

APPENDIX A

2018 01G 3114

**SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY**

IN THE MATTER OF an application by Canadian Imperial Bank of Commerce for an order appointing BDO Canada Limited as Court-Appointed Receiver of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc.

AND IN THE MATTER OF the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3, as amended

Estate No.

Court No.

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

APPLICANT

AND:

PTL HOLDINGS LIMITED

FIRST RESPONDENT

AND:

PTL SERVICES (EQUIPMENT) LIMITED

SECOND RESPONDENT

AND:

CSL SERVICES (INDUSTRIAL) LIMITED

THIRD RESPONDENT

AND:

9263357 CANADA INC.

FOURTH RESPONDENT

RECEIVERSHIP ORDER

BEFORE THE HONOURABLE JUSTICE

UPON APPLICATION by the Applicant for an order, under subsection 243(1) of the *Bankruptcy and Insolvency Act* (the "BIA") to appoint BDO Canada Limited as receiver (the "Receiver") without security, of all of the assets, undertakings and property of the Respondents.

Filed May 11 15 mh

AND UPON HEARING Carl Holm, Q.C., counsel for the Applicant, and other counsel appearing;

AND UPON READING the Application, and the Affidavits of Supriya Sarin, Phil Clarke, Carl Holm, Q.C. and Marc Dunning, filed herein:

THIS COURT HEREBY ORDERS AS FOLLOWS:

Service

1. The time for service of the notice of application and the supporting materials is hereby abridged and validated so that the Application is properly returnable today and further service thereof is hereby dispensed with.

Appointment

2. Pursuant to subsection 243(1) of the BIA, and Rule 25(1) of the *Rules of the Supreme Court, 1986* the Receiver is hereby appointed receiver, without security, of all of the assets, undertakings, and property of the PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc. (the "Respondents"), acquired for, or used in relation to a business carried on by the Respondents, including any bank accounts/trust accounts in the name of any one of the Respondents or in the name of the Receiver on behalf of any one of the Respondents, and including all proceeds thereof (the "Property").

Receiver's Powers

3. The Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without limiting the generality of the foregoing, the Receiver is hereby empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

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- (a) to take possession and control of the Property and any proceeds or receipts arising from the Property but, while the Receiver is in possession of any of the Property, the Receiver must preserve and protect it;

- (b) to change locks and security codes, relocate the Property to safeguard it, engage independent security personnel, take physical inventories, and place insurance coverage;
- (c) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel, and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (d) to purchase or lease such machinery, equipment, inventories, supplies, premises, or other assets to continue the business of the Respondents, or any part or parts thereof;
- (e) to receive and collect all monies and accounts now owed or hereafter owing to any one of the Respondents and to exercise all remedies of the Respondents in collecting such monies, including, without limitation, to enforce any security held by the Respondents;
- (f) to settle, extend, or compromise any indebtedness owing to any one of the Respondents;
- (g) to execute, assign, issue, and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Respondents, for any purpose pursuant to this Order;
- (h) to undertake environmental or workers' health and safety assessments of the Property and operations of the Respondents;
- (i) to initiate, prosecute, and continue the prosecution of any proceedings and to defend proceedings now pending or hereafter instituted with respect to the Property or the Receiver, and to settle or compromise any such proceedings, which authority extends to appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (j) to manage, operate, and carry on the business of the Respondent, including the powers to enter into any agreement, incur, and pay any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Respondent;
- (k) to make payment of any and all costs, expenses, and other amounts that the Receiver determines, in its sole discretion, are necessary or advisable to preserve, protect, or maintain the Property, including, without limitation taxes, municipal taxes, insurance premiums, repair and maintenance costs, costs or charges related to security, management fees, and any costs and disbursements incurred by any manager appointed by the Receiver;
- (l) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (m) to sell, convey, transfer, lease, or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$250,000.00, provided that the aggregate consideration for all such transactions does not exceed \$500,000.00, except that the Receiver is hereby authorized to run an auction sale of any Property that is equipment so that title to equipment can be given at the auction without the need for Court approval of the auction process and passing of title; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause, except that the Receiver is hereby authorized to run an auction sale of any Property that is equipment so that title to equipment can be given at the auction without the need for Court approval of the auction process and passing of title;

and in each such case notice under section 60 of the *Personal Property Security Act* shall not be required.

