry to Fasken on same; Trace bank account deposits to supporting documentation in dataset and summarizes results of analysis.	7.0
R. George	10-Jun-25	Prepare cheque requisitions.	2.0
G. Arenas	11-Jun-25	Received cheques for SOAP, and Mountainside Lodge; Deposited same at the bank.	0.3
M. Marchand	11-Jun-25	Matters related to prepaid expenses recoveries; meeting with A. Boettger re member refunds and related matters.	1.3
A. Boettger	11-Jun-25	Respond to member inquiries; Correspondence with Management for clarity on nature of member inquiries; Review payroll register to reconcile amounts to bank statements and send inquiries to T+L re same; Discussion with M. Marchand on member refunds and circulate update email to Fasken and TGF re same; Review dataset compiled by T+L for SOAP Member refunds and prepare analysis of same.	5.0
M. Marchand	12-Jun-25	Matters related to stakeholder communications; email correspondence re member refunds coordination and related matters; correspondence with A. Boettger re same; email correspondence re payroll bank account funding, employee ROEs and T4 taxslips; email correspondence with F. Sassano re Scotia bank accounts; email correspondence with A. Boettger re accounts receivable collections and RBC bank account; sign payment requisition; approve deposits; matters related to estate accounting and bank account activity; sign wire letter.	1.5



Name	Date	Description	Hours
A. Boettger	12-Jun-25	Correspondence with T+L on SOAP Member refund dataset and inquiries re same; Confirm next steps for MLMA Member refunds with M. Marchand and Fasken; Review payroll register to reconcile amounts to bank statements; Respond to creditor inquiries; Follow-up with T+L on status of roes and 2025 T4-tax slips; Review dataset compiled by T+L for SOAP Member refunds and prepare analysis of same.	4.5
G. Arenas	12-Jun-25	Processed wire payment re: withholding taxes.	0.5
G. Arenas	13-Jun-25	Processed cheque requisitions for SOAP and ULC.	0.8
A. Boettger	13-Jun-25	Review Company bank accounts and send inquiries to T+L and bank re recent deposits; Respond to member inquiries; Correspondence with T+L re cancellation of ongoing billings for MLMA and SOAP Members; Meeting with MLMA Advisory Committee and prepare meeting minutes for same; Review dataset compiled by T+L for SOAP Member refunds and prepare analysis of same; Correspondence with Computershare re lease records and costs to compile same; Send T+L deposit instructions for Receiver's estate trust accounts for ongoing deposits; Call with M. Marchand to discuss engagement status.	5.7
M. Marchand	13-Jun-25	Email correspondence with M. Sedmak re wire confirmation; matters related to member claims process planning; email correspondence with D. Chochla re claims process; email correspondence re Scotia bank account activity; prepare for meeting with MLMA advisory committee; correspondence with A. Boettger re member refunds, member claims process, advisory committee meeting and related matters; email correspondence re member billing inquiries.	3.1
A. Boettger	15-Jun-25	Draft memo to file on ULC and SOAP bank account funds and treatment in receivership; Prepare flowchart of calculation logic for calculation of SOAP Member refunds for discussion purposes.	1.5
M. Marchand	16-Jun-25	Review email correspondence re estate account disbursements; review email correspondence re member refund letter of direction.	0.2
A. Boettger	16-Jun-25	Investigate options for investment of sale proceeds and provide recommendations to M. Marchand on same; Research on SOAP Member claims and prepare notes to file on same; Review and respond to email from T+L concerning SOAP Member claims; Respond to member communications; Updated draft FAQ to Members; Coordinate delivery of books and records to storage with T. Montesano; Contact bank re employee payroll remittances; Send Fasken request to prepare direction letter re refund funds to be sent to T+L for processing to individual members; Submit update request for Receiver case webpage.	6.0
M. Marchand	17-Jun-25	Review email from Y. Michelin re Receiver's notice and statement; review email and attachment from D. Chochla re invoice; email correspondence with A. Boettger re guaranteed investment certificate options; email correspondence re creditor claim; review email and attachment from N. Longmore re legal invoice.	0.8
A. Boettger	17-Jun-25	Review datapoints for members claims calculation methodology, including research on seasonal hotel bookings for comparable rooms; Review prior precedents for delinquent accounts collections plan, creditor claims process and member claims process and draft materials outline the steps for each process; Call with member to discuss prospective claim and balance owing.	6.5
A. Boettger	18-Jun-25	Review bank account activity and provide direction to Scotiabank re processing transactions for same; Coordinate delivery of books and records to storage with T. Montesano; Review prior precedents for delinquent accounts collections plan, creditor claims process and member claims process and draft materials outline the steps for each	5.2



Name	Date	Description	Hours
		process; Discussion of purchase price allocation with M. Marchand; Review and respond to email from T+L concerning SOAP Member claims;	
M. Marchand	18-Jun-25	Review email correspondence re cash receipts; review email from S. Kailayanathan re Scotia accounts; correspondence with A. Boettger re administration updates; review estate accounting and adjusting entries; correspondence with A. Boettger re same; approve professional fees; correspondence with A. Boettger re MLMA member refunds and SOAP member refund issues.	2.2
R. George	18-Jun-25	Prepare tracking for list of creditors on claims process; Prepare cheque requisitions for payment.	2.5
A. Boettger	19-Jun-25	Send email to creditors re receivership notice and discontinuation of ongoing services; Phone call with member; Respond to member inquiries; Discussion of quantification of creditor claims and potential calculation variables; Confirm details of book and records delivery to Iron Mountain; Assemble draft letter of direction for member refunds and provide to T+L for review; Update list of member refunds and prepare comprehensive recommendation for same; Send email to Computershare re record request and next steps for advancing this matter; Provide direction to bank re ongoing fees.	4.0
R. George	19-Jun-25	Meeting with M. Marchand and A. Boettger to discuss the member claims process.	2.2
M. Marchand	19-Jun-25	Review email correspondence re Scotiabank account activity; meeting with A. Boettger and R. George re member claims process issues, claim parameters and considerations; email correspondence re Computershare.	2.9
G. Arenas	20-Jun-25	Processed cheque requisitions for SOAP and ULC.	0.4
A. Boettger	20-Jun-25	Provide update to TGF on status of discussion with Computershare; Request updates to creditor site; Discussion of draft letter of direction with M. Marchand and request Fasken to draft updates to same.	1.1
M. Marchand	20-Jun-25	Review email and attachment from M. Gill re letter of direction; correspondence with A. Boettger re letter of direction and member refunds; matters related to Computershare records, fees, and services; email correspondence with F. Sassano re letter of direction; email correspondence with S. Volkow re service list; matters related to Receiver's website; matters related to stakeholder inquiries.	1.0
A. Boettger	22-Jun-25	Respond to member inquiries.	0.3
A. Boettger	23-Jun-25	Review draft FAQ document and circulate to T+L, Fasken and MLMA Advisory Committee for review; Calls with members to answer inquiries.	0.5
M. Marchand	23-Jun-25	Email correspondence re status of member refunds and banking information; review and revise FAQ; correspondence with A. Boettger re same; email correspondence with MLMA Advisory Committee re frequently asked questions; correspondence with A. Boettger re claims process considerations.	2.3
M. Marchand	24-Jun-25	Review email from S. Kailayanathan re bank account debits; consider claims process and orders; teleconference with Fasken re claims process issues, considerations, and next steps.	2.7
A. Boettger	24-Jun-25	Prepare FAQ for distribution to email distribution list; Review online banking activity in bank accounts and follow-up with T+L for details of deposits; Prepare deposit forms for receivable collections and transfer of sale deposits; Follow-up with T+L on May 2025 monthly financial reporting; Prepare calculation of amounts paid to employees in final payroll, and potential BIA wage priority amounts payable to T+L; Call with Fasken to discuss member claims process datapoints and	5.5



Name	Date	Description	Hours
		involvement of MLMA in receivership proceedings; Respond to member inquiries; Call with members.	
R. George	24-Jun-25	Call with M. Marchand, A. Boettger, D. Chochla, and K. Jackson to discuss claims process related matters and action plan; prepared external research summary of seasonality impact on Whistler hotel prices.	4.3
G. Arenas	25-Jun-25	Recorded incoming wire from SOAP.	0.2
M. Marchand	25-Jun-25	Correspondence with A. Boettger re issue with SOAP member post-receivership transactions; email correspondence with B. Steele re claims process proposal; email correspondence with R. David re claims process proposal; review email re Scotia bank accounts; email correspondence with D. Chochla re membership claims process; email correspondence with MLMA advisory committee re frequently asked questions; review email and attachment from D. Chochla re frequently asked questions; revise same; draft email to A. Boettger re same; review email and attachment from M. Gill re letter of direction; draft email to A. Boettger re same; review email from A. Questel re MLMA member refund wire instructions; review email correspondence re status of May accounting reports; review email correspondence re member refunds.	1.7
A. Boettger	25-Jun-25	Follow-up with T+L on summary of SOAP collections; Follow-up on status of ROEs and T4s tax slips prepared by third-party payroll provider; Respond to members inquiries; Call with members; Investigate claimed usage of points by SOAP Member and discussion of same with T+L; Schedule meeting with prospective claims agent; Update Letter of Direction re MLMA Member refunds.	2.0
A. Boettger	26-Jun-25	Finalize Letter of Direction re MLMA Member refunds and send to T+L for execution; Finalize FAQ dated June 26, 2025; Update Mailchimp contact list; Update and schedule email blast to Members; Forward member voicemails to R. George; Review banking activity and investigate transactions; Provide direction to bank re fund transfer instructions; Call with prospective claims agent; Inquiries to T+L team on various matters; Respond to members inquiries; Call with members; Respond to voicemail from municipality re property taxes; Correspondence with T+L re update to SOAP points tracking sheet; Review letter of direction and confirm amount of tax withholdings for remittance.	4.5
M. Marchand	26-Jun-25	Email correspondence with A. Boettger re letter of direction; matters related to finalization of frequently asked questions; email correspondence with Fasken re member claims process; email correspondence with T. Curry re employee payroll records; email correspondence re Scotia bank account activity and transfers; review email and attachment from D. Chochla re Labour Relations Board letter; email correspondence with D. Chochla re same; teleconference with R. David and N. Madaan re claims administration proposal; matters related to Receiver's website content; review email correspondence re SOAP billings; review email and attachment from M. Sedmak re direction to pay; review estate general ledger; draft email to M. Sedmak re same; email correspondence with S. Gutierrez re Labour Relations Board letter; draft email to M. Grossell re same; sign second letter of direction.	2.7
A. Boettger	27-Jun-25	Research contact of prospective claims agent and schedule call to discuss request for proposal; Draft email to prospective claims agent to advise of scope of proposal; Follow-up with Computershare re records; Call with prospective claims agent and request for proposal; Respond to member inquiries; Prepare summary of datapoints under consideration for member claims calculation methodology and send to Fasken; Prepare list of legal questions on datapoints under member claim process.	5.6
M. Marchand	27-Jun-25	Matters related to stakeholder communications; email correspondence with A. Boettger re member claims process; email correspondence re	1.1



Name	Date	Description	Hours
		Computershare records; email correspondence with M. Grossell re Unifor; teleconference with B. Steele re member claims process proposal.	
M. Marchand	30-Jun-25	Teleconference with D. O'Connor re member claims process portal; teleconference with Kroll re member claims process portal; email correspondence re Scotia account activity; email correspondence with T. Curry re employee records of employment; email correspondence re member refunds; email correspondence with S. Volkow re service list; provide direction to R. George re same; review email and attachment from T. Cimo re member legal letter; draft email to R. Bouzkam re same; email correspondence with T. Cimo re vendor contract terminations; review email from A. Boettger re monthly reporting; review email correspondence re timeshare points and SOAP member refunds; email correspondence with A. Boettger re same; review email and attachment from S. Langston re notice of assessment; review email and attachment from J. Wong re Computershare quote; correspondence with A. Boettger re Computershare next steps.	2.7
A. Boettger	30-Jun-25	Respond to member inquiries; Prepare and send email to Fasken re investigating treatment of co-members on contracts; Follow-up with T+L payroll team on attempted charges to bank account; Send instructions to bank re freezing bank account; Send inquiry to Management requesting transaction documentation and further information requests; Call with prospective party re claims agent proposal; Review and respond to Computershare response re records and digitizing of same; Prepare summary schedules of delinquent account balances as at May 31, 2025 and statistical breakdown to assist in considerations for a Collection Plan Process.	6.0

This is **Exhibit "B"** referred to in the affidavit of

Matthew Marchand

Sworn before me this 9th day of September 2026

A handwritten signature in black ink, appearing to read "T. Montesano", written over a horizontal line.

A COMMISSIONER FOR TAKING AFFIDAVITS

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto ON M5E 1C5 Canada

INVOICE

SVC-Mountainside ULC
PO Box 2380
Halifax, NS B3J 3E5
-and-
Shell Owners Association - Pacific
4417 Sundial Place
Whistler, British Columbia, V8E 0M8

Date

November 28, 2025

Invoice No.

CINV3679782

Re **SVC Mountainside ULC**

FOR PROFESSIONAL SERVICES RENDERED in connection with our Court Appointment as Administrator for the period of July 1, 2025 to August 31, 2025, as per the details below.

Our Fee:	\$ 129,413.00
Disbursements:	
Mileage, taxi, parking	40.21
Subtotal	129,453.21
GST - 5%	6,472.66
Total Due	<u><u>\$ 135,925.87</u></u>

Summary of Time Charges	Hours	Rate	Amount
M. Marchand, Partner	51.4	690.00	35,466.00
A. Mak, Partner	8.6	690.00	5,934.00
A. Boettger, Sr. Manager	112.4	580.00	65,192.00
R. George, Sr. Analyst	37.1	365.00	13,541.50
P. Stamadianos, Sr. Analyst	22.3	365.00	8,139.50
T. Montesano, Administrator	2.4	200.00	480.00
J. Hue, Administrator	0.5	200.00	100.00
G. Arenas, Administrator	2.8	200.00	560.00
Total	<u><u>237.5</u></u>		<u><u>\$ 129,413.00</u></u>

BANK WIRE TRANSFER/EFT PAYMENTS: Payment can be made online in Canadian funds. Please ensure you email your online payment confirmations including invoice #, amount paid and payment date) to EFTPayments@bdo.ca

The banking information for BDO Canada Limited is as follows for Canadian Funds

CIBC Main Branch
Commerce Court
199 Bay Street
Toronto, ON M5L 1G9
Account Name: BDO Canada Limited

Bank: Canadian Imperial Bank of Commerce
Bank Institution #: 010
Transit #: 00002
Account #: 91-26910
Swift Reference #: CIBCCATT