- (n) to sell the right, title, interest, property, and demand of the Respondents in and to the Property at the time the Respondents are granted a security interest or at any time since, free of all claims including the claims of subsequent encumbrancers;
- (o) to report to, meet with, and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (p) to register a copy of this Order and any other orders in respect of the Property against title to any of the Property;
- (q) to apply for any permits, licences, approvals, or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Respondents;
- (r) to enter into agreements with any trustee in bankruptcy appointed in respect of the Respondents including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by any one of the Respondents;
- (s) to exercise any shareholder, partnership, joint venture, or other rights which the Respondents may have; and
- (t) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations;

and in each case where the Receiver takes any such actions or steps it shall be authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Respondents, and without interference from any other Person.

Duty to Provide Access and Co-Operation to the Receiver

4. The Respondents, all of their current and former directors, officers, employees, agents, accountants, legal counsel, and shareholders, and all other persons acting on their instruction or behalf, and all other individuals, firms, corporations, governmental bodies, or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.
5. All Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records, and information of any kind related to the business or affairs of the Respondents, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall, subject to their right to seek a variation of this Order, provide to the Receiver or permit the Receiver to make, retain, and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software, and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.
6. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall, subject to their right to seek a variation of this Order, forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper, making copies of computer disks, or such other manner of retrieving and copying the information as the Receiver in its discretion

deems expedient, and shall not alter, erase, or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names, and account numbers that may be required to gain access to the information.

No Proceedings Against the Receiver

7. No proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

No Proceedings Against the Respondents or the Property

8. No Proceeding against or in respect of the Respondents or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Respondents or the Property are hereby stayed and suspended pending further order of this Court.

No Exercise of Rights or Remedies

9. All rights and remedies of any individual, firm, corporation, governmental body or agency or any other entities against the Respondents, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Respondents to carry on any business which the Respondents are not lawfully entitled to carry on, (ii) exempt the Receiver or the Respondents from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration

of a claim for lien and the related filing of an action to preserve the right of a lien holder, provided that the Applicant shall not be required to file a defence to same as the further prosecution of any such claim is stayed except with the written consent of the Applicant or the Receiver, or leave of this Court.

Personal Property Lessors

10. All rights and remedies of any Person pursuant to any arrangement or agreement to which any of the Respondents are a party for the lease or other rental of personal property of any nature or kind are hereby restrained except with consent of the Receiver in writing or leave of this Court. The Receiver is authorized to return any Property which is subject to a lease from a third party to such Person on such terms and conditions as the Receiver, acting reasonably, considers appropriate and upon the Receiver being satisfied as to the registered interest of such Person in the applicable Property. The return of any item by the Receiver to a Person is without prejudice to the rights or claims of any other Person to the property returned or an interest therein.

No Interference with the Receiver

11. Subject to paragraph 16 of this Order related to the Respondents' employees, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate, or cease to perform any right, renewal right, contract, agreement, licence, or permit in favour of or held by any of the Respondents, without written consent of the Receiver or leave of this Court.

Continuation of Services

12. All Persons having oral or written agreements with any of the Respondents or statutory or regulatory mandates for the supply of goods or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility, or other services to the Respondents are hereby restrained until further order of this Court from discontinuing, altering, interfering with, or terminating the supply of such goods or services as may be required by the Receiver, and the Receiver shall be entitled to the continued use of the

Respondents' current telephone numbers, facsimile numbers, internet addresses, and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Respondents or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

13. The Receiver, in its sole discretion, may, but shall not be obligated to, establish accounts or payment on delivery arrangements with suppliers in its name on behalf of the Respondents for the supply of goods or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility, or other services to the Respondents, or any of them, if the Receiver determines that the opening of such accounts is appropriate.
14. No creditor of the Respondents shall be under any obligation as a result this Order to advance or re-advance any monies or otherwise extend any credit to the Respondents.

Receiver to Hold Funds

15. All funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts opened by the Receiver or to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further order of this Court.

Employees

16. All employees of the Respondents shall remain the employees of the Respondents until such time as the Receiver, on the Respondents' behalf, may terminate the employment of

such employees or they resign in accordance with their employment contract. The Receiver shall not be liable as a result of this Order for any employee-related liabilities, including any successor employer liabilities as provided for in subsection 14.06(1.2) of the BIA, wages, severance pay, termination pay, vacation pay, and pension or benefit amounts, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under subsections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*, such amounts as may be determined by a court or tribunal of competent jurisdiction.

17. Pursuant to paragraph 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver may disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "Sale") as permitted at law. Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. A prospective purchaser or bidder requesting the disclosure of personal information shall execute such documents to confirm the agreement of such Person to maintain the confidentiality of such information on terms acceptable to the Receiver. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Respondents, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

Limitation on Environmental Liabilities

18. Nothing herein contained shall require or obligate the Receiver to occupy or to take control, care, charge, occupation, possession, or management (separately or collectively, "Possession") of any of the Property that might, or any part thereof, which may be environmentally contaminated, might be a pollutant or a contaminant, or might cause or

contribute to a spill, discharge, release, or deposit of a substance contrary to any federal, provincial, or other legislation, statute, regulation or, rule of law or equity respecting the protection, conservation, enhancement, remediation, or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, *Canadian Environmental Protection Act*, 1999, the *Newfoundland and Labrador Environmental Protection Act*, or the *Newfoundland and Labrador Water Resources Act* (collectively, the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation.

Limitation on Liability

19. BDO Canada Limited and, without limitation, a director, officer, or employee of the Receiver, shall incur no liability or obligation as a result of its appointment as the Receiver or the carrying out the provisions of this Order, or in the case of any party acting as a director, officer, or employee of the Receiver so long as acting in such capacity, save and except for any negligence, breach of contract, or actionable misconduct on the part of such party, or in respect of the Receiver's obligations under subsections 81.4(5) and 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

Receiver's Accounts

20. The Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, and the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge to a maximum of \$100,000.00 (the "**Administrative Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and the Administrative Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges, and encumbrances, statutory or otherwise, in favour of any Person, but subject to subsections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

21. The Receiver and its legal counsel shall pass its accounts from time to time before a judge of this Court or a referee appointed by a judge.
22. Prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees, expenses and disbursements, including legal fees and disbursements, incurred at the normal rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

Receiver's Indemnity Charge

23. The Receiver shall be entitled to and is hereby granted a charge (the "**Receiver's Indemnity Charge**") upon all of the Property as security for all of the obligations incurred by the Receiver including obligations arising from or incident to the performance of its duties and functions under this Order, under the *Bankruptcy and Insolvency Act*, or otherwise, saving only liability arising from negligence or actionable misconduct of the Receiver.
24. The Receiver's Indemnity Charge shall form a second charge on the Property in priority to all security interests, trusts, liens, charges, and encumbrances, statutory or otherwise, in favour of any Person, but subject to subsections 14.06(7), 81.4(4), and 81.6(2) of the BIA and subordinate in priority to the Administrative Charge.

Allocation of Costs

25. The Receiver shall file with the Court for its approval a report setting out the costs, fees, expenses, and liabilities of the Receiver giving rise to the Administrative Charge, the Receiver's Indemnity Charge, and the Receiver's Borrowings Charge, as defined below, and, unless the Court orders otherwise, all such costs, fees, expenses, and liabilities shall be paid as agreed by the senior secured creditors, in the following manner:
 - (a) Firstly, applying the costs incurred in the receivership proceedings specifically attributable to an individual asset or group of assets against the realizations from such asset or group of assets;



- (b) Secondly, applying the costs *pro rata* against all of the assets based on the net realization from such asset or group of assets; and
- (c) Thirdly, applying non-specific costs incurred in the receivership proceedings *pro rata* against the assets based on the net realization from such asset or group of assets.