Name	Date	Description	Hours
M. Marchand	02-Jul-25	Email correspondence with T. Curry re employee tax claims; review email from T. Curry re expense reimbursement; review email from J. Wong re vacation leases; draft email to A. Boettger re same; email correspondence with D. Chochla re service list; email correspondence with S. Volkow re service list; draft email to R. George re same; email correspondence with F. Sassano re letter of direction; email correspondence with S. Shurabi re Unifor successorship application; review email and attachment from B. Lalji re Whistler hotel market data; review email and attachment from R. George re same; email correspondence with A. Boettger re payroll costs; review and sign account transfer requisitions; email correspondence with A. Boettger re accounting fees.	1.20
G. Arenas	03-Jul-25	Stopped interest accumulation in account to be closed; Drafted wire letters and execute various transfers between Receiver estate accounts.	1.20
A. Boettger	03-Jul-25	Request G. Arenas arrange for interest to cease on bank account in preparation of account closing; Prepare cheque requisitions and transfers between estate accounts and authorize same; Call with Fasken to discuss member claims process, claim calculation methodology and other matters; Provide bank direction on treatment on additional transactions; Send update to Fasken on dealings with Computershare and request comments on same; Respond to member inquiries; Phone calls with members; Correspondence with T+L re employee acknowledgements at time of termination; Correspondence with M. Marchand re amounts owing to T+L for payroll related matters; Correspondence with M. Marchand on May 2025 monthly financial reporting; Send inquiries to T+L on May 2025 financial reporting and accounts receivable listing; Send email to A. Mak inquiring about consultation on claims calculation methodology.	6.50
M. Marchand	03-Jul-25	Correspondence with A. Boettger re member claims process proposals and summary of issues; review email correspondence re Scotiabank account activity; draft email to R. David re claims process; review letters and application from Unifor re successor employer application; review email and attachment from S. Shuabi re same; draft email to Fasken re inaccuracies with Unifor successor employer application; email correspondence with A. Boettger, T. Cimo and J. Horst re payroll reimbursements and employee claim subrogation; review email and attachments from S. Langston re May accounting and accounts receivable listings; review email and attachment from A. Boettger re delinquent accounts; correspondence with A. Boettger re consider issues related to member claims process and delinquent accounts collection plan; sign transfer letters and deposits; prepare for meeting with Fasken re member claims process; teleconference with Fasken re member claims process issues, considerations and next steps; review email correspondence re corporate records; email correspondence with S. Gutierrez re successorship application response; email correspondence with A. Mak re member claim quantification.	5.50
G. Arenas	04-Jul-25	Processed cheque requisitions; Draft wire letter; Recorded incoming wire.	0.60
A. Boettger	04-Jul-25	Send email to A. Mak re background for claims quantification process; Review datapoints for claims quantification of timeshare members and consider additional information requests, and discussion with M. Marchand re same; Send information request to T+L re SOAP member accounts and activity restrictions on same; Contact bank re unauthorized debit to bank account; Contact T+L re unauthorized debit and need to be connected with vendor; Download June 2025 banking activity from Debtor accounts; Assemble and send instructions to R. George on preparing R&D schedule; Follow-up with Computershare re books and	4.30



Name	Date	Description	Hours
		records; Prepare document sharing portal in anticipation of Computershare agreement.	
M. Marchand	04-Jul-25	Correspondence with A. Boettger re member claims process, Computershare, member refunds, bank account activity; review email correspondence re member refunds and accounts receivable credit balances; review email correspondence re Computershare agreement and records; sign payment requisition and wire letter.	0.90
G. Arenas	07-Jul-25	Processed wire payment and confirmed success with bank.	0.30
M. Marchand	07-Jul-25	Correspondence with A. Boettger re SOAP member refunds and related issues; review email correspondence re same; review email correspondence re wire confirmation; email correspondence with R. Boukzam re member representation letters; review email and attachment from M. Gill re responding letter to BC Labour Relations Board; email correspondence with Fasken re same; email correspondence re Computershare records; correspondence with A. Boettger re vacation lease records.	1.40
A. Boettger	07-Jul-25	Correspondence with T+L on system limitations concerning member accounts with multiple resort memberships and discuss response to same; Correspondence with Computershare re digitizing records and provided access to BDO Portal re same.	2.20
M. Marchand	08-Jul-25	Email correspondence with R. Boukzam re member contract termination; email correspondence re SOAP timeshare points usage and refunds; email correspondence re status of MLMA member refunds; email correspondence re Scotia account activity; review email correspondence re contract terminations; review email and attachment from J. Law re BC Labour Board letter; email correspondence with J. Law re same.	1.00
A. Boettger	08-Jul-25	Follow-up with T+L to confirm receipt of wire funds and initiation of refunds; Review list of service contracts, compare to service termination letters sent by Management and follow-up re other prior services; Correspondence with T+L re member point exchange options available and Receiver's intended treatment of same; Correspondence with T+L re restriction of all SOAP member accounts and discussion of potential system limitations; Provide instructions to bank on attempted transactions into account; Advise T+L of additional attempted debits to account by payroll provider.	1.50
G. Arenas	09-Jul-25	Processed cheque requisition to pay storage fees.	0.30
M. Marchand	09-Jul-25	Correspondence with A. Boettger re administration status updates, corporate income tax filing, employee T4s and next steps; review email from D. Chochla re co-member claims; sign cheque requisition; email correspondence re Computershare lease records; review email from B. Tuttle re claims process proposal; review email correspondence re ADP; sign cheque; review email and attachment from B. Mullin re tax engagement letter.	1.50
A. Boettger	09-Jul-25	Discussion with M. Marchand re file matters; Review bank activity and send inquiries to T+L re same; Respond to member inquiries; Call with member; Review engagement letter of ULC tax preparer.	1.00
R. George	09-Jul-25	Create the cashflow monitoring forecast template for SOAP and MLMA.	2.50
A. Boettger	10-Jul-25	Respond to ULC tax preparer re updates to engagement letter; Call with T+L team re SOAP member accounts and next steps; Review sample vacation leases uploaded to BDO Portal by Computershare; Draft communication to MLMA Advisory Committee re status update.	1.70
M. Marchand	10-Jul-25	Email correspondence with B. Mullin re tax engagement letter; email correspondence re Computershare records; teleconference with T+L re	1.90



Name	Date	Description	Hours
		SOAP member timeshare points, refunds, claims and related matters; matters related to member inquiries; review email and attachment from B. Steele re claims process proposal; review email and attachment from D. O'Connor re claims process proposal; review email and attachment from D. Chochla re letter from BC Labour Board.	
A. Boettger	11-Jul-25	Respond to member inquiries; Discussion with M. Marchand on MLMA Advisory Committee response and SOAP member refunds and calculation logic for same.	1.60
M. Marchand	11-Jul-25	Matters related to member inquiries; review emails from MLMA Advisory Committee re member claims, refunds and related matters; correspondence with A. Boettger re member accounts, refunds, and SOAP timeshare point considerations.	2.50
A. Boettger	13-Jul-25	Follow-up to confirm if any residual funds received through bank account and request closure of account; Follow-up on status of 2025 T4 processing.	0.20
A. Boettger	14-Jul-25	Follow-up with T+L on status of MLMA Member refunds; Request details on CRA online access from T+L; Inquire about ability of T+L finance team to isolate outstanding 2025 annual fees from members; Respond to member inquiries; Call with M. Marchand and A. Mak to discuss claims quantification methodology; Send inquiry to T+L to generate SOAP Member deposit data; Request details of deposits in bank account from T+L; Follow-up with bank re reversing transactions; Respond to creditor inquiry; Compile information on member claims process to be considered in selection of a Claims Agent.	3.70
M. Marchand	14-Jul-25	Teleconference with A. Mak re member damage claims quantification methodology; review email correspondence re employee T4s; matters related to member claims process considerations; review email correspondence re status of MLMA member refunds; review email correspondence re creditor claim; correspondence with A. Boettger re vendor expense; review email and attachment from N. Madaan re member claims process proposal.	1.90
A. Mak	14-Jul-25	Preparation and meeting with A. Boettger and M. Marchand re: damages calculation.	1.30
A. Boettger	15-Jul-25	Review claims agent proposals, summarize details and functionality, and note follow-up inquiries for same; Schedule follow-up discussions with claims agent proposal providers; Respond to member inquiries; Provide T+L with details of member refunds to be processed; Discussion of claim agent proposals and follow-up questions with M. Marchand.	3.30
M. Marchand	15-Jul-25	Correspondence with A. Boettger re claims agent proposals; email correspondence re MLMA member refund status; email correspondence re SOAP member future period timeshare points; correspondence with A. Boettger re vendor expense allocations; meeting with A. Boettger re review of claims agent proposals and related matters.	1.60
A. Boettger	16-Jul-25	Meeting with M. Marchand and A. Mak to discuss calculation methodology and prepare notes of same meeting; Call with members re pending refunds.	2.00
M. Marchand	16-Jul-25	Meeting with A. Mak re damage claim quantification methodologies and considerations; matters related to member inquiries.	1.70
A. Mak	16-Jul-25	Meeting with A. Boettger and M. Marchand re methodology and conceptual approach to claims quantification.	1.00
A. Boettger	17-Jul-25	Call with providers of claims agent proposals to discuss inquiries re same.	1.00
M. Marchand	17-Jul-25	Email correspondence re reversal of transactions in Scotiabank account; review email and attachment from D. Chochla re Unifor letter; matters	2.00



Name	Date	Description	Hours
		related to stakeholder communications; correspondence with A. Boettger re receipts and disbursements, member claims quantification, income tax filings, and SOAP member refunds updates; review email and attachment from N. Longmore re legal invoice; teleconference with Kroll re member claims process proposal.	
A. Boettger	18-Jul-25	Email to Avison re market data on timeshare programs; Discussion of monitoring member communications with R. George; Respond to member inquiries; Call with provider of claims agent proposal to discuss inquiries re same.	1.70
M. Marchand	18-Jul-25	Teleconference with R. David re claims agent proposal; email correspondence re timeshare program market data; email correspondence with S. Kailayanathan re Scotiabank account activity; review email and attachment from S. Volkow re service list; provide direction to R. George re same.	0.90
M. Marchand	21-Jul-25	Review vendor statement received; matters related to stakeholder communications; review email correspondence re Scotiabank account activity.	0.50
T. Montesano	21-Jul-25	Scan and e-mail documents to A. Boettger.	0.20
M. Marchand	22-Jul-25	Matters related to member inquiries and refunds; correspondence with R. George re same; correspondence with M. Manning and F. Sassano re same.	0.40
M. Marchand	23-Jul-25	Correspondence with R. George re stakeholder inquiries and member refunds; review email and attachment from D. Chochla re legal invoice; review email and attachment from Computershare re invoice; email correspondence with J. Law re service list; correspondence with R. George re same.	0.70
P. Stamadianos	23-Jul-25	Downloading of vacation leases from BDO Portal; Format tracking sheet; Briefing on task from A. Boettger.	3.50
R. George	23-Jul-25	Respond to member inquiries.	2.00
P. Stamadianos	24-Jul-25	Update lease spreadsheet to ensure model utilizes the appropriate data.	1.30
M. Marchand	24-Jul-25	Email correspondence re member inquiries; review email from B. Lalji re timeshare market data; correspondence with R. George re same.	0.30
R. George	24-Jul-25	Respond to member inquiries.	2.00
P. Stamadianos	25-Jul-25	Compare vacation lease agreement data to excel model.	1.50
M. Marchand	25-Jul-25	Begin drafting first court report of the Receiver (" Receiver's First Report ") ; email correspondence re payroll expenses and reimbursements; matters related to member inquiries; draft email to M. Manning re MLMA member refund reporting; review email from N. Madaan re revised member claims process proposal; review email from B. Tuttle re revised member claims process proposal.	2.90
R. George	25-Jul-25	Review online sources to assist on valuating points and their value compared to other time shares.	3.00
A. Boettger	27-Jul-25	Provide summary of recommendation for selection of claims agent proposals; Review and respond to member inquiries; Follow-up with Management re timeshare market data; Review email from income tax preparer; Follow-up with T+L team re online access to tax accounts; Review payroll information on vacation pay and respond to T+L on same; Send follow-up to Management re invoices received via mail.	2.20
M. Marchand	28-Jul-25	Email correspondence re member inquiries, status of member refunds, payroll reimbursements and SVC income tax filing; correspondence with	0.60



Name	Date	Description	Hours
		A. Boettger re member claims process and claims agent proposals; email correspondence re timeshare market data; email correspondence with M. Grossell re member claims process and professional fees.	
A. Boettger	28-Jul-25	Call with P. Stamadianos to discuss vacation lease review; Correspondence with M. Marchand on potential vacation priority claim; Call with Management to discuss various matters.	0.70
P. Stamadianos	28-Jul-25	Discussion with Adam B; Updating spreadsheet.	1.00
M. Marchand	29-Jul-25	Meeting with A. Boettger re claims agent proposals and member claims process quantification methodology; email correspondence re comparative timeshare data; matters related to stakeholder inquiries; email correspondence re receiver's accrued expenses; email correspondence re claim for expenses against estate; review email and attachment from M. Manning re MLMA member refund listing status; review email correspondence re inadvertent pre-authorized debits to SOAP member accounts; email correspondence with A. Boettger re employee vacation arrears; review email correspondence re Computershare fees; draft email to A. Boettger re Computershare document retrieval status.	2.10
A. Boettger	29-Jul-25	Respond to member inquiries; Send follow-up to MLMA team on ongoing member billings; Review Debtor bank account activity and follow-up with T+L for details on ongoing charge; Call with M. Marchand to discuss claims agent proposals; Draft update to MLMA Advisory Committee; Correspondence with T+L on information on equivalent timeshare programs and related datapoints; Follow-up with T+L re staff contract cost for property transition and wind-down period; Send inquiry to prospective claims agent re proposal; Coordinate access to online Canada Revenue Agency account; Develop scenario analysis for member refund list.	6.50
P. Stamadianos	29-Jul-25	Download vacation lease agreements from BDO Portal; update vacation lease tracking spreadsheet.	1.00
R. George	29-Jul-25	Respond to member inquiries.	4.30
A. Boettger	30-Jul-25	Call with P. Stamadianos on vacation lease review; Respond to T+L inquiries regarding unpaid reimbursements; Discussion with R. George on member communications; Discussion with M. Marchand on various matters; Discussion with T. Montesano re access to CRA online account; Respond to Computershare; Respond to creditor inquiry; Respond to inquiries from T+L on timeshare programs; Develop scenario analysis for member refund list; Review letter from union forward from Fasken.	3.20
P. Stamadianos	30-Jul-25	Correspondence with A. Boettger re updating vacation lease tracking spreadsheet.	0.80
M. Marchand	30-Jul-25	Review emails from T. Curry re ADP; correspondence with A. Boettger re Computershare, employee claims, inadvertent pre-authorized debits for SOAP members and MLMA member refunds; review email correspondence re creditor claims; review email and attachment from D. Chochla.	0.80
M. Marchand	31-Jul-25	Email correspondence with Fasken re member claims process meeting.	0.10
A. Boettger	31-Jul-25	Prepare seasonality matrix for assessing potential replacement cost of membership interests throughout the calendar year; Research of market hotel rates in geographic area; Prepare calculations of member claim quantification alternatives.	6.20
R. George	01-Aug-25	Respond to member inquiries.	2.30
P. Stamadianos	01-Aug-25	Update vacation leases tracking schedule with information from new vacation lease agreements obtained.	2.50



Name	Date	Description	Hours
A. Boettger	01-Aug-25	Prepare calculations of member claim quantification alternatives; Reconciliation of member data; Respond to member inquiry.	6.70
M. Marchand	01-Aug-25	Email correspondence with L. McMenamin re SOAP member inquiry; matters related to member inquiries.	0.30
A. Boettger	04-Aug-25	Follow-up with T+L re status of SOAP Member accounts and system restrictions.	0.10
M. Marchand	05-Aug-25	Email correspondence with L. McMenamin re SOAP member inquiries; review email and attachments from S. Langston re May monthly reporting; review email and attachment from A. Boettger re SOAP member refund calculations; review email and attachment from K. Miller re communication sent to certain SOAP members; meeting with A. Boettger re SOAP member refunds, employee vacation and payroll liabilities, contractor fees, asset monetization, corporate tax filings and member claims quantification methodology; review email correspondence re status of Computershare document transfer; email correspondence re T+L communications to members; email correspondence re SOAP non-resident tax.	1.90
A. Boettger	05-Aug-25	Review online CRA account for mail, notice of assessments and accounts balances; Investigate HST account balance in Mountainside account; Update mailing address information with CRA; Review of communication issued by T+L to SOAP Members and response with comments and inquiries on same; Discussion of file status with M. Marchand; Send request to T. Montesano to send letters to CRA, including to open new HST accounts for the Receiver; Review banking activity; Respond to creditor inquiry; Follow-up with Computershare re status of obtaining lease copies; Follow-up with Fasken re status of non-resident holdback remittance and next steps re same; Follow-up with Management on approval of contractor hours; Call to member and leave voicemail re member inquiries.	5.30
T. Montesano	05-Aug-25	Draft letter to request on-line authorization draft letters to request the opening of new HST accounts.	1.20
R. George	05-Aug-25	Respond to member inquiries.	3.40
M. Marchand	06-Aug-25	Meeting with A. Boettger and A. Mak re member claim quantification methodology; Correspondence with A. Boettger re sales tax filings and statements of receipts and disbursements; Review email re Computershare agreement transfer update; Email correspondence with T. Montesano and A. Boettger re vendor invoice.	1.50
A. Boettger	06-Aug-25	Prepare template interim statement of receipts and disbursements; Meeting with M. Marchand and A. Mak to discuss claims quantification methodology; Prepare scenario calculations for claims quantification methodology and summarize results.	7.00
T. Montesano	06-Aug-25	Prepare payment of invoice for storage fees, call iron mountain to discuss charges.	0.50
A. Mak	06-Aug-25	Damages framework analysis and review.	1.00
R. George	06-Aug-25	Respond to member inquiries.	4.40
M. Marchand	07-Aug-25	Correspondence re incorrect vendor invoicing and Computershare fees; review emails from K. Miller re SOAP member refunds; teleconference with T+L re SOAP member refunds and point transfer options; correspondence with A. Boettger re same; draft email to D. Chochla re same.	1.00
A. Boettger	07-Aug-25	Correspondence with Computershare; Prepare template interim statement of receipts and disbursements; Draft and send letter to CRA re	3.30