Funding of the Receivership

26. The Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$500,000.00, or such greater amount as this Court may by further order authorize, at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of making payments, including interim payments, required or permitted to be made by this Order, including, without limitation, payments of amounts secured by the Administrative Charge and the Receiver's Indemnity Charge. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Indemnity Charge, the Administrative Charge and the charges as set out in subsections 14.06(7), 81.4(4), and 81.6(2) of the BIA.
27. Neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court on seven days' notice to the Receiver and the Applicant.
28. The Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.
29. The monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or

any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

General

30. The Receiver may from time to time make a motion for advice and directions in the discharge of its powers and duties hereunder.
31. Nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Respondents and, notwithstanding the stay of proceedings in respect of the Respondents and the Respondents' assets imposed by this order, the Receiver is authorized to make an assignment in bankruptcy in respect of the Respondents in accordance with the *Bankruptcy and Insolvency Act*.
32. The aid and recognition of any court, tribunal, or regulatory or administrative body having jurisdiction outside Newfoundland and Labrador is hereby requested to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, and regulatory or administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Receiver in any foreign proceeding, or to assist the Receiver and its agents in carrying out the terms of this Order.
33. The Receiver is hereby authorized and empowered to apply to any court, tribunal, or regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

34. The Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Respondents' estates with such priority and at such time as this Court may determine.

AM

35. Any interested party may make a motion to vary or amend this Order upon such notice required by the *Rules of the Supreme Court, 1986* or on such notice as this Court may order.
36. Any Person affected by this Order which did not receive notice in advance of the hearing may make a motion to vary or amend this Order within five days of such Person being served with a copy of this Order.
37. In addition to the reports to be filed by the Receiver under legislation, the Receiver shall file a report of its activities with the Court when the Receiver determines that a report should be made, when the Court orders the filing of a report on the motion of an interested party or on the Court's own motion, and at the conclusion of the receivership.
38. The Receiver shall not be discharged without notice to such secured creditors and other parties as the Court directs.

DATED AT St. John's, Newfoundland and Labrador this 11th day of May, 2018.

A large, stylized handwritten signature or scribble in black ink, positioned below the date line. The signature is highly cursive and overlaps the horizontal line of the date.

Schedule "A"

Receiver Certificate

Certificate No.

Amount \$

This is to certify that BDO Canada Limited, the receiver (the "Receiver") of the assets, undertakings, and property of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc. (the "Debtors") acquired for, or used in relation to, a business carried on by the Debtors, including all proceeds thereof (collectively, the "Property") appointed by order of the Supreme Court of Newfoundland and Labrador (the "Court") dated the day of , 2018 (the "Order") made in an action having court file number , has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$, being part of the total principal sum of \$, which the Receiver is authorized to borrow under and pursuant to the Order.

The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [*monthly/semi-annually/annually/other*] not in advance on the day of each month after the date hereof at a rate per annum equal to the rate of per cent above the prime commercial lending rate of from time to time.

Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property (as defined in the Order), in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at

Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any

person other than the holder of this certificate without the prior written consent of the holder of this certificate.

The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property (as defined in the Order) as authorized by the Order and as authorized by any further or other order of the Court.

The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

Dated the day of , 2018.

BDO Canada Limited, solely in its capacity as Receiver of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc., and not in its personal capacity

Per: _____

Name:

Title:

APPENDIX B

**2018 01G 3114
IN THE SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
TRIAL DIVISION (GENERAL)**

IN THE MATTER OF an application by Canadian Imperial Bank of Commerce for an order appointing BDO Canada Limited as Receiver of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Ltd. and 9263357 Canada Inc.