Name	Date	Description	Hours
		GST/HST security deposit; Call with T+L to discuss SOAP Member account treatment; Review and approve communication for SOAP Members to be circulated by T+L; Investigate member inquiry; Review responses by T+L to financial inquiries, determine assets available for realization and send additional inquiries to T+L.	
R. George	07-Aug-25	Respond to member inquiries.	3.30
M. Marchand	08-Aug-25	Email correspondence re employee vacation arrears; email correspondence re SVC corporate income tax return; email correspondence with K. Miller re SOAP member communications; email correspondence with D. Chochla re SOAP member refunds and claims; review email from Z. Petruf re non-resident withholding tax; matters related to member inquiries;	0.60
A. Boettger	08-Aug-25	Review and approve 2024 corporate income tax return and engagement letter for ULC; Update tracking of T+L payments to former employees; Call with R. George to discuss member communications; Review and send email to T+L team re deadline for SOAP Members to select points transfer option	1.20
A. Boettger	11-Aug-25	Call with member to discuss refunds and claim process.	0.20
M. Marchand	11-Aug-25	Email correspondence re corporate tax filing; sign payment requisition; email correspondence re SOAP member communications; bank reconciliations.	0.50
A. Boettger	12-Aug-25	Review bank charges in bank accounts and correspondence with Bank re same; Meeting with M. Marchand to discuss preliminary claims quantification methodology calculations, in preparation of call with Fasken; Call with Fasken to discuss claims quantification methodology and preliminary calculations.	2.30
M. Marchand	12-Aug-25	Review email and attachment from A. Boettger re member claim methodology quantifications; review email from A. Mak re same; phone call with A. Boettger re same; teleconference with Fasken and BDO team re same;	3.20
P. Stamadianos	12-Aug-25	Updating vacation lease tracking schedule.	0.20
A. Mak	12-Aug-25	Call with A. Boettger, M. Marchand and the Receiver's legal counsel re claims quantification methodology.	1.30
G. Arenas	13-Aug-25	Processed wire payment.	0.40
M. Marchand	13-Aug-25	Matters related to member inquiries and member refunds.	0.30
P. Stamadianos	13-Aug-25	Updating vacation lease tracking schedule.	0.50
A. Boettger	13-Aug-25	Respond to T+L inquiry re payment of creditor balances; Respond to creditor inquiry; Draft Receiver's First Report to the Court; Respond to member inquiries; Provide direction to T+L re recovery of credit balances with vendor; Inquiries to T+L team re deposits into bank accounts and attempted wire deposit reversal.	3.30
A. Boettger	14-Aug-25	Correspondence with Fasken re member contract terms.	0.40
A. Boettger	15-Aug-25	Call with M. Marchand and A. Mak to discuss claims quantification methodology; Draft Receiver's First Report.	2.30
A. Mak	15-Aug-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology; Internet research on timeshare valuation.	0.70
M. Marchand	15-Aug-25	Teleconference with A. Boettger and A. Mak re member claims quantification analysis; review memo from TGF re member claims quantification methodologies.	1.00



Name	Date	Description	Hours
P. Stamadianos	18-Aug-25	Updating vacation lease tracking schedule.	2.50
M. Marchand	18-Aug-25	Matters related to stakeholder communications.	0.30
A. Boettger	18-Aug-25	Draft First Receiver's Report.	2.50
A. Boettger	19-Aug-25	Correspondence with T+L re issuing of communication to SOAP Members; Draft Claim Quantification Memo and supporting calculations.	3.20
M. Marchand	19-Aug-25	Review email and attachment from K. Miller re SOAP member communication; email correspondence re same; correspondence with A. Boettger re SOAP member refunds; review email and attachment from S. Volkow re service list; matters related to Receiver's case website; correspondence with A. Boettger re FAQ; email correspondence re Computershare vacation leases; correspondence with A. Boettger re same;	0.90
A. Boettger	20-Aug-25	Correspondence with bank re bank activity; Email to ADP re receivership appointment and ongoing transactions to bank account being rejected; Respond to T+L re member inquiry; Draft FAQ for August 2025 and send to M. Marchand for review; Draft Claim Quantification Memo and supporting calculations.	3.50
M. Marchand	20-Aug-25	Email correspondence with L. McMenamin re member inquiry; correspondence with A. Boettger re bank accounts and member accounts receivable; email correspondence re ADP and employee tax documents.	0.50
P. Stamadianos	20-Aug-25	Updating vacation lease tracking schedule.	4.50
R. George	20-Aug-25	Respond to member inquiries.	3.50
A. Boettger	21-Aug-25	Correspondence with bank re activity; Review deposit details assembled by T+L; Follow-up with T+L re historical SOAP collection details for assessing refund eligibility; Correspondence with Management re potential additional member refund; Schedule meeting with A. Mak and M. Marchand to discuss claims quantification process; Draft Claim Quantification Memo and supporting calculations; Perform market research on timeshare industry and qualitative valuation factor; Update seasonality matrix and send to R. George; Discussion with R. George on additional research for seasonality matrix; Call with R. George and J. Hue to discuss transitioning of Mountainside email monitoring; Review and respond to member inquiries.	5.70
M. Marchand	21-Aug-25	Correspondence with A. Boettger re member inquiries and claims quantification methodologies; review email correspondence with M. Manning re SOAP points payments; review email from R. Sexton re claims process update; email correspondence with D. Chochla re same; review email from K. Anway re member refunds; email correspondence with D. Chochla re same; draft email to M. Manning re member refund status updates.	0.70
R. George	21-Aug-25	Meeting with A. Boettger and J. Hue to discuss member communications; Respond to member inquiries.	1.20
J. Hue	22-Aug-25	Meeting with R. George regarding monitoring email account procedure and responding to inquiries.	0.50
T. Montesano	22-Aug-25	Review outstanding HST filings listed on online CRA account; Call with A. Boettger re on-line CRA access and filing HST returns.	0.50
P. Stamadianos	22-Aug-25	Updating vacation lease tracking schedule.	3.00
A. Boettger	22-Aug-25	Review communications with Service List and provide updates to same; Call with member to discuss refunds; Draft Claim Quantification Memo and supporting calculations; Correspondence with T+L re member	4.30



Name	Date	Description	Hours
		inquiries; Call with M. Marchand to discuss draft FAQ; Review market research assembled by R. George and prepare analysis on same.	
M. Marchand	22-Aug-25	Correspondence with D. Chochla and A. Boettger re service list communications; email correspondence re creditor claim; review and revise FAQ; correspondence with A. Boettger re FAQ and member claims quantification.	1.40
R. George	22-Aug-25	Meeting with J. Hue to discuss member communications; Respond to member inquiries; Reviewed market rates for MLMA to prepare a summary of seasonal hotel market rates.	4.10
A. Boettger	25-Aug-25	Compile list of MLMA Member refunds requiring investigation and contact members requesting proof of payment details; Respond to member inquiries; Send inquiries to Management re MLMA Member accounts; Send inquiries to T+L re Member refunds status and SOAP Member account balances; Correspondence with T+L re trade account credit balance to be refund; Respond to T+L inquiries re member refunds.	2.30
A. Mak	25-Aug-25	Review draft Claim Quantification Memo.	1.10
M. Marchand	25-Aug-25	Matters related to member inquiries; email correspondence re accounting activity.	0.20
A. Boettger	26-Aug-25	Review responses from members and update member refund tracking list; Call with A. Mak and M. Marchand to discuss claims quantification memo and amendments to same; Prepare amendments to claim quantification calculations; Respond to member inquiries; Correspondence with M. Marchand re member inquiry requests.	3.80
A. Mak	26-Aug-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology.	0.70
M. Marchand	26-Aug-25	Review email and attachments from J. Caruso re timeshare purchase agreement; review email correspondence re same; review email and attachments from A. Boettger re claims quantification methodology updates; teleconference with A. Boettger and A. Mak re same.	2.40
R. George	27-Aug-25	Respond to member inquiries.	1.10
A. Boettger	27-Aug-25	Review responses from members and update member refund tracking list; Call with bank to discuss account functionality and service fees; Review SOAP refund schedule and perform checks on formula integrity; Meeting with A. Mak and M. Marchand to discuss claims quantification methodology.	3.10
M. Marchand	27-Aug-25	Meeting with A. Boettger and A. Mak re member claims quantification methodology; correspondence with A. Boettger re member refunds status and bank account transitioning; matters related to member inquiries; review email and attachment from M. Manning re status of member refunds; draft email to M. Manning re same;	2.10
A. Mak	28-Aug-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology.	1.50
A. Boettger	28-Aug-25	Review responses from members and update member refund tracking list; Correspondence with T+L; Call with P. Stamadianos to discuss status of vacation lease review; Prepare and send letter of direction to Debtor bank with instructions re account services to cancel; Update claims quantification calculations.	2.40
M. Marchand	28-Aug-25	Review email and attachment from D. Chochla re legal invoice; review email and attachment from S. Langston re May 2025 monthly reporting asset balances.	0.20



This is **Exhibit "C"** referred to in the affidavit of

Matthew Marchand

Sworn before me this 9th day of September 2026

A handwritten signature in black ink, appearing to read "T. Montesano". The signature is fluid and cursive, with a long horizontal stroke extending from the end.

A COMMISSIONER FOR TAKING AFFIDAVITS

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto ON M5E 1C5 Canada

INVOICE

SVC-Mountainside ULC
PO Box 2380
Halifax, NS B3J 3E5
-and-
Shell Owners Association - Pacific
4417 Sundial Place
Whistler, British Columbia, V8E 0M8

Date

January 9, 2026

Invoice No.

CINV3745319

Re **SVC Mountainside ULC**

FOR PROFESSIONAL SERVICES RENDERED in connection with our Court Appointment as Administrator for the period of September 1, 2025 to December 31, 2025, as per the details below.

Our Fee:	\$ 175,405.00
Disbursements:	
Mailing, courier	13.52
Subtotal	175,418.52
GST - 5%	8,770.93
Total Due	\$ 184,189.45

Summary of Time Charges	Hours	Rate	Amount
M. Marchand, Partner	79.5	690.00	54,855.00
A. Mak, Partner	8.3	690.00	5,727.00
A. Boettger, Sr. Manager	174.1	580.00	100,978.00
S. Armes, Analyst	8.6	365.00	3,139.00
J. Walker, Sr. Analyst	20.4	365.00	7,446.00
T. Montesano, Administrator	4.5	200.00	900.00
J. Hue, Administrator	6.2	200.00	1,240.00
G. Arenas, Administrator	5.6	200.00	1,120.00
Total	307.2		\$ 175,405.00

BANK WIRE TRANSFER/EFT PAYMENTS: Payment can be made online in Canadian funds. Please ensure you email your online payment confirmations including invoice #, amount paid and payment date) to EFTPayments@bdo.ca

The banking information for BDO Canada Limited is as follows for Canadian Funds

CIBC Main Branch
Commerce Court
199 Bay Street
Toronto, ON M5L 1G9
Account Name: BDO Canada Limited

Bank: Canadian Imperial Bank of Commerce
Bank Institution #: 010
Transit #: 00002
Account #: 91-26910
Swift Reference #: CIBCCATT

Name	Date	Description	Hours
A. Boettger	01-Sep-25	Update claims quantification calculations and claims quantification memo; Respond to member inquiries.	3.0
M. Marchand	01-Sep-25	Review email from member re refunds and email correspondence with A. Boettger re same; Review email from A. Boettger re MLMA Advisory Committee (" Advisory Committee ") update;	0.4
A. Boettger	02-Sep-25	Correspondence with Travel and Leisure (" T+L ") re title department cancelling of member accounts; Call with M. Marchand to discuss draft frequently asked questions (FAQ) and Mountainside Lodge Members Association (" MLMA ") member refund status, Shell Owners Association - Pacific (" SOAP ") refund status, claims quantification memo and other receivership matters; Call with member re receivership questions; Respond to member inquiries; Follow-up with Computershare Trust Company of Canada (" Computershare ") on status of compiling vacation leases.	2.1
M. Marchand	02-Sep-25	Matters related to member inquiries and correspondence with A. Boettger re same; Email correspondence with T+L re title department records; Meeting with A. Boettger re ineligible MLMA member refunds, status of information for SOAP member refunds, member inquiries, FAQ and Advisory Committee update; Review and revise FAQ; Draft email to Fasken re same; Draft email to Advisory Committee re updates; Review email and attachment from Fasken re British Columbia Labour Board (" Labour Board ") correspondence.	2.2
J. Hue	02-Sep-25	Respond to member inquiry re refund status.	0.2
J. Hue	03-Sep-25	Prepare cheque requisitions for estate disbursements.	0.7
A. Boettger	03-Sep-25	Send email to Fasken re processing of member refunds; Discussion with J. Hue on vacation lease contract review; Correspondence with Computershare; Review SOAP Member refund calculation schedule.	2.2
M. Marchand	03-Sep-25	Email correspondence with Advisory Committee re FAQ; Review email correspondence re Computershare; Review email and attachment from Fasken re FAQ and correspondence re same; Correspondence with A. Boettger re FAQ, member inquiries, member refunds and Advisory Committee meetings.	0.9
J. Hue	03-Sep-25	Prepare cheque requisition for estate disbursements.	0.5
G. Arenas	04-Sep-25	Process cheque requisitions and prepare payments for same.	0.3
J. Walker	04-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule.	3.9
J. Hue	04-Sep-25	Processing of filing fee remittance for receivership estate.	0.4
A. Boettger	04-Sep-25	Respond to member inquiries; Discussion with J. Hue on vacation lease contract review; Review SOAP member refund calculation schedule; Correspondence with T+L re account management and member notifications; Review SVC Mountainside ULC (" ULC "), SOAP and MLMA bank activities and prepare inquiries re same; Discussion with M. Marchand on claims quantification calculations and assumptions; Identify areas for modification and follow-up re claims quantification calculations.	5.2
M. Marchand	04-Sep-25	Review email and attachment from Fasken re Labour Board correspondence; Email correspondence re Advisory Committee meetings; Meeting with A. Boettger re review of member claim quantification methodology assumptions and testing of same; Review email correspondence with T+L re automated member communications; Email correspondence with Fasken re member refunds.	3.6



Name	Date	Description	Hours
A. Mak	05-Sep-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology and calculations.	1.1
J. Walker	05-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule.	7.0
A. Boettger	05-Sep-25	Respond to owner inquiries; Schedule call with Fasken to discuss claims quantification methodology; Review timeshare purchase agreement ("TPA") to assess the inclusion of capital reserve costs in annual fees; Update mass email distribution list; Prepare and send FAQ dated September 5 2025; Correspondence with ULC, SOAP and MLMA bank re attempted transaction through accounts; Call with A. Mak to discuss claims quantification methodology; Review of update refund schedule and identify differences; Correspondence with Management re member refunds; Discussion with T. Montesano re Receiver's HST accounts.	2.9
M. Marchand	05-Sep-25	Email correspondence re advancing member claims quantification methodology; Review email correspondence re status of SOAP member refunds support; Correspondence with A. Boettger re FAQ; Meeting with A. Boettger and A. Mak re member claims quantification methodologies.	1.4
M. Marchand	07-Sep-25	Approve July 2025 bank reconciliations; Draft email to A. Boettger re bank account transfers and bank account closure status; Review email from A. Boettger re member refunds.	0.3
A. Boettger	07-Sep-25	Respond to member inquiries.	1.0
T. Montesano	08-Sep-25	Receive and review correspondence received from CRA.	0.2
G. Arenas	09-Sep-25	Process intercompany funds transfer.	0.5
M. Marchand	09-Sep-25	Correspondence with A. Boettger re preparation for meeting with Fasken; Review email re service list update; Matters related to Receiver's case webpage; Meeting with Fasken re member claims quantification methodology.	1.3
J. Walker	09-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule.	4.4
T. Montesano	09-Sep-25	Prepare cheque requisition for supplier invoice.	0.2
A. Boettger	09-Sep-25	Respond to member inquiries; Download historical banking transactions for records for ULC, SOAP and MLMA; Request closure of ULC, SOAP and MLMA bank accounts; Prepare allocation and transfer of account interest; Call with Fasken to discuss claims quantification methodology.	2.6
J. Hue	09-Sep-25	Prepare and submit request to update case website.	0.2
M. Marchand	10-Sep-25	Email correspondence re Advisory Committee meeting; Matters related to bank account transfers.	0.2
A. Boettger	10-Sep-25	Schedule meeting with Advisory Committee.	0.2
J. Walker	10-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule.	0.8
A. Boettger	11-Sep-25	Respond to member inquiries.	0.2
G. Arenas	12-Sep-25	Process supplier invoice payment.	0.3
A. Boettger	12-Sep-25	Provide direction to T+L on payout of vendor account credit balance; Respond to owner inquiries; Assemble batch of MLMA member refund payments for processing; Call with Advisory Committee.	1.4
M. Marchand	12-Sep-25	Prepare for Advisory Committee meeting; Attend Advisory Committee meeting.	1.5



Name	Date	Description	Hours
G. Arenas	15-Sep-25	Process closure of estate bank account no longer required.	0.3
J. Walker	15-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule; Review leases flagged for inconsistencies to address same.	1.7
A. Boettger	15-Sep-25	Respond to member inquiries; Review vacation lease exception report and clear queries; Call with J. Walker to discuss vacation lease review; Review email correspondence from Advisory Committee; Send request to T+L to transfer authorizations for MLMA tax filings to the Receiver; Draft and send letter of direction to ULC, SOAP and MLMA bank re closure of accounts.	3.0
M. Marchand	15-Sep-25	Correspondence with A. Boettger re Advisory Committee meeting, member claims and vacation lease review; Review email from Advisory Committee re approval of Receiver's recommended actions; Correspondence with A. Boettger re member claims quantification methodology and member inquiries.	0.6
J. Walker	16-Sep-25	Reviewing vacation lease contracts and confirm datapoints in contract tracking schedule; Review leases flagged for inconsistencies to address same.	2.6
A. Boettger	17-Sep-25	Review of vacation lease review exception report and clear exceptions.	2.5
A. Boettger	18-Sep-25	Review of vacation lease review exception report and clear exceptions; Search for missing vacation leases; Follow-up with Computershare to request copies of missing vacation leases; Contact contract management party to request copies of TPAs; Prepare and file SOAP HST returns for partial periods as requested by CRA; Respond to owner inquiries.	2.9
M. Marchand	18-Sep-25	Review email correspondence re Computershare document transfer status updates; Email correspondence re SOAP member refunds.	0.2
A. Boettger	19-Sep-25	Call with member and forward information on receivership proceedings; Prepare cheque requisitions for reimbursement of payroll items to T+L; Draft and send email to Fasken re matter identified during vacation lease review.	1.5
A. Mak	19-Sep-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology and calculations; Discussion of claims quantification methodology scenarios and datapoints.	0.3
M. Marchand	19-Sep-25	Review email correspondence re MLMA member vacation lease claim quantification; Review email correspondence with Computershare re vacation lease documents; Review email from A. Boettger re same.;	0.3
G. Arenas	22-Sep-25	Processed cheque requisition for Computershare services in assembling vacation lease documents.	0.3
A. Boettger	22-Sep-25	Update claims quantification calculations; Respond to member inquiries.	3.0
M. Marchand	22-Sep-25	Correspondence with A. Boettger re status updates.	0.1
G. Arenas	24-Sep-25	Receive, record and deposit cheque into bank.	0.2
G. Arenas	25-Sep-25	Process cheque requisitions for professional fees.	0.3
M. Marchand	25-Sep-25	Email correspondence with G. Arenas re cash receipt; Review email and attachment from Fasken re service list; Matters related to Receiver's case webpage and provide direction to J. Hue re same; Email correspondence with TGF re claims process updates and accounts; Review emails from Fasken re MLMA vacation lease assignments and impact on potential claims; Review email and attachments from Fasken re legal invoices; Review email and attachment from Fasken re invoice.	1.2
J. Hue	25-Sep-25	Update the Receiver's case webpage.	0.2



Name	Date	Description	Hours
T. Montesano	26-Sep-25	Coordinate courier for delivery of professional fees payment.	0.3
M. Marchand	26-Sep-25	Review potential payment reissuance required due to Canada Post strike.	0.1
M. Marchand	29-Sep-25	Review email and attachments from Fasken re legal invoices; Matters related to member inquiries.	0.5
T. Montesano	29-Sep-25	Coordinate courier for delivery of professional fees payment.	0.6
M. Marchand	01-Oct-25	Correspondence with J. Hue re member inquiries; Email correspondence re developer fee refund eligibility; Approve bank reconciliations.	0.6
T. Montesano	01-Oct-25	Arrange for the courier of professional fee cheques.	0.3
M. Marchand	02-Oct-25	Email correspondence re Notice of Assessment; Email correspondence re member inquiries; Review email and attachment from A. Boettger re MLMA member refunds; Draft emails to A. Boettger re same; Email correspondence with A. Boettger re MLMA financial statements.	0.8
J. Hue	03-Oct-25	Call with member re member refund inquiry.	0.2
A. Boettger	03-Oct-25	Respond to member inquiries; Discussion with M. Marchand on status of MLMA member refunds; Correspondence with T+L re Advisory Committee request for historical financial results; Summarize payments made to associated corporations from the ULC, SOAP and MLMA bank account.	3.3
M. Marchand	03-Oct-25	Email correspondence re MLMA financial reporting; Email correspondence with A. Boettger re SOAP member refunds status updates; Matters related to member communications.	0.5
A. Boettger	06-Oct-25	Review comments from Fasken re assigned vacation leases and impact on claims quantification; Respond to member inquiries; Call with M. Marchand to discuss file status; Review notice of attempted deposit to closed bank account and contact T+L banking team re same.	3.1
M. Marchand	06-Oct-25	Email correspondence re employee payroll records and developer claims; Email correspondence with A. Boettger re MLMA member refunds, Advisory Committee financial information requests, member communications, and claims quantification methodology data limitations; Call with A. Boettger re status updates and member claims process; Review email correspondence re bank account closures.	1.6
M. Marchand	07-Oct-25	Matters related to member claims process development; Email correspondence re MLMA member refunds and letter of direction.	0.3
A. Boettger	07-Oct-25	Draft and send letter of direction to T+L re MLMA member refunds of 2025 maintenance fees; Review and update calculations in claims quantification methodology; Investigate individual claim discrepancies and errors, tracking to underlying data to identify data errors for correction.	6.5
G. Arenas	08-Oct-25	Record incoming wire deposits from closed bank accounts.	0.2
M. Marchand	08-Oct-25	Email correspondence re coordinating meetings with Fasken and TGF; Matters related to member inquiries.	0.3
A. Boettger	08-Oct-25	Review bank deposit detail provided by T+L; Email to BC Assessments to advise of property sale and provide contact of new property owner for 2026 property assessment; Coordinate call with Fasken on claims quantification methodology.	2.5
A. Boettger	09-Oct-25	Respond to member inquiries; Draft First Report to the Court of the Receiver (" Receiver's First Report "); Call with member; Call with Management to discuss pre-closure treatment of May 2025 member reservations; Correspondence with M. Marchand on various matters; Draft email to TGF on status of claims quantification methodology.	2.8

Name	Date	Description	Hours
M. Marchand	09-Oct-25	Review email correspondence re employee records; Call with A. Boettger re member claims quantifications; Review email and attachment from Fasken re Labour Board letter.	1.0
M. Marchand	14-Oct-25	Prepare for meeting with Fasken re member claims quantification methodologies; Meeting with Fasken re member claims quantification methodologies, claims process and related matters.	1.5
A. Boettger	14-Oct-25	Draft and send email to TGF on status of claims quantification methodology; Discussion with Fasken on claims quantification methodology; Draft Receiver's First Report.	3.0
M. Marchand	15-Oct-25	Meeting with A. Boettger re status updates, issues and next steps; Prepare for meeting with TGF re member claims quantification methodology; Prepare for meeting with Advisory Committee re same; Meeting with Fasken re claims quantification methodology.	1.7
A. Boettger	15-Oct-25	Call with CRA representative re HST security deposit balances and outstanding account balances; Discussion with T. Montesano re investigation of unapplied payments to Company's HST account; Draft letters to CRA re investigation of previously paid amounts; Discussion with M. Marchand re file status; Call with Fasken re planning for call with TGF; Respond to member inquiries; Send request for information to T+L re wire payment confirmation.	3.2
T. Montesano	15-Oct-25	Discussion with A. Boettger re HST remitted to CRA that does not appear in the statement of account, call with CRA to discuss, access CRA website to download statement of account, provide same to A. Boettger.	1.0
M. Marchand	16-Oct-25	Review email from Fasken re claimants and distribution pools; Review email from A. Boettger re same; Prepare for meeting with TGF re member claims quantification methodologies; Meeting with TGF and Fasken re same; Call with Fasken re member claims quantification; Call with A. Boettger re member claims quantification; Correspondence with Fasken re SOAP organization documents and review same.	4.8
A. Boettger	16-Oct-25	Draft letters to CRA re investigation of previously paid amounts; Assemble flowcharts of potential claims against various legal entities and circulate to Fasken; Discussion with Fasken of SOAP ownership status; Call with TGF and Fasken to discuss claims quantification process and prepare summary notes on same; Draft and send email to Fasken re potential penalty to levy against delinquent members; Review and edit communication to be circulated by T+L to SOAP members; Discussion with M. Marchand on claims quantification process matters following discussion with TGF; Coordinate call with A. Mak to discuss claims quantification methodology.	5.0
M. Marchand	17-Oct-25	Email correspondence with T+L re letter of direction; Correspondence with A. Boettger re vacation leases, buyback contract terms and member claim quantification issues; Meeting with Advisory Committee re updates, member claims process and related matters.	2.4
A. Boettger	17-Oct-25	Draft and send correspondence to S. Kumar and C. Sehgal re construction cost inflation data; Draft and send correspondence to Fasken re buyback terms in vacation leases; Draft correspondence with A. Mak regarding claim quantification methodology and follow-up items from stakeholder consultation calls; Call with J. Hue to discuss monitoring of member communications; Prepare updated letter of direction and send to T+L; Draft and send letter to CRA re investigation of previously paid amounts; Review and respond to correspondence from Fasken re annexation agreements and potential claims; Correspondence with Fasken re matters relating to member claims; Meeting with Advisory Committee, discussion of receivership proceeding and prepare meeting minutes for same.	4.9
M. Marchand	20-Oct-25	Review email correspondence re SOAP member points usage and refunds; Email correspondence re member claims quantification considerations;	0.8



Name	Date	Description	Hours
		Review letter of direction re MLMA member refunds; review Advisory Committee meeting minutes; Matters related to member inquiries.	
G. Arenas	21-Oct-25	Process cheque requisitions and prepare payments for same.	0.3
M. Marchand	21-Oct-25	Email correspondence with Fasken re member delinquencies and bulk lease agreement; Review email and attachment from Fasken re service list; Matters related to Receiver's case webpage; Matters related to accounts; Review estate general ledger activity.	0.9
A. Mak	22-Oct-25	Meeting with A. Boettger and M. Marchand re claims quantification methodology and calculations; Discussion of claims quantification methodology scenarios and datapoints.	1.2
M. Marchand	22-Oct-25	Correspondence with T+L re MLMA member refunds and status of same; Correspondence with A. Boettger re SOAP member refunds status updates; Meeting with A. Boettger re review of member claims quantification considerations and issues; Matters related to payroll reimbursement; Meeting with A. Boettger and A. Mak re member claim quantification considerations and issues; Meeting with Fasken re same; Email correspondence with A. Boettger and A. Mak re delinquent member damage claims assessment.	4.6
A. Boettger	22-Oct-25	Draft email response to T+L re SOAP member refunds; Review of claims quantification methodology with M. Marchand; Meeting with A. Mak to discuss claims quantification methodology; Meeting with Fasken to discuss claims quantification methodology and prepare for call with TGF.	3.6
G. Arenas	23-Oct-25	Drafted cheque requisition for professional fees; Process payment of professional fees.	0.4
A. Mak	23-Oct-25	Discussion of claims quantification methodology datapoints and support or same.	0.6
J. Hue	23-Oct-25	Monitor member correspondence and draft responses for A. Boettger review.	0.7
A. Boettger	23-Oct-25	Correspondence with A. Mak re claims quantification process treatment of delinquent members; Scheduling of call with TGF re claims quantification.	2.2
M. Marchand	23-Oct-25	Email correspondence re rescheduling claims process meeting with Fasken and TGF; Email correspondence with A. Boettger and A. Mak re delinquent member claims and consider issues related to same.	1.1
A. Mak	24-Oct-25	Discussion of claims quantification methodology datapoints and support or same.	0.4
J. Hue	24-Oct-25	Request to update Receiver's case webpage.	0.2
M. Marchand	24-Oct-25	Email correspondence with A. Mak re delinquent member claims and related matters; Call with A. Boettger re same; Email correspondence re matters related to tax filing preparation and issues; Correspondence re SOAP bulk lease agreement; Meeting with A. Mak and A. Boettger re delinquent member claims issues; Correspondence with A. Boettger re tax clearance certificate; review email and attachment from Fasken re invoice.	1.4
A. Boettger	24-Oct-25	Review draft responses to member inquiries; Respond to member inquiries; Call with M. Marchand re claims quantification process matters in discussion with A. Mak; Correspondence with R. Cross re 2025 income tax return preparation and matters to discuss re same; Call with A. Mak to discuss quantification methodology; Discussion on preparing updated statement of interim receipts and disbursements with S. Armes; Updated claim quantification methodology calculations.	4.0



Name	Date	Description	Hours
G. Arenas	27-Oct-25	Drafted cheque requisition for professional fees; Process payment of professional fees.	0.3
S. Armes	27-Oct-25	Prepare interim statement of receipts and disbursements as at September 30, 2025.	3.5
M. Marchand	27-Oct-25	Email correspondence re income tax engagement.	0.1
A. Boettger	29-Oct-25	Review and updated draft interim statement of receipts and disbursements as at September 30, 2025; Call to respond to member inquiries.	1.0
A. Boettger	30-Oct-25	Prepare summary schedules of claims under different damage claim methodologies and variables.	2.8
A. Boettger	31-Oct-25	Prepare summary schedules of claims under different damage claim methodologies and variables; Reconcile deferred capital expenditure allocation across MLMA member claims; Call with Fasken and TGF to discuss claim quantification methodology; Assemble information required for filing outstanding HST returns for all entities up to October 31, 2025.	4.2
S. Armes	03-Nov-25	Update interim statement of receipts and disbursements (R&D) to October 31, 2025.	3.5
A. Boettger	03-Nov-25	Filing of outstanding HST returns for all entities up to October 31, 2025; Correspondence with M. Marchand re Member refunds; Update claims quantification memo.	3.4
J. Hue	03-Nov-25	Respond to member inquiries.	0.6
M. Marchand	03-Nov-25	Meeting with A. Boettger re member claims methodology, member refunds, court materials and next steps; Matters related to member inquiries.	0.9
A. Boettger	04-Nov-25	Respond to member inquiries; Review information provided by T+L re SOAP Member refunds and respond to same re deficiencies in information; Review R&D as at October 31, 2025.	4.0
M. Marchand	04-Nov-25	Review emails and attachments from T+L re SOAP member refunds.	0.2
A. Boettger	05-Nov-25	Draft claims quantification memo; Draft Receiver's First Report.	3.8
M. Marchand	05-Nov-25	Correspondence with A. Boettger re Receiver's First Report, SOAP member refunds, member communications.	0.3
A. Boettger	06-Nov-25	Correspondence with T+L re Receiver's information requests; Draft Receiver's First Report.	5.0
M. Marchand	06-Nov-25	Correspondence with A. Boettger re claims process forms; Correspondence with T+L re member refund updates and status of distributions; Review email correspondence re SOAP member refunds.	0.4
A. Mak	07-Nov-25	Review claims quantification memo and provide comments re same.	2.1
A. Boettger	07-Nov-25	Draft Receiver's First Report; Reconcile interval weeks, quantity and values in master interval listing.	5.9
M. Marchand	07-Nov-25	Email correspondence re draft Court materials.	0.2
G. Arenas	10-Nov-25	Process wire payment received.	0.1
M. Marchand	10-Nov-25	Review email and attachment from A. Boettger re claims quantification memo and call with A. Boettger re same.	1.5
A. Boettger	10-Nov-25	Draft Receiver's First Report; Reconcile interval weeks, quantity and values in master interval listing; Respond to T+L re outstanding information requests; Draft and send email to MLMA Members with pending	3.8