AND IN THE MATTER OF the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended

BETWEEN:	CANADIAN IMPERIAL BANK OF COMMERCE	APPLICANT
AND:	PTL HOLDINGS LIMITED	FIRST RESPONDENT
AND:	PTL SERVICES (EQUIPMENT) LIMITED	SECOND RESPONDENT
AND:	CSL SERVICES (INDUSTRIAL) LIMITED	THIRD RESPONDENT
AND:	9263357 CANADA INC.	FOURTH RESPONDENT

DISTRIBUTION ORDER



UPON reading the Notice of Motion of BDO Canada Limited ("**BDO**") seeking a distribution by BDO, in its capacity as receiver (the **Receiver**), of the assets, undertaking and property of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc. (collectively, the "**PTL Group**") **AND UPON** hearing the submissions of counsel, **AND UPON** reading the material as filed by counsel, **IT IS HEREBY ORDERED AS FOLLOWS:**

1. The time for service of the Notice of Motion is hereby abridged and validated, and all service of the Notice of Motion is hereby validated, so that this motion is properly returnable today and further service of the Notice of Motion is hereby dispensed with.

	Filed	Dec 7/18	mh
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2. The Receivers fees and disbursement up until June, 2018 and the fees of the Receiver's legal counsel, all as set out in the Second Report of the Receiver, are hereby approved.
3. The Second Report of the Receiver and the Receiver's Interim Statement of Receipts and Disbursements are hereby approved.
4. The Receiver is hereby authorized and directed to distribute certain proceeds currently held by the Receiver from the sale, or otherwise, of property of the PTL Group as follows (the "**Distribution**"):
 - (a) a distribution of the Receivers fees and disbursement up until June, 2018 and the fees of the Receiver's legal counsel, all as are set out in the Second Report of the Receiver;
 - (b) the amount of \$169,832.00 to the respective Unions for the Union Pension Charge totaling \$169,832.00;
 - (c) the amount of \$83,375 for respective Unions for the Union Dues Charge, pursuant to section 81.6 of the BIA, totaling \$83,375;
 - (d) the maximum amount of \$15,000 for the Salaried Employees Charge, pursuant to section 81.4 of the BIA once the calculation is finalized by the Receiver; and
 - (e) the amount of \$3,250,000 to Canadian Imperial Bank of Commerce ("**CIBC**").
5. The Distribution is subject to a holdback of sufficient estimated funds to allow the Receiver to satisfy any outstanding estate costs incurred, projected professional fees to complete the administration of the estate, professional fees and costs to complete the administration of the bankruptcy estates, and complete the receivership estate.
6. Notwithstanding:
 - (a) the pendency of these proceedings;

Handwritten signature or initials in black ink, located to the right of item (b) in the list.

- (b) the applications for a bankruptcy order issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the BIA), in respect of the PTL Group and any bankruptcy order issued pursuant to such applications; and
- (c) any assignment in bankruptcy made in respect of the PTL Group.

the payments authorized and directed by section 1 of this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the PTL Group and shall not be void or voidable by creditors of the PTL Group nor shall it constitute nor be deemed to be a settlement, fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue or other reviewable transaction under the BIA or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

- 7. The Distribution constitutes a full and final settlement of the PTL Group's outstanding obligations with respect to the Union Pension Charge, the Union Dues Charge and the Salaried Employees Charge.

DATED the 4th day of December, 2018 at St. John's, Newfoundland and Labrador.


Trust Co-Ordinator

APPENDIX C

5718

IN THE MATTER OF

Labour Relations Act

- and -

**Transport and Allied Workers Local Union 855, affiliated with the
International Brotherhood of Teamsters**

Applicant

- and -

Locke's Electrical Limited

Respondent

- and -

International Brotherhood of Electrical Workers, Local 1620

First Intervenor

- and -

United Brotherhood of Carpenters and Joiners of America, Local 579

Second Intervenor

- and -

**United Brotherhood of Carpenters and Joiners of America,
Millwrights Local 1009**

Third Intervenor

- and -

**International Association of Bridge, Structural, Ornamental
and Reinforcing Ironworkers Local 764**

Fourth Intervenor

- and -

**United Association of Journeymen and Apprentices of the Plumbing
and Pipefitting Industry of the United States and Canada,
UA Local 740**