Name	Date	Description	Hours
		refunds requesting alternative payment details; Review draft member claims process forms; Correspondence with Fasken re member claims process forms; Confirm receipt of member receivable collection, update tracking documents and send to G. Arenas for recording in banking; Call with M. Marchand to discuss draft memo on claims quantification methodology.	
M. Marchand	11-Nov-25	Correspondence with A. Mak re claims methodology memo; Review emails from Advisory Committee re issues, meeting agenda and coordination; Email correspondence with A. Boettger re same; Review email correspondence re member refund status updates.	0.4
A. Boettger	11-Nov-25	Incorporate updates into draft claims quantification memo.	4.0
J. Hue	11-Nov-25	Respond to member inquiries.	0.7
A. Boettger	12-Nov-25	Respond to member inquiries; Review member inquiry responses drafted by J. Hue; Review comments from A. Mak on claims quantification memo and respond to comments on same; Correspondence with Advisory Committee; Correspondence with Fasken on member claims process forms and structure; Draft Frequently Asked Questions document in preparation of informing members of claim process.	4.0
M. Marchand	12-Nov-25	Matters related to member inquiries; Email correspondence with Advisory Committee; Approve September 2025 bank reconciliations.	0.4
A. Mak	12-Nov-25	Review updates to claims quantification memo.	1.6
A. Boettger	13-Nov-25	Send response to Advisory Committee; Draft Frequently Asked Questions document in preparation of informing members of claim process; Call with Member re Member inquiry; Review Fasken comments on claim quantification memo.	3.5
M. Marchand	13-Nov-25	Matters related to member inquiries; Email correspondence re Advisory Committee.	0.4
J. Hue	14-Nov-25	Update the Receiver's webpage.	0.2
A. Boettger	14-Nov-25	Respond to member inquiries; Update contact information required for issuing MLMA refunds; Coordinate MLMA refunds with T+L; Update claims quantification memo with all reviewer comments and circulate new draft to M. Marchand.	3.0
M. Marchand	14-Nov-25	Review email and attachment from Fasken re legal invoice; Correspondence with A. Boettger re MLMA and SOAP member refunds; Correspondence with A. Boettger re member claims methodology memo.	0.3
M. Marchand	15-Nov-25	Review email from Fasken re annexation agreements, substantive consolidation and delinquency remedies; Review email and attachment from A. Boettger re draft Receiver's First Report; Review emails from A. Boettger re member claims process forms and review emails from Fasken re same; Review email correspondence with A. Mak re member claims quantification; Review email correspondence with D. Chochla re member claims quantification.	2.5
M. Marchand	17-Nov-25	Review email and attachments from Fasken, A. Mak and A. Boettger re claims quantification memo and prepare revision of same; Meeting with A. Boettger re claims quantification memo and Receiver's First Report; Review email from T+L re insurance refund; Correspondence with A. Boettger re same; Review email and attachment from T+L re letter of direction for member refunds and execute same.	3.0
A. Boettger	17-Nov-25	Meeting with M. Marchand to review draft claim quantification memo; Respond to T+L with inquiry re potential insurance refund; Review executed letter of direction.	1.5



Name	Date	Description	Hours
G. Arenas	18-Nov-25	Processed wire payment re member refunds to be processed by T+L.	0.4
M. Marchand	18-Nov-25	Review email and attachment from A. Boettger re revised claims quantification memo; Email correspondence with A. Boettger and A. Mak re member claims quantification methodology.	0.5
A. Boettger	18-Nov-25	Update claim quantification memo; Circulate draft claim quantification memo to Advisory Committee; Provide agenda for meeting to Advisory Committee; Send draft claim quantification memo to Fasken for review; Correspondence with A. Mak on claim quantification matters; Assemble examples of member claim quantification in advance of Advisory Committee meeting.	3.1
A. Mak	18-Nov-25	Discussion of member quantification methodology with A. Boettger and M. Marchand.	0.5
A. Boettger	19-Nov-25	Confirm with T+L the processing of MLMA refunds from recent letter of direction.	0.2
M. Marchand	19-Nov-25	Email correspondence with T+L re legal fees; Correspondence with G. Arenas re banking activities; Review estate general ledgers; Phone call with member re updates and member claims; email correspondence re MLMA member refunds; Email correspondence re SOAP refunds.	1.4
G. Arenas	20-Nov-25	Confirm receipt of wire payment and record in estate account.	0.2
A. Boettger	20-Nov-25	Call with M. Marchand to discuss engagement status; Call with Advisory Committee re scheduled meeting; Correspondence with T+L re miscellaneous refund related to payroll benefits; Draft Receiver's First Report.	2.0
M. Marchand	20-Nov-25	Matters related to member inquiries; Email correspondence re court availability; Matters related to development of FAQ; Email correspondence with T+L re legal fees and claims process updates; Correspondence with A. Boettger re claims process timelines, Advisory Committee meeting, draft Receiver's First Report and other related matters.	1.7
J. Hue	21-Nov-25	Respond to member inquiries.	0.4
A. Mak	21-Nov-25	Correspondence with A. Boettger and M. Marchand re claims quantification methodology.	0.5
A. Boettger	21-Nov-25	Draft Receiver's First Report; Meeting with A. Boettger and A. Mak re delinquent member claims; Meeting with Advisory Committee; Discussion with M. Marchand on claims quantification memo and prepare updates on same; Call with Fasken to discuss claims quantification memo; Correspondence with Advisory Committee.	4.0
M. Marchand	21-Nov-25	Meeting with A. Boettger and A. Mak re delinquent member claims; Email correspondence with TGF re court date and member claims methodology memo; Teleconference with MLMA Advisory Committee re member claims quantification memo, issues and considerations; Review email and attachment from Fasken re claims quantification memo; Correspondence with A. Boettger re claims quantification memo.	4.2
M. Marchand	24-Nov-25	Correspondence with R. David re member claims process; Review and revise draft Receiver's First Report.	1.5
G. Arenas	25-Nov-25	Process payment for books and records storage.	0.3
M. Marchand	25-Nov-25	Review email and attachment from Fasken re legal invoice; Review email and attachment from Fasken re service list and provide direction to J. Hue re same; Matters related to member inquiries.	0.8
T. Montesano	25-Nov-25	Prepare payment of legal invoices.	0.3



Name	Date	Description	Hours
A. Boettger	25-Nov-25	Respond to owner inquiries.	0.8
T. Montesano	26-Nov-25	Prepare payment of legal invoices.	0.3
A. Boettger	26-Nov-25	Respond to owner inquiries.	0.7
M. Marchand	26-Nov-25	Review email from Fasken re member claims process; Correspondence with A. Boettger re same; Email correspondence with Fasken re court date; Review and revise draft Receiver's First Report.	1.0
J. Hue	26-Nov-25	Request update the Receiver's case webpage.	0.2
G. Arenas	27-Nov-25	Process payment of legal invoices.	0.5
M. Marchand	27-Nov-25	Review email correspondence re court dates; Matters related to accounts; Review and revise draft Receiver's First Report.	1.0
A. Boettger	27-Nov-25	Review of member claims process forms and prepared edits to same.	4.1
G. Arenas	28-Nov-25	Process payment of professional fees invoices.	0.3
A. Boettger	28-Nov-25	Review of member claims process forms and prepared edits to same.	3.0
M. Marchand	28-Nov-25	Review member claims process forms; Correspondence with A. Boettger re member claims process and related matters; Review email from Fasken re court dates; Correspondence with R. David re draft engagement letter for claims portal developer scope of work.	2.5
M. Marchand	1-Dec-25	Meeting with A. Boettger re member claims process forms and member claims administration planning; Teleconference with R. David, K. Dutt and A. Boettger re member claims process portal, forms and related matters; Review vacation lease re classification as trust funds and correspondence with A. Boettger re same; Email correspondence with Fasken re vacation lease trust funds and claims agent engagement; Approve October 2025 bank reconciliations.	3.4
A. Boettger	1-Dec-25	Meeting with M. Marchand to discuss member claims process forms; Meeting with R. David, K. Dutt and M. Marchand to discuss member online claims portal functionality and timeline for preparing portal; Discussion with M. Marchand re comments by MLMA Advisory Committee that amounts are held in trust for members; Follow-up with TGF re review of claims quantification memo.	2.2
M. Marchand	2-Dec-25	Review email from M. Grossell re member claims process memo; Matters related to member inquiries.	0.3
A. Boettger	2-Dec-25	Draft non-member claims process forms.	4.0
A. Boettger	3-Dec-25	Follow-up with TGF re claims quantification memo; Follow-up with T+L re SOAP refunds; Assemble datasets for prospective claims portal; Update member claims process and non-member claims process forms and circulate same to Fasken for comment.	2.0
S. Armes	3-Dec-25	Draft of Fee Affidavit including Receiver's fees to November 30, 2025.	1.6
M. Marchand	3-Dec-25	Correspondence with A. Boettger re members claims process forms; Matters related to Receiver's website; Review email correspondence re SOAP refunds; Email correspondence re corporate income tax engagements; Email correspondence with G. Minor re creditor claim updates.	0.9
A. Boettger	4-Dec-25	Respond to T. Pang inquiries on income tax returns and withholding taxes; Follow-up with Fasken re withholding taxes status; Respond to Computershare re confirmation of payments; Assemble datasets for prospective claims portal.	1.4

Name	Date	Description	Hours
M. Marchand	4-Dec-25	Review email correspondence re SOAP non-resident tax withholdings; review claims agent engagement letter.	0.3
M. Marchand	5-Dec-25	Revise claims agent engagement letter and correspondence with A. Boettger re same; Review email correspondence re member claims quantification methodologies.	1.0
A. Boettger	5-Dec-25	Review draft engagement letter of the claims agent and provide comments on same; Call with M. Marchand re draft engagement letter of claims agent; Circulate comments on engagement letter to claims agent and Fasken, for further review and comments.	1.0
M. Marchand	8-Dec-25	Email correspondence re claims agent engagement letter; Review email correspondence tax engagement letters; Review email from H. Gill re SOAP corporate tax matters; Matters related to member communications; Email correspondence with M. Gill re Court date; Review email and attachment from J. Caruso re-claims agent engagement letter; Email correspondence re employer health tax account.	0.8
A. Boettger	8-Dec-25	Respond to T+L inquiry re employer health tax refund; Review industry statistics on historical construction cost increases and compare to annual increase in maintenance fees; Call with CRA trust examiner; Review mail received from CRA re payroll inquiry and forward same to T+L; Discussion with T. Montesano re pre-receivership payment missing from HST account balance.	2.5
T. Montesano	8-Dec-25	Discussion with A. Boettger re call to CRA re discuss payments issued re RT0001 account, receive statement of account send same to A. Boettger	0.4
J. Hue	9-Dec-25	Monitor email account and respond to creditors inquiries.	0.4
M. Marchand	9-Dec-25	Correspondence with A. Boettger re-claims agent engagement letter and email correspondence with Fasken, D. Roshan and A. Boettger re same; Review email and attachment from D. Chochla re BC Labour Relations Board and email correspondence re same; Email correspondence re member claims process and claims portal procedures; Review email correspondence re status of MLMA member refunds; Matters related to member inquiries; Email correspondence with M. Gill re Court date; Review letter from CRA re payroll trust examination and correspondence with A. Boettger re same; Correspondence with A. Boettger re statutory reporting; Draft Receiver's First Report and correspondence with A. Boettger re same; Email correspondence with J. Caruso re Court orders.	2.6
A. Boettger	9-Dec-25	Correspondence with R. David and Fasken re terms and conditions included in engagement letter, and requirements to modify same; Inquiries to R. David re call centre logistics; Follow-up with T+L re status of MLMA Member refunds; Call with Member re in-process refund; Respond to member inquiries; Correspondence with T+L team re assembly of materials for payroll trust exam; Prepare interim statement of receipts and disbursements to November 30, 2025.	4.7
M. Marchand	10-Dec-25	Email correspondence re member refunds; Correspondence with A. Boettger re Receiver's First Report and related matters; Email correspondence with D. Chochla re BC Labour Relations Board arbitration meeting; Matters related to member inquiries; Draft Receiver's First Report; Review email and attachment from TGF re legal fees; Email correspondence with T. Cimo re legal fees and member claims process; Email correspondence with R. David re claims agent engagement letter; Review email from M. Gill re service of court materials.	2.4
A. Boettger	10-Dec-25	Correspondence with MLMA Advisory Committee re member inquiry; Correspondence with T+L re member refunds.	0.3
A. Boettger	11-Dec-25	Correspondence with R. David and K. Dutt re development of claims portal; Draft claims portal workflow chart; Follow-up with T+L re	1.4



Name	Date	Description	Hours
		transaction data for assessing SOAP Member refunds; Respond to member inquiries; Prepare updated interim statement of receipts and disbursements as at November 30, 2025.	
T. Montesano	11-Dec-25	Prepare deposit for HST refunds received; Prepare tracking document for HST returns.	0.5
M. Marchand	11-Dec-25	Email correspondence with T. Cimo re member claims process; Review email correspondence re member claims process coordination; Review email correspondence re status of SOAP member refunds.	0.3
A. Boettger	12-Dec-25	Investigate allocation of HST payment to HST arrears balance, review details on HST arrears balances and send inquiries to T+L on same.	1.2
M. Marchand	12-Dec-25	Matters related to member inquiries.	0.2
M. Marchand	15-Dec-25	Teleconference with claims agent and A. Boettger re member claims portal and coordinating next steps; Correspondence with A. Boettger re member claims process; Review email and attachment from D. Chochla re legal invoice.	0.8
A. Boettger	15-Dec-25	Follow-up with TGF re T+L comments on claims quantification methodology; Call with prospective claims agent to discuss claims portal.	0.5
M. Marchand	16-Dec-25	Review emails from M. Grossell re member claims process methodology and email correspondence with Fasken re same; Correspondence with A. Boettger re same; Matters related to legal fees; Review revised claims agent engagement letter and email correspondence with N. Madaan re same;	0.6
T. Montesano	16-Dec-25	Prepare and process payment of legal invoices.	0.4
M. Marchand	17-Dec-25	Email correspondence re T+L automated messages to SOAP members; correspondence with A. Boettger re FAQ; Matters related to member inquiries; Email correspondence re status of Court orders; Correspondence with A. Boettger re member claims process methodology; Matters related to statutory notices; Review and sign claims agent engagement letter.	0.9
A. Boettger	17-Dec-25	Respond to member inquiries; Draft 246(2) Receiver's Interim Reports for the Petitioners; Discussion with M. Marchand re Court material status.	5.0
J. Hue	17-Dec-25	Monitor email accounts and respond to inquiries.	0.4
M. Marchand	18-Dec-25	Review email correspondence re court date; Review email from J. Caruso re draft orders.	0.2
G. Arenas	19-Dec-25	Process cheque requisitions for legal invoices.	0.4
M. Marchand	19-Dec-25	Email correspondence re vendor payments.	0.1
A. Boettger	22-Dec-25	Call with member re receivership status.	0.2
A. Boettger	23-Dec-25	Draft email status update to members; Prepare and coordinate email to members on receivership status update; Respond to member inquiries; Follow-up with T+L on income tax and sales tax matters.	2.1
M. Marchand	23-Dec-25	Matters related to stakeholder communications; Review email and attachment from A. Boettger re member claims process workflow.	0.4

This is **Exhibit “D”** referred to in the affidavit of

Matthew Marchand

Sworn before me this 9th day of September 2026

A handwritten signature in black ink, appearing to read "T. Montesano". The signature is fluid and cursive, with a horizontal line extending from the end of the name.

A COMMISSIONER FOR TAKING AFFIDAVITS

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto ON M5E 1C5 Canada

INVOICE

SVC-Mountainside ULC
PO Box 2380
Halifax, NS B3J 3E5
-and-
Shell Owners Association - Pacific
4417 Sundial Place
Whistler, British Columbia, V8E 0M8

Date

April 14, 2026

Invoice No.

CINV3864898

Re **SVC Mountainside ULC & Shell Owners Association - Pacific**

FOR PROFESSIONAL SERVICES RENDERED in connection with our Court Appointment as Receiver for the period of January 1, 2026, to March 31, 2026, as per the details below:

Our Fee:	\$ 78,904.00
Disbursements:	
Mailchimp - Jun 2025 through Jan 2026	236.79
Subtotal	79,140.79
GST - 5%	3,957.04
Total Due	<u>\$ 83,097.83</u>

Summary of Time Charges	Hours	Rate	Amount
M. Marchand, Partner	50.1	745.00	37,324.50
A. Mak, Partner	3.6	745.00	2,682.00
R. Cross, Partner	0.5	745.00	372.50
A. Boettger, Sr. Manager	51.2	625.00	32,000.00
J. Hickey, Sr. Analyst	9.7	395.00	3,831.50
P. Stamadianos, Sr. Analyst	2.3	395.00	908.50
T. Montesano, Administrator	3.7	210.00	777.00
J. Hue, Administrator	2.1	210.00	441.00
G. Arenas, Administrator	2.3	210.00	483.00
C. Casco, Administrator	0.4	210.00	84.00
Total	<u>125.9</u>		<u>\$ 78,904.00</u>



Staff	Date	Comments	Hours
M. Marchand	2-Jan-26	Email correspondence with Travel and Leisure (“T+L”) re developer claims; review email correspondence re status of Mountainside Lodge Members Association (“MLMA”) member refunds.	0.2
A. Boettger	2-Jan-26	Follow-up with T+L re status of MLMA member refunds; Review member inquiries; Review response letter compiled by T+L re CRA payroll inquiry and forward to CRA.	0.7
M. Marchand	5-Jan-26	Correspondence with A. Boettger re status of MLMA and Shell Owners Association - Pacific (“SOAP”) member refunds, member claims portal development, CRA payroll examination and related matters; Matters related to member inquiries; Draft email to T+L re status of MLMA member refunds; Review email and attachment from J. Caruso re Union matter; Review email correspondence re same.	0.6
A. Boettger	5-Jan-26	Review of Union letter; Call with CRA re payroll trust exam status; Follow-up with T+L re trust exam status.	0.2
T. Montesano	5-Jan-26	Prepare and file HST returns.	0.3
M. Marchand	6-Jan-26	Matters related to stakeholder inquiries and email correspondence with T+L re same; Email correspondence with D. Chochla re same; Teleconference with claims portal developer re member claims process portal; Review email from J. Caruso re member claims quantification methodology.	1.4
A. Boettger	6-Jan-26	Call with member re maintenance fee refunds; Call with claims portal developer to discuss design and functionality of portal; Correspondence with M. Marchand, Fasken Martineau DuMoulin LLP (“Fasken”) and T+L re status of member refunds in response to member correspondence.	1.2
M. Marchand	7-Jan-26	Email correspondence with T+L re MLMA member refunds; Matters related to member inquiries; Correspondence with A. Boettger re CRA filings, payroll trust examination and MLMA Advisory Committee (the “Committee”) updates; Email correspondence with M. Grossell re claims quantification methodology.	0.7
A. Boettger	7-Jan-26	Coordinate access to online government filing account with T+L and call with T+L re same; Update access details for online government filing account; Correspondence with T+L re MLMA member refunds.	0.7
A. Boettger	8-Jan-26	Call with M. Marchand re potential T+L claims and correspondence with Fasken re same.	1.2
M. Marchand	8-Jan-26	Email correspondence with J. Caruso re claims quantification methodology; Meeting with A. Boettger re developer claims and related matters; Email correspondence with D. Chochla re same.	1.0
J. Hue	9-Jan-26	Monitor email account and respond to inquiries.	0.9
T. Montesano	9-Jan-26	Prepare payment requisitions.	0.3
M. Marchand	9-Jan-26	Matters related to stakeholder inquiries; Teleconference with M. Grossell and D. Chochla re developer claims and related matters; Matters related to accounts.	1.2



Staff	Date	Comments	Hours
A. Boettger	11-Jan-26	Coordinate meeting with tax team to discuss scope of work re 2025 income tax returns; Correspondence with Fasken re withholding taxes.	0.3
M. Marchand	12-Jan-26	Correspondence with A. Boettger re member claims quantification methodology, professional fees summary, member inquiries and related matters; Email correspondence re income tax filings; Sign cheque requisition and cheque; Review email from J. Caruso re Committee trust claim position; Review and approve November bank reconciliations.	1.3
G. Arenas	12-Jan-26	Processed payment requisitions.	0.3
A. Boettger	12-Jan-26	Respond to member inquiries; Send follow-up to members scheduled to receive maintenance fee refunds to confirm status; Respond to creditor inquiry re receivership proceeding.	1.7
P. Stamadianos	13-Jan-26	Correspondence with A. Boettger re: 246(2) Receiver's Interim Report and drafting of same.	2.3
M. Marchand	13-Jan-26	Correspondence with P. Stamadianos re interim statements of receipts and disbursement; Matters related to accounts; Review email and attachment from N. Longmore re legal fees; Email correspondence with T+L re same; Review email and attachment from A. Boettger re professional fee funding and draft response re same; Review email from A. Boettger re outstanding information requests from T+L; Review email and attachment from K. Dutt re member claims process workflow.	0.7
A. Boettger	13-Jan-26	Review correspondence from members re non-payment of 2025 maintenance fee refunds; Update tracking of professional invoices to include pre-receivership restructuring consultation charges; Draft and send communication to Thornton Grout Finnigan LLP ("TGF") re outstanding T+L information requests from the Receiver and requesting TGF assistance in advancing matters.	1.5
M. Marchand	14-Jan-26	Meeting with claims portal developer representatives and A. Boettger re online claims portal workflow, considerations and related matters; Review email from M. Grossell re information requests; Email correspondence re proceeding expense funding.	2.2
T. Montesano	14-Jan-26	Review of CRA correspondence and matters related to CRA filings.	0.2
A. Boettger	14-Jan-26	Meeting with M. Marchand, K. Dutt and N. Madaan to discuss claims portal design, features, program considerations and logistics; Correspondence with Fasken and TGF re restructuring planning professional fees prior to Court proceedings.	2.5
M. Marchand	15-Jan-26	Review email from M. Grossell re proceeding expense funding; Teleconference with BDO tax services re 2025 income tax preparation; Review email from A. Boettger re tax certificate; Draft email to A. Boettger re claims process meeting.	0.7
A. Boettger	15-Jan-26	Respond to CRA inquiry, assemble response to same and send fax; Call with R. Cross and T. Pang re 2025 income tax preparation; Follow-up with Fasken re withholding taxes status; Review of restructuring planning professional fees prior to Court proceedings and summarize same.	1.7



Staff	Date	Comments	Hours
A. Boettger	16-Jan-26	Review CRA letters re reapplication of payment to HST accounts and confirm online via CRA portal; Respond to member inquiry and call with member re same; Coordinate call with Fasken.	0.6
M. Marchand	16-Jan-26	Review email correspondence re member claims process considerations; Review email and attachment from A. Boettger re proceeding expense funding; Review email and attachments from H. Gill re SOAP withholding taxes and related matters; Provide direction to T. Montesano re books and records; Review email from E. Burdick re member accounts; Draft email to A. Boettger re same.	0.7
M. Marchand	19-Jan-26	Email correspondence re member refunds and communications; Review email and attachment from D. Chochla re legal invoice.	0.2
A. Boettger	19-Jan-26	Follow-up with T+L re member refunds.	0.3
M. Marchand	20-Jan-26	Email correspondence re member claims process portal considerations; Matters related to stakeholder inquiries; Teleconference with Fasken re member claims process and portal considerations; Email correspondence with T+L re payroll reimbursements, contractor expenses and member refund status updates; Email correspondence re member claim distribution considerations; Email correspondence with J. Caruso re developer claims.	2.2
A. Boettger	20-Jan-26	Send discussion points to Fasken re claims portal development; Discussion with Fasken re claims process development functionality and pre-receivership professional fees; Send note to internal risk management re proposed member claims process.	2.2
T. Montesano	21-Jan-26	Prepare payment requisitions.	0.4
G. Arenas	22-Jan-26	Receive and record cheque and coordinate deposit of same.	0.3
M. Marchand	22-Jan-26	Matters related to member inquiries.	0.2
A. Boettger	23-Jan-26	Respond to tax accountant re December 31, 2025 income tax return inquiry.	0.1
M. Marchand	23-Jan-26	Matters related to member inquiries.	0.3
G. Arenas	26-Jan-26	Processed payment requisitions.	0.6
M. Marchand	26-Jan-26	Review email correspondence re income tax filings; Approve payment requisitions; Matters related to member inquiries and status of member refunds; Email correspondence with D. Chochla and M. Grossell re same; Correspondence with A. Boettger re information request updates; Draft email to T+L re CRA trust examination information requests.	0.8
J. Hickey	26-Jan-26	Prepare payment requisitions.	0.4
A. Boettger	26-Jan-26	Correspondence with TGF re outstanding T+L status update requests.	0.3
G. Arenas	27-Jan-26	Processed payment requisitions.	0.3
M. Marchand	27-Jan-26	Matters related to income tax engagement letters; Matters related to service list and case website updates.	0.2



Staff	Date	Comments	Hours
T. Montesano	27-Jan-26	Prepare and file HST returns.	0.6
A. Boettger	27-Jan-26	Review of draft engagement letter for 2025 income tax preparation engagement and prepare edits for same.	0.3
M. Marchand	28-Jan-26	Email correspondence with T+L re status updates and outstanding information requests; Email correspondence with Fasken re same; Matters related to case website.	0.4
J. Hue	28-Jan-26	Monitor email account and respond to inquiry, update the case website with service list.	0.4
M. Marchand	29-Jan-26	Correspondence re member communications platform; Email correspondence re member refunds.	0.3
A. Boettger	29-Jan-26	Correspondence with T+L re member refunds.	0.3
A. Boettger	30-Jan-26	Call with Committee member.	0.4
T. Montesano	30-Jan-26	Prepare HST returns.	0.4
M. Marchand	3-Feb-26	Matters related to corporate income tax engagement letters; Review email and attachments from T+L re payroll information to support CRA trust examination; Correspondence with A. Boettger re CRA trust examination; Correspondence with T+L re SOAP member refunds and professional fees; Draft email to T+L re same; Draft email to T+L re member claims process advancement; Teleconference with claims portal developer re member claims portal workflow including portal walkthrough.	1.5
A. Boettger	3-Feb-26	Call with team to discuss claims portal functionality and development; Correspondence with T+L re outstanding items; Upload documents for payroll trust exam to CRA site; Follow-up with BDO tax team re engagement letter.	1.4
R. Cross	3-Feb-26	Preparation of documentation for 2025 income tax engagement.	0.5
A. Boettger	4-Feb-26	Call with T+L re member refunds, member claims process and other matters; Assemble information on member payments and send to T+L for processing; Call with CRA re payroll trust examination.	1.0
M. Marchand	4-Feb-26	Teleconference with T+L re MLMA and SOAP member refunds and related matters; Matters related to corporate income tax engagements; Matters related to member inquiries.	1.1
M. Marchand	5-Feb-26	Review of corporate tax engagement letters and consider related matters.	0.2
A. Boettger	5-Feb-26	Review and update terms of prospective engagement letter for income tax return preparation; Correspondence with M. Marchand re scope on income tax engagement; Send email to T+L re requests for CRA payroll trust examination.	0.5
M. Marchand	6-Feb-26	Email correspondence re CRA payroll trust examination.	0.1
A. Boettger	8-Feb-26	Respond to T+L inquiry restructuring consultation professional fees prior to Administrator and Receiver appointments; Review and uploaded payroll information to CRA for payroll trust exam;	0.8



Staff	Date	Comments	Hours
		Respond to creditor inquiry; Coordinate engagement of paralegal for eviction matter.	
M. Marchand	9-Feb-26	Email correspondence re member distribution anti-money laundering considerations; Email correspondence re CRA payroll trust examination.	0.4
A. Boettger	9-Feb-26	Correspondence with A. Mak re member claims process matters.	0.1
M. Marchand	10-Feb-26	Correspondence with A. Boettger re receivership administration status updates.	0.1
A. Boettger	10-Feb-26	Review of CRA proof of claim received for HST and review in conjunction with HST continuity analysis.	0.3
A. Boettger	11-Feb-26	Meeting with M. Marchand to discuss receivership tasks including income tax, sales tax and payroll reporting and other matters.	0.5
M. Marchand	11-Feb-26	Meeting with A. Boettger re accounting records, financial statements, corporate income taxes, payroll audit, member refunds and related matters; Matters related to interim reporting; Review email from T+L re MLMA and SOAP member refunds; Email correspondence with J. Caruso re court report, court orders and related matters; Matters related to member inquiries.	1.4
A. Boettger	12-Feb-26	Review HST examination letter forwarded by T+L and correspondence with T+L re same; Correspondence with T. Montesano re HST examination letter and coordinate response to same; Correspondence with T+L re member refunds; Draft emails to MLMA members with status update on refunds; Review and updated Receiver's Interim Reports (s.246(2)) and corresponding interim statement of receipts and disbursements.	1.2
M. Marchand	12-Feb-26	Review letter from CRA re SOAP HST audit and correspondence with A. Boettger and T. Montesano re same; Review email from T+L re confirmation of MLMA member refunds; Matters related to member communications; Matters related to interim reporting.	0.5
J. Hue	13-Feb-26	Monitor email account and respond to inquires.	0.2
A. Boettger	13-Feb-26	Follow-up with tax professional re terms of engagement; Call with M. Marchand to discuss engagement matters; Review month-end report documents for closing position of Company operations; Discussions re merging of Company trial balance and Receiver banking activity to prepare trial balance for income tax purposes.	0.7
M. Marchand	13-Feb-26	Review, revise and finalize interim reporting; Review estate general ledgers; Update interim statements of receipts and disbursements; Email correspondence re corporate income tax engagement letters; Correspondence with A. Boettger re financial statement preparation and related matters; Review and approve December 2025 bank reconciliations; Review email correspondence re accounting records for corporate tax returns.	2.8
A. Boettger	15-Feb-26	File MLMA HST return for January 2026.	0.1
M. Marchand	17-Feb-26	Email correspondence with T+L re SVC-Mountainside ULC ("ULC") trial balance; Review and execute corporate income tax engagement letter; Review email and attachment from T+L re ULC accounting records and draft email re same.	0.8