Fifth Intervenor

- and -

Construction and General Labourers Rock and Tunnel Workers, Local 1208

Sixth Intervenor

WHEREAS pursuant to sections 93 and 17 of the *Labour Relations Act*, the Labour Relations Board has received an application from Transport and Allied Workers Local Union 855, affiliated with the International Brotherhood of Teamsters requesting that the Labour Relations Board issue an Order as follows:

- (i) that the CLRA Collective Agreement was in force and effect from the date of the Business Transfer from the Receiver to the Employer and the CLRA Collective Agreement and such future collective agreements as are concluded between the Union and the CLRA shall continue to be in force and effect and are binding upon the Employer;
- (ii) that from the date of the Business Transfer from the Receiver to the Employer, the Employer is bound by and remains and continues to be bound by the Voluntary Recognition Agreement and the Certification Order;
- (iii) that the Union is forthwith entitled to give notice to the Employer in respect of work which is outside the jurisdiction of the CLRA and the scope of the CLRA Collective Agreement and the Employer shall comply with and be bound by such notice to begin to bargain collectively in good faith and make a reasonable effort to conclude a collective agreement for such work within the jurisdiction of the Union; and
- (iv) such other relief and remedies as against the Employer as are requested by the Union and are fit and just or as the Board otherwise determines to be necessary or appropriate in the circumstances.

AND WHEREAS the Applicant and the Respondent have not opposed the intervention requests of the following six Intervenors in this Application and the Board granted these organizations Intervenor status as of 26 July 2019 as requested:

- International Brotherhood of Electrical Workers, Local 1620 (“IBEW”), the First Intervenor;
- United Brotherhood of Carpenters and Joiners of America, Local 579 (“Carpenters Local 579”), the Second Intervenor;
- United Brotherhood of Carpenters and Joiners of America, Millwrights Local 1009 (“Millwrights Local 1009”), the Third Intervenor;
- International Association of Bridge, Structural Ornamental and Reinforcing Ironworkers, Local 764 (“Ironworkers Local 764”), the Fourth Intervenor;
- United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada, UA Local 740 (“Plumbers and Pipefitters Local 740”), the Fifth Intervenor; and

- Construction and General Labourers Rock and Tunnel Workers, Local 1208 (“Labourers Local 1208”), the Sixth Intervenor.

AND WHEREAS the Board, on 10 January 2020 received a request from Gregory Kirby, Q.C. on behalf of his clients requesting that the Board issue a Production Order for all documents related to matter 5718 in the possession of BDO Canada Limited and Canadian Imperial Bank of Commerce (“CIBC”);

AND WHEREAS the Board, on 13 January 2020 received correspondence from counsel for CIBC outlining that neither CIBC nor its solicitor have any documentation in their possession that would relate to any application under Section 93 of the Newfoundland and Labrador *Labour Relations Act*;

AND WHEREAS the Board, on 31 January 2020 received correspondence from counsel for BDO Canada Limited in its capacities as a court-appointed Receiver, and its own capacity as a private professional services firm;

AND WHEREAS counsel for BDO Canada Limited in its capacities as a court-appointed Receiver, and its own capacity as a private professional services firm advised, *inter alia*, that the Application must be stayed in its entirety, it therefore follows that the Production Order sought should not be granted and that Court approval to seek such an Order must be sought;

AND WHEREAS the Board provided an opportunity for all of the other affected parties to reply to the submissions concerning the Production Order as requested and the submissions of BDO Canada Limited;

AND WHEREAS following consideration of the representations of the interested parties, the Board has decided that:

1. The Production Order of the Board is stayed, pending approval by the Supreme Court of Newfoundland and Labrador that the Production Order may proceed; and
2. Although the Board does not necessarily feel that it is without jurisdiction to proceed, in the circumstances and out of an abundance of caution, the Application in its entirety is also stayed pending approval by the Supreme Court of Newfoundland and Labrador that the Application may proceed.

NOW THEREFORE it is hereby ordered by the Labour Relations Board that the Production Order and the Application in its entirety are hereby stayed until further notice.