Staff	Date	Comments	Hours
T. Montesano	17-Feb-26	Review CRA correspondence and forward same to A. Boettger.	0.2
M. Marchand	18-Feb-26	Email correspondence with T+L re ULC trial balance; Review email correspondence re service list; Matters related to case website updates.	0.2
J. Hue	19-Feb-26	Request to update the case website with current service list.	0.2
J. Hue	20-Feb-26	Monitor email account and respond to inquiries.	0.4
G. Arenas	23-Feb-26	Processed payment requisitions.	0.5
M. Marchand	23-Feb-26	Matters related to member inquiries and correspondence with J. Hue re same; Review email and attachment from N. Longmore re legal invoice and correspondence with T+L re same; Sign payment requisitions and related cheques; Review email and attachment from D. Chochla re legal invoice; Email correspondence with D. Chochla re claims methodology responding memo status update.	0.9
T. Montesano	23-Feb-26	Prepare payment requisitions.	0.6
M. Marchand	24-Feb-26	Email correspondence with T+L re ULC trial balance and income tax return; Matters related to member inquiries.	0.5
T. Montesano	24-Feb-26	Prepare and file HST returns.	0.4
M. Marchand	02-Mar-26	Email correspondence with M. Grossell re claims quantification methodology.	0.1
A. Boettger	02-Mar-26	Call with member to discuss receivership status; Discussion with J. Hue re member inquiries and correspondence on same; Review and respond to member inquiries; Correspondence with T+L re status of member refund payments.	1.2
M. Marchand	03-Mar-26	Meeting with A. Boettger re status updates, issues requiring resolution and next steps; Matters related to stakeholder inquiries; Review email re property assessment notice.	1.0
A. Boettger	03-Mar-26	Call with member to respond to inquiries; Meeting with M. Marchand to discuss file status.	1.3
M. Marchand	04-Mar-26	Review email from T+L re creditor claims.	0.1
M. Marchand	05-Mar-26	Review email and attachment from M. Grossell re responding claims quantification methodology memo and correspondence with A. Boettger and Fasken re same; Correspondence with A. Mak re same.	2.4
A. Boettger	05-Mar-26	Review TGF responding memo re claims quantification process and provide comments re same; Call with M. Marchand to discuss TGF memo.	2.6
A. Boettger	06-Mar-26	Call with M. Marchand re TGF memo and next steps; Coordinate call with MLMA Advisory Committee.	0.5
M. Marchand	06-Mar-26	Email and phone correspondence with Fasken re member claims methodology and related matters; Draft email to T+L re creditor claim; Correspondence re representative legal counsel; Correspondence with A. Boettger re next steps.	1.2

Staff	Date	Comments	Hours
M. Marchand	07-Mar-26	Correspondence with A. Boettger re member claims process methodology and related matters.	0.5
A. Boettger	07-Mar-26	Discussion with M. Marchand of member claims process and creditors claims process and next steps for addressing feedback from stakeholders	0.5
A. Mak	09-Mar-26	Review TGF memo, consider issues raised and provide comments and discussion outline.	1.7
M. Marchand	09-Mar-26	Correspondence re member refunds; Review email from Fasken re member claims methodology and correspondence with A. Mak re same.	0.3
M. Marchand	10-Mar-26	Review email and attachment from A. Mak re TGF memo; Matters related to member inquiries; Review email and attachment from TGF re legal fees and email to T. Cimo re same; Draft email to the Committee re status updates and next steps.	1.1
A. Boettger	10-Mar-26	Review comments from A. Mak on TGF memo and coordinate call re same; Call with Committee member re scheduling of meeting; Coordinate scheduling of meeting with Committee.	0.6
A. Mak	11-Mar-26	Preparation and call with A. Boettger and M. Marchand to discuss TGF memo re claims quantification process.	0.5
M. Marchand	11-Mar-26	Email correspondence with T. Cimo re professional fees and status updates; Coordinate meeting with the Committee; Correspondence re status of accounting information for tax filings; Email correspondence with Committee members re member claims process and related matters; Matters related to coordinating representative counsel; Email correspondence re member claims portal status updates; Teleconference with A. Mak and A. Boettger re member claim quantification methodology; Meeting with A. Boettger re engagement status and next steps.	1.6
A. Boettger	11-Mar-26	Coordinate meeting with Claims Agent re development of member claims portal; Call with A. Mak and M. Marchand to discuss TGF memo re claims quantification process.	0.5
M. Marchand	12-Mar-26	Email correspondence with Committee re member claims and next steps; Coordinate meeting with representative counsel; Correspondence with A. Boettger re Committee meeting preparation; Matters related to member inquiries; Review and approve January 2026 bank reconciliations.	0.7
A. Boettger	13-Mar-26	Discussion with T. Montesano re HST examination; Prepare response re HST examination, including supporting schedules; Compile appendices for HST examination response letter and submit response package to CRA.	2.8
M. Marchand	16-Mar-26	Matters related to representative counsel.	0.2
A. Mak	17-Mar-26	Preparation and call with A. Boettger, M. Marchand and Fasken to discuss TGF memo re claims quantification process, and responses to same.	1.4
M. Marchand	17-Mar-26	Meeting with Fasken, A. Boettger and A. Mak re member claims process, court hearing and next steps; Matters related to	1.5



Staff	Date	Comments	Hours
		accounting statements for tax returns; Matters related to representative counsel.	
A. Boettger	17-Mar-26	Call between A. Mak, M. Marchand and Fasken to discuss TGF memo re quantification methodology and next steps for advancing receivership process.	1.0
G. Arenas	18-Mar-26	Receive and record cheque and coordinate deposit of same.	0.3
M. Marchand	18-Mar-26	Matters related to representative counsel; Matters related to Receiver's court report; Teleconference with A. Boettger and member claims portal team re updates and correspondence re same; Meeting with A. Boettger re matters including income tax filings, Receiver's court report, member claims portal, member communications, rep counsel, Committee meeting agenda and related matters.	1.8
A. Boettger	18-Mar-26	Call with claims portal team to provide status update, discuss draft functionality and identify matters for follow-up and design; Meeting with M. Marchand to discuss engagement status, Committee meeting and other receivership matters.	1.3
J. Hickey	18-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	2.2
A. Boettger	19-Mar-26	Assemble bank balance information for Committee call; Discussion with M. Marchand re preparation for Committee call; Call with the Committee.	2.3
M. Marchand	19-Mar-26	Prepare for meeting with Committee; Matters related to member inquiries; Teleconference with Committee re updates and next steps.	2.6
J. Hickey	19-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	2.1
M. Marchand	20-Mar-26	Email correspondence with Fasken re dispute of methodology and negotiations re same, rep counsel and member claims process; Email correspondence with Committee; Correspondence re rep counsel.	0.8
A. Boettger	20-Mar-26	Draft and send minutes of Committee meeting; Send information requests to Committee.	1.0
J. Hickey	20-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	1.6
M. Marchand	23-Mar-26	Correspondence re coordinating representative counsel; Email correspondence re member claims portal; Review email from T+L re member communications; Call with potential representative counsel.	1.2
A. Boettger	23-Mar-26	Coordinate call between Committee and prospective representative counsel; Respond to member claims portal developer inquiries on process workflows and required features.	1.0
C. Casco	24-Mar-26	Processed cheque requisitions and prepare payments for same; Receive and record cheque and coordinate deposit of same.	0.4



Staff	Date	Comments	Hours
M. Marchand	24-Mar-26	Matters related to coordinating representative counsel; Matters related to member inquiries; Correspondence with Fasken re updates and next steps.	0.8
A. Boettger	24-Mar-26	Correspondence with Committee and respond to voicemail from Committee member; Correspondence with prospective representative counsel re scheduling on meeting with Committee.	0.5
J. Hickey	24-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	0.8
M. Marchand	25-Mar-26	Email correspondence with M. Grossell re claims quantification methodology; Correspondence re coordinating meeting with stakeholders; Correspondence with A. Boettger re Committee communications, representative counsel, member claims portal updates; Review email correspondence with Committee.	0.6
J. Hickey	25-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	1.1
A. Boettger	25-Mar-26	Correspondence with Province re PST account; Correspondence with Committee re meeting date.	0.5
A. Boettger	26-Mar-26	Respond to owner inquiries; Respond to T+L inquiries re books and records.	3.0
M. Marchand	26-Mar-26	Review email correspondence re database of member account information.	0.1
A. Boettger	27-Mar-26	Correspondence with Fasken on design of member claims process forms; Correspondence with Committee re scheduling meeting with representative counsel; Compile details on composition of former SOAP board.	0.8
M. Marchand	27-Mar-26	Correspondence with Fasken re member claims process forms; Teleconference with TGF and Fasken re claim quantification methodology disputes and related matters; Call with Fasken re same; Call with A. Boettger re same; Matters related to member communications; Draft email to TGF re Receiver's Interim Report; Matters related to representative counsel; Correspondence re SOAP Board composition.	2.1
J. Hickey	27-Mar-26	Preparation of combined year-end trial balances for 2025 taxation year.	1.3
M. Marchand	30-Mar-26	Prepare for meeting with T+L re creditor claims and correspondence with A. Boettger re same; Teleconference with T+L, TGF and Fasken re creditor claims; Matters related to corporate books and records storage; Correspondence with A. Boettger re priority for pre-filing professional fees, member communications and related matters; Correspondence with J. Hickey re financial statement preparation; Matters related to coordinating representative counsel; Correspondence with A. Boettger re estate funds investment options; Review email and attachment from Fasken re BC Labour Relations Board successor employer decision; Correspondence with T+L re member request to review MLMA records and correspondence with Fasken re same.	2.7
A. Boettger	30-Mar-26	Prepare PST registration documents for Receiver's accounts and submit registration request; Review quantification calculations	4.5



Staff	Date	Comments	Hours
		excluding delinquent member accounts; Call with T+L, TGF and Fasken to discuss claims quantification methodology and next steps for advancing claim processes; Discussion with M. Marchand re same; Call with Committee member re status update on scheduled meetings; Perform calculations of MLMA and SOAP claims under alternative calculation methodology.	
J. Hickey	30-Mar-26	Correspondence with M. Marchand and A. Boettger re status of combined trial balance for 2025 income taxes.	0.2
M. Marchand	31-Mar-26	Correspondence re stakeholder inquiries; Matters related to coordinating representative counsel; Email correspondence re CRA liabilities; Correspondence with A. Boettger re PST; Call with Committee member.	0.9
A. Boettger	31-Mar-26	Correspondence with C. Bowra and M. Marchand re PST; Discussion re member inquiries; Review CRA tax account balances and send information to TGF; File monthly HST return for MLMA for Feb. 2026; Review A&R Appointment Order and Administrator's Appointment Order for Receiver's powers re settlements; Scheduling of Committee meeting with prospective representative counsel.	2.5
T. Montesano	31-Mar-26	Prepare and file HST returns.	0.3

This is **Exhibit "E"** referred to in the affidavit of

Matthew Marchand

Sworn before me this 9th day of September 2026

A handwritten signature in black ink, appearing to read "T. Montesano", written over a horizontal line.

A COMMISSIONER FOR TAKING AFFIDAVITS

Antonio Montesano, a Commissioner, etc.,
Province of Ontario, for BDO Canada LLP
and BDO Canada Limited, and
their subsidiaries, associates and affiliates.
Expires December 21, 2026.



Tel: 416 865 0210
Fax: 416 865 0904
www.bdo.ca

BDO Canada Limited
20 Wellington Street E, Suite 500
Toronto ON M5E 1C5 Canada

INVOICE

SVC-Mountainside ULC
PO Box 2380
Halifax, NS B3J 3E5
-and-
Shell Owners Association - Pacific
4417 Sundial Place
Whistler, British Columbia, V8E 0M8

Date

July 13, 2026

Invoice No.

CINV4007687

Re **SVC Mountainside ULC & Shell Owners Association - Pacific**

FOR PROFESSIONAL SERVICES RENDERED in connection with our Court Appointment as Receiver for the period of April 1, 2026 to June 30, 2026, as per the details below:

Our Fee:	\$ 80,427.00
GST - 5%	4,021.35
Total Due	\$ 84,448.35

<i>Summary of Time Charges</i>	Hours	Rate	Amount
M. Marchand, Partner	45.8	745.00	34,121.00
A. Boettger, Sr. Manager	64.5	625.00	40,312.50
J. Hickey, Sr. Analyst	8.9	395.00	3,515.50
T. Montesano, Administrator	4.4	210.00	924.00
J. Hue, Administrator	1.2	210.00	252.00
Z. Klassen, Administrator	1.1	210.00	231.00
G. Arenas, Administrator	4.2	210.00	882.00
C. Casco, Administrator	0.5	210.00	105.00
K. Trigilidas, Administrator	0.4	210.00	84.00
Total	131.0		\$ 80,427.00



Staff	Date	Comments	Hours
A. Boettger	01-Apr-26	Respond to TGF inquiry re estimated 2025 income taxes payable; Discussion with M. Marchand re Receiver's First Report to the Court (the " First Report ").	0.5
M. Marchand	01-Apr-26	Review A&R Appointment Order re priorities and related matters; Correspondence with A. Boettger re First Report; Email correspondence re CRA liabilities; Correspondence with A. Boettger re income tax filing issues and considerations.	0.8
A. Boettger	02-Apr-26	Correspondence with Fasken re presentation of quantification methodology in First Report.; Email to bank re current guaranteed investment certificate (" GIC ") investment rates; Coordinate call between MLMA Advisory Committee and prospective representative legal counsel; Coordinate access to Employer Health Tax (" EHT ") account.	1.4
M. Marchand	02-Apr-26	Email correspondence re First; Email correspondence re representative legal counsel.	0.3
M. Marchand	06-Apr-26	Review email and attachment from Fasken re investment income; Correspondence with A. Boettger re investment income, member inquiries, stakeholder communications, representative legal counsel and First Report.	0.7
J. Hickey	06-Apr-26	Formatting aggregated FY2025 financial data for corporate income tax return.	0.4
A. Boettger	06-Apr-26	Correspondence with Fasken re appointment of representative legal counsel; Draft Frequently Asked Questions (" FAQ ") dated April 2026; Send email to Fasken re purpose of T3-tax slip; Review proof of claim from CRA re HST balance.	4.7
M. Marchand	07-Apr-26	Review GIC investment options; Correspondence with A. Boettger re same; Review email and attachment from A. Boettger re FAQ; Review email and attachment from Fasken re trust income.	0.6
T. Montesano	07-Apr-26	Review invoice re storage costs and prepare cheque requisition for same.	0.3
A. Boettger	07-Apr-26	Respond to member inquiries.	1.0
M. Marchand	08-Apr-26	Email correspondence re investment income; Email correspondence re Travel + Leisure (" T&L ") claim; Teleconference re member claims portal (" Claims Portal ") and related matters; Email correspondence with T. Pang re corporate income tax filings.	0.9
T. Montesano	08-Apr-26	Upload response to CRA MyBusiness account re HST examination.	0.1
A. Boettger	08-Apr-26	Correspondence with Fasken re interest earned on withholding tax remittances prior to payment to CRA; Call with Claims Portal developer; Call with Fasken to discuss components of draft Court order for appointment of representative legal counsel.	1.5



Staff	Date	Comments	Hours
C. Casco	09-Apr-26	Prepare and complete bank reconciliation for March 2026.	0.3
G. Arenas	09-Apr-26	Process payment requisitions.	0.3
M. Marchand	09-Apr-26	Matters related to member inquiries; Review email and attachments from Claims Portal developer re outstanding invoices; Review email from Fasken re investment interest income on withholding taxes; Review email and attachment from TGF re legal fees; Review and approve bank reconciliations.	0.8
G. Arenas	13-Apr-26	Record interest received on withholding taxes.	0.1
A. Boettger	13-Apr-26	Confirm receipt of interest funds from Fasken; Call with member to discuss receivership engagement status and respond to questions; Assemble information for not-for-profit income tax returns; Review and update consolidation of financial records to prepare year-end trial balance for December 31, 2025 for income tax purposes.	5.4
A. Boettger	14-Apr-26	Review and update consolidation of financial records to prepare year-end trial balance for December 31, 2025 for income tax purposes; Assemble year-end financial support package for SVC Mountainside ULC ("ULC"); Prepare journal entry request for reallocation of purchase price components for presentation purposes.	2.7
M. Marchand	14-Apr-26	Email and phone correspondence re corporate income tax filings and related matters; Review email and attachment from Claims Portal developer re Claims Portal architecture and action items.	1.0
J. Hickey	14-Apr-26	Discussion with A. Boettger re corporate income tax return preparation and preparation of supporting schedules for same.	1.6
J. Hickey	15-Apr-26	Preparing supporting schedules for FY2025 trial balance items for corporate income tax return.	3.2
M. Marchand	15-Apr-26	Review letter from CRA re Underused Housing Tax ("UHT") assessment and correspondence with A. Boettger re same; Review and revise FAQ; Email correspondence with Fasken re FAQ and SOAP Advisory Committee; Correspondence with Fasken re representative legal counsel; Correspondence with A. Boettger re same; Email correspondence with Fasken re wind down of Mountainside Lodge Members' Association ("MLMA").	3.5
A. Boettger	15-Apr-26	Review CRA letter re UHT assessment; Research on UHT legislation and exemptions applicable to same; Correspondence with R. Cross and J. Tulsani re UHT; Correspondence with T+L re UHT returns filed.	5.0
G. Arenas	16-Apr-26	Reclassified extension fee paid on closing of property sale to a separate expense account.	0.3
M. Marchand	16-Apr-26	Matters related to coordinating representative legal counsel; draft First Report; Email correspondence with Fasken re administration charge and related matters.	1.7