THE official seal of the Board was hereunto affixed and attested to by the Chief Executive Officer of the Board at the City of St. John's in the Province of Newfoundland and Labrador this 19th day of March 2020.

A handwritten signature in blue ink, appearing to be the initials 'M. J.' followed by a stylized flourish.

Chief Executive Officer

APPENDIX D



141 Glencoe Drive
 Mount Pearl, NL A1N 4S7
 T: 709-747-7841
 F: 709-747-7847

Quotation
2015-0204
 YOUR REFERENCE:

TO: Lloyd Parrott		FROM: Winston Crane	
COMPANY: PTL Services Ltd		DATE: November 10, 2015	TOTAL NO. OF PAGES INCL COVER: 1
FAX NUMBER :	PHONE NUMBER :	RE: Equipment Quote	Case 590SN

We are pleased to provide the following quotation and trust that it meets with your approval. If you have any questions, please don't hesitate to contact us. Thank you for the opportunity to quote.

SPECIFICATIONS

2015 590SN Backhoe, Tier 3, 4WD

4WD Powershift S-Type	Delux Cab Package
14x17.5, 10PR	Radio
21Lx24 10PR (R4)	Engine Block Heater
Extendahoe (EHOE)	Comfort Steer
Heavy Front Counterweight	Delux Air Susp. Cloth
Pilot Controls w/ PowerLift	Battery Disconnect/Jump Start
Combo Direct w/Pilot Controls	Gripper Teeth Extension
Cab, LH Door with Heat and AC	Ride Control
24" Universal Bucket	Strobe Light
Flip Over Stabilizer Pads Combo	Tool Box
No Loader Bucket, Pins Only	Dual Batteries/Grid Heater
FFC Coupler	Front Fenders

ATTACHMENTS / CUSTOMER REQUESTED FEATURES	SERIAL NUMBER	INCLUDED	PRICE
Case 96" Bucket		X	
Purchased Protection Plan			
60 months / 5000 hours		X	
Premier Plan (PT, Hyd & Elec)			

PRICING - PAYMENT OPTION	AMOUNT
590SN Backhoe s/n NFC725108 +Horst Blade	\$141,800.00
590SN Backhoe s/n NFC725110 +Horst Blade	\$141,800.00
Trades (JCB 15S s/n...907467, 4CX-14 s/n WCO01621198)	(\$90,000.00)
Backhoes, Net Price:	\$193,600.00
Eligible for financing from CNH Capital at 2.9%.	
Estimate Monthly Payment	\$3,540.47

CUSTOMER ACCEPTANCE: Signature: _____ Date: _____

NOTES

Prices are in Canadian dollars, not including HST. Prices are valid until month end unless otherwise noted.
 Lease/finance quotes are subject to verification and credit approval by financing company. Case Atlantic General Terms & Conditions Apply.

APPENDIX E

Notet

20139001

Notet

1231503304



FINANCE LEASE AGREEMENT (Fixed Rate)



20139 / 99938

CNH Industrial Capital Canada Ltd. (GST REGISTRATION NO. 13857 1013 RT0001)

F#3 00000 2866 1861 199A

***Lessee(s):** Legal Name(s), Street Address, City, Prov., Postal Code:
PTL SERVICES (EQUIPMENT) LTD.
Rural Route 40
SOUTHERN HARBOUR PB, NL A0B 3H0

GREG DRODGE
10 HEATHER PLACE
ST. JOHN'S, NL A1A 4R7

Date of Birth or G.S.T. No.: 10-4085097

Individual/Sole Proprietorship
If so, province of principal residence: _____

General Partnership
If so, province of chief executive office: _____

Corporation/ULC/LP
If so, province in which formed: _____ NL

***Lessor:** (Dealer's Legal Name and Address)
MADSEN CONSTRUCTION EQUIPMENT INC.
141 GLENCOE DRIVE
MOUNT PEARL, NL A1N 4S7

GST: 819408014RT

Distributor: _____
Address: _____
City, Prov., Postal Code: _____

NEW OR USED	"EQUIPMENT" (Make and Type)	MODEL	HP/SIZE	SERIAL NUMBER/PIN	METER READING	"MAX. ANN. USAGE"	"EXCESS USAGE RATE"	"LEASE SALE PRICE"
N	Case Backhoe	590SN	N/A	NFC725108	0 0	2000.0 Hrs	\$20.00 /Hr	\$134,275.00
N	Case Backhoe	590SN	N/A	NFC725110	0 0	2000.0 Hrs	\$20.00 /Hr	\$134,275.00

* New Equipment is unused equipment, a rental unit or a demonstrator for which the manufacturer will supply all or a portion of a new equipment warranty; this Equipment may have been manufactured in a year prior to the year of lease.
 The beginning date of this agreement (the "Agreement") is 11-10-2015 ("Beginning Date") and the termination date of the Agreement is 11-10-2020 ("Termination Date").
 There shall be a security deposit of \$ N/A ("Security Deposit") and a purchase option price of \$ 2.00 ("Purchase Option Price").
 The above Equipment is not for family, household or personal use and is being leased for use in the Lessee's business being: commercial/business use agricultural use.
 Lessor shall deliver the Equipment being the subject of this Agreement on 11-10-2015 (Date of Delivery of Equipment)

MAKE	"TRADE-IN EQUIPMENT" TYPE	MODEL	SERIAL NUMBER/PIN	HOURS	GROSS ALLOWANCE (In Dollars)	SECURED DEBT DUE (In Dollars)	NET TRADE-IN ALLOWANCE (In Dollars)
JCB	Other Construction Equipment	15S	907467		\$45,000.00	N/A	\$45,000.00
JCB	Other Construction Equipment	4CX-14	1621198		\$45,000.00	N/A	\$45,000.00

NO WARRANTY. The Equipment is leased AS IS except for any applicable manufacturer's express, written warranty. If any manufacturer's express warranty applies to the Equipment, such warranty is restricted to the manufacturer's written, limited warranty provided separately to Lessee. Lessor and manufacturer make no other representation or warranty, express or implied, and specifically exclude the implied warranties of merchantability and fitness for particular purpose. Neither Lessor nor manufacturer will be liable for incidental or consequential damages resulting from a breach of the express warranty or any implied warranty or condition imposed by law.
 *Some provinces do not allow these limitations and exclusions, and they shall not apply to the extent such limitations or exclusions are not allowed by applicable province law.

Location where Equipment will be located (if other than Lessee address):

THIS AGREEMENT INCLUDES ALL THE PROVISIONS ON THE ADDITIONAL PAGES. DO NOT SIGN THIS AGREEMENT BEFORE YOU HAVE READ IT OR IF IT CONTAINS ANY BLANK SPACES.

NOTICE TO THE LESSEE:

- DO NOT SIGN THIS BEFORE YOU READ THE WRITING ON THE ADDITIONAL PAGES, EVEN IF OTHERWISE ADVISED.
- DO NOT SIGN THIS IF IT CONTAINS ANY BLANK SPACES.
- YOU ARE ENTITLED TO AN EXACT COPY OF ANY AGREEMENT YOU SIGN.

RETURN. If Lessee does not exercise the purchase option (if any) provided in this Agreement at the Termination Date of this Agreement, Lessee shall: (a) at its expense, deliver the Equipment to a location designated by Lessor; (b) pay all charges incurred by Lessor to repair any excessive wear and tear and for any hours in excess of the Maximum Annual Usage at the Excess Usage Rate; and (c) where permitted by law, pay an administrative service charge of \$400.00 per serial numbered/PIN unit.

ADDITIONAL PROVISIONS CONCERNING RIGHTS AND DUTIES OF THE PARTIES ON THE ADDITIONAL PAGES OF THIS AGREEMENT ARE A PART OF THIS AGREEMENT INCLUDING APPLICABLE ATTACHED WARRANTY ADDENDA.

MAINTENANCE. Lessee will keep