Staff	Date	Comments	Hours
A. Boettger	16-Apr-26	Coordinate discussion with J. Tulsani re UHT; Follow-up with proposed representative legal counsel for materials to assist in Court application.	0.5
J. Hickey	16-Apr-26	Preparing supporting schedules for FY2025 trial balance for corporate income tax return purposes.	2.4
A. Boettger	17-Apr-26	Correspondence with Fasken re process for recovering withholding taxes; Correspondence with M. Marchand re addressing withholding tax deduction; Call with J. Tulsani re UHT applicability to ULC and Shell Owners Association - Pacific ("SOAP"); Follow-up with T+L re prior UHT filings; Call with member re claims process status; Review Claim Portal design and prepare modifications to same.	2.2
A. Boettger	20-Apr-26	Respond to member inquiries.	1.1
J. Hickey	20-Apr-26	Finalizing FY2025 trial balance supporting working papers for corporate income tax return preparation purposes.	1.3
M. Marchand	20-Apr-26	Email correspondence re member inquiries.	0.1
A. Boettger	21-Apr-26	Correspondence with CRA re UHT and request for extension of audit response; Review draft FAQ and comments on same; Forward draft FAQ to TGF for review and comments.	1.0
M. Marchand	21-Apr-26	Review email and attachment from Fasken re legal fees; Review email correspondence re Claims Portal; Review email and attachment from Fasken re FAQ.	0.6
T. Montesano	21-Apr-26	Prepare payment requisitions.	0.4
T. Montesano	22-Apr-26	Call with British Columbia ("BC") Health to discuss notice received.	0.2
A. Boettger	22-Apr-26	Prepare email distribution for FAQ; Review comments from TGF re draft FAQ and correspondence with M. Marchand re same; Respond to email from BC Government re PST inquiry.	1.5
G. Arenas	23-Apr-26	Receive and record cheque and coordinate deposit of same.	0.2
A. Boettger	23-Apr-26	Prepare and send CRA authorization forms to T+L for signature; Discussion with M. Marchand re FAQ; Correspondence with Fasken re FAQ.	1.0
M. Marchand	23-Apr-26	Review email and attachment from TGF re FAQ; correspondence with A. Boettger re same; Email correspondence with Fasken re same.	0.9
A. Boettger	24-Apr-26	Correspondence with Fasken re draft FAQ.	0.3
M. Marchand	24-Apr-26	Email correspondence with Fasken re FAQ and related matters; Email correspondence with Claims Portal developer re Claims Portal; Matters related to member inquiries.	0.4
A. Boettger	26-Apr-26	Review professional fees invoices and update tracker for details of same.	0.2
G. Arenas	27-Apr-26	Process payment requisitions.	0.4



Staff	Date	Comments	Hours
M. Marchand	27-Apr-26	Correspondence with A. Boettger re underused housing tax assessment, member inquiries, and accounting treatment for corporate income tax filings; review 2025 trial balances for SOAP, SVC and MLMA; email correspondence re professional fees; review and finalize FAQ; review email correspondence re corporate income tax filings, underused housing tax declaration and CRA authorization forms; review email from Fasken re Administrative Charge; review email from Fasken re expanded scope of receivership;	2.5
A. Boettger	27-Apr-26	Review and draft response to member inquiries; Review trial balances compiled for income tax purposes; Coordinate issuance of the FAQ dated April 27, 2026.	1.9
M. Marchand	28-Apr-26	Matters related to member inquiries; email correspondence with S. Volkow re service list; provide direction to J. Hue re case website;	0.5
G. Arenas	29-Apr-26	Process payment requisitions.	0.4
T. Montesano	29-Apr-26	Prepare and file HST return.	0.3
M. Marchand	29-Apr-26	Matters related to corporate income tax return filings; Matters related to member communications.	0.3
A. Boettger	29-Apr-26	Correspondence with tax team re income tax returns.	0.2
A. Boettger	30-Apr-26	Follow-up with T+L re UHT returns; Review previous filed UHT returns; Correspondence with tax team re UHT returns and potential responses to CRA examination letter.	0.6
M. Marchand	30-Apr-26	Correspondence re UHT declaration and CRA account authorizations.	0.2
T. Montesano	30-Apr-26	Prepare payment requisitions.	0.6
A. Boettger	01-May-26	Respond to Member inquiries; Call with Member.	2.6
A. Boettger	03-May-26	Respond to Member inquiries; Review Claim Portal draft document and provide edits, updates and directions on same; Draft response to CRA on UHT assessment.	3.3
M. Marchand	04-May-26	Correspondence with A. Boettger re updates with respect to member inquiries, corporate income tax filings, Claims Portal and related matters; Review email and attachment re Claims Portal workflow and related matters; Review and approve bank reconciliations.	0.9
A. Boettger	04-May-26	Respond to member inquiries; Correspondence with J. Tulsani and D. Talyor re UHT.	0.2
T. Montesano	04-May-26	Upload the CRA authorization forms to CRA MyBusiness account.	0.3
A. Boettger	05-May-26	Correspondence with D. Talyor to schedule call re discussion on UHT.	0.2
M. Marchand	05-May-26	Matters related to member inquiries.	0.2



Staff	Date	Comments	Hours
A. Boettger	06-May-26	Respond to member inquiries; Call with D. Taylor to discuss UHT; Discussion with M. Marchand re UHT assessment and response.	0.7
M. Marchand	06-May-26	Correspondence with A. Boettger re UHT.	0.2
T. Montesano	06-May-26	Upload the CRA authorization forms to CRA MyBusiness account.	0.4
A. Boettger	08-May-26	Respond to member inquiries.	0.3
J. Hue	08-May-26	Request to update case website with updated Service List.	0.2
M. Marchand	08-May-26	Review audit letter from CRA re UHT returns; Correspondence with A. Boettger re same.	0.3
A. Boettger	10-May-26	Prepare memo to file on response to the UHT assessment issued by CRA; Complete 2026 census submission.	0.3
A. Boettger	11-May-26	Respond to member inquiries; Review volunteer applications for SOAP Advisory Committee and summarize same; Draft non-disclosure agreement ("NDA") for SOAP Advisory Committee and send to Fasken for review; Correspondence with Fasken re NDA.	2.1
M. Marchand	11-May-26	Email correspondence re SOAP Advisory Committee and correspondence with A. Boettger re same; Review email from Claims Portal developer re updates; Review NDA re SOAP Advisory Committee; draft First Report.	1.7
Z. Klassen	11-May-26	Prepare and complete bank reconciliation for April 2026.	0.5
A. Boettger	12-May-26	Call with Claims Portal developer to discuss updates and next steps; Follow-up with volunteer for SOAP Advisory Committee.	0.7
M. Marchand	12-May-26	Draft First Report; Teleconference with Claims Portal developer re status update.	2.3
G. Arenas	13-May-26	Receive and record cheque and coordinate deposit of same.	0.2
A. Boettger	13-May-26	Correspondence with creditor.	0.2
M. Marchand	13-May-26	Draft First Report; Correspondence with T+L re legal fees; Review non-member claims process forms.	2.4
J. Hue	13-May-26	Update the case website with FAQ.	0.2
M. Marchand	14-May-26	Correspondence re SOAP Advisory Committee; Matters related to member inquiries and communications.	0.4
M. Marchand	15-May-26	Email correspondence re formation of SOAP Advisory Committee and related matters; Review email and attachment from Fasken re NDA and email to Fasken re same.	0.5
A. Boettger	19-May-26	Prepare online dataroom; Download copies of prior UHT returns.	0.2
M. Marchand	19-May-26	Correspondence with Fasken re NDA and Member Advisory Committees; Correspondence with A. Boettger re SOAP Advisory Committee; Correspondence re UHT.	0.4

Staff	Date	Comments	Hours
A. Boettger	20-May-26	Review request for payroll information from Service Canada.	0.1
M. Marchand	20-May-26	Review email and attachment from T+L re Service Canada information request and correspondence with A. Boettger re same; Review email and attachment from Fasken re NDA.	0.4
M. Marchand	21-May-26	Correspondence re Service Canada information request; Matters related to member inquiries.	0.4
A. Boettger	22-May-26	Follow-up on status of corporate income tax returns.	0.1
M. Marchand	25-May-26	Email correspondence re status of corporate tax returns.	0.1
A. Boettger	25-May-26	Respond to Service Canada request for payroll information.	0.5
M. Marchand	26-May-26	Email correspondence re status of corporate income tax returns; Review email and attachment from Fasken re legal fees.	0.2
M. Marchand	27-May-26	Email correspondence with T. Peng re global tax reporting requirements and related matters; Correspondence with A. Boettger re same.	0.3
G. Arenas	28-May-26	Receive and record cheque and coordinate deposit of same.	0.2
A. Boettger	28-May-26	Correspondence with T+L re applicability of consolidating financial statements and global tax reporting requirements; Call with member re status of receivership; Review collection received from member, update schedules and confirm receipt with member.	0.8
A. Boettger	29-May-26	Correspondence with T+L, M. Marchand and T. Pang re income tax reporting obligations; Respond to member inquiries.	0.7
M. Marchand	29-May-26	Email correspondence re <i>Global Minimum Tax Act</i> reporting.	0.2
A. Boettger	02-Jun-26	Respond to inquiries re income tax returns for SVC, SOAP and MLMA; Call with J. Liu to discuss income tax inquiries; Review letter re proposal on HST examination results and phone examiner re same; Correspondence with Computershare 2026 property tax statements.	2.0
M. Marchand	02-Jun-26	Email correspondence re CRA HST audit; Email correspondence re corporate income tax returns preparation; Email correspondence re municipal tax notices and name changes; Correspondence re sale transaction GST election.	0.5
A. Boettger	03-Jun-26	Respond to refund notification from supplier; Forward information on Purchaser to Computershare.	0.2
M. Marchand	03-Jun-26	Matters related to member communications.	0.2
C. Casco	04-Jun-26	Prepare and complete bank reconciliation for May 2026.	0.2
T. Montesano	04-Jun-26	Prepare and file HST return.	0.6
A. Boettger	05-Jun-26	Respond to inquiry re creditor balance.	0.1
M. Marchand	05-Jun-26	Matters related to member inquiries.	0.3
A. Boettger	07-Jun-26	Review draft 2025 corporate income tax return packages.	0.4



Staff	Date	Comments	Hours
M. Marchand	08-Jun-26	Review email and attachments re draft corporate income tax returns for SOAP, ULC and MLMA; Review and approve bank reconciliations.	1.9
A. Boettger	08-Jun-26	Correspondence with T. Pang re preparation of income tax returns; Reconcile financial statement information in income tax return to supporting documents.	0.3
A. Boettger	09-Jun-26	Call with CRA re HST examination and response to proposal letter; Assemble response letter to CRA, supporting calculations and appendices to same, and submit to CRA for consideration.	2.5
J. Hue	09-Jun-26	Prepare payment requisitions.	0.8
M. Marchand	09-Jun-26	Correspondence with A. Boettger re CRA HST examination adjustments; Matters related to member inquiries.	0.4
M. Marchand	10-Jun-26	Correspondence with A. Boettger re SOAP Advisory Committee, HST examination and corporate income taxes.	0.2
A. Boettger	10-Jun-26	Discussion on file status with M. Marchand.	0.2
A. Boettger	11-Jun-26	Review banking activity and prepare deposit information form for refund; Reconcile financial statement information in income tax return to supporting documents; Compile and send draft income tax returns to T+L for review and comment.	0.8
G. Arenas	12-Jun-26	Receive and record cheque and coordinate deposit of same.	0.1
M. Marchand	12-Jun-26	Email correspondence re draft tax returns for MLMA, SOAP and ULC; Matters related to member inquiries.	0.4
Z. Klassen	15-Jun-26	Prepare and complete bank reconciliation for May 2026.	0.6
M. Marchand	15-Jun-26	Correspondence with T. Montesano re books and records; Review status of corporate tax filings.	0.2
M. Marchand	16-Jun-26	Review email and attachment re legal fees and email correspondence with T+L re same; Review email and attachment from Fasken re legal fees.	0.2
T. Montesano	16-Jun-26	Prepare payment requisitions.	0.4
A. Boettger	16-Jun-26	Correspondence with T+L re tax reporting requirement.	0.2
M. Marchand	17-Jun-26	Email correspondence with T+L re legal fees and status update; Review email from T+L re corporate income tax returns and correspondence with A. Boettger re finalizing same.	0.3
G. Arenas	18-Jun-26	Process payment requisitions.	0.5
T. Montesano	18-Jun-26	Prepare payment requisitions.	0.4
A. Boettger	18-Jun-26	Review mailing address information on file with CRA and attempt update of same; Instruct T. Montesano to contact CRA re mailing address updates.	0.4
G. Arenas	19-Jun-26	Process payment requisitions.	0.4



Staff	Date	Comments	Hours
M. Marchand	22-Jun-26	Email correspondence with MLMA Advisory Committee; Correspondence with A. Boettger re member communications and tax filing status updates; draft First Report; Review member claims process forms; Correspondence with A. Boettger re First Report; Review email re confirmation of corporate income tax filings.	5.8
A. Boettger	22-Jun-26	Execute all 2025 corporate income tax return documents and forward to tax team for filing; Call with M. Marchand re draft First Report; Updated interim statement of receipts and disbursements to May 31, 2026.	1.7
M. Marchand	23-Jun-26	Draft First Report; Matters related to accounts; Matters related to member inquiries.	3.8
M. Marchand	24-Jun-26	Review and revise First Report and meeting with A. Boettger re review of same; Correspondence with MLMA Advisory Committee; Correspondence with former Management and A. Boettger re member interval claims.	3.4
A. Boettger	24-Jun-26	Send update to MLMA Advisory Committee; Discussion with M. Marchand re draft First Report; Correspondence with former Management re operation inquiry.	1.3
M. Marchand	25-Jun-26	Matters related to member internal claim valuation; Meeting with A. Boettger re First Report; Matters related to member inquiries.	1.0
A. Boettger	25-Jun-26	Review edits to draft First Report and provide comments on same; Discussion of draft First Report with M. Marchand; Send draft First Report to Fasken for review; Prepare reconciliation schedule of Member Refunds approved and paid.	4.7
A. Boettger	26-Jun-26	Review NDA for Member Advisory Committees and provide comments on same; Correspondence with Fasken re composition of SOAP Advisory Committee.	1.5
M. Marchand	26-Jun-26	Email correspondence re NDA and SOAP Advisory Committee.	0.2
G. Arenas	29-Jun-26	Receive and record cheque and coordinate deposit of same.	0.2
K. Trigilidas	29-Jun-26	Prepare payment requisitions.	0.4
M. Marchand	29-Jun-26	Matters related to member inquiries.	0.2
A. Boettger	29-Jun-26	Draft cheque requisition for processing Claims Agent invoices.	0.3
T. Montesano	29-Jun-26	Review of CRA correspondence; Review invoice re storage costs and prepare cheque requisition for same.	0.4
G. Arenas	30-Jun-26	Process payment requisitions.	0.5
A. Boettger	30-Jun-26	Approve cheque requisitions and execute wire letters for payments; Respond to member emails; Review draft Court orders and prepare comments on same.	2.2
G. Arenas	30-Jun-26	Process payment requisitions.	0.4
M. Marchand	30-Jun-26	Execute wire letters for payment of Claims Agent invoices.	0.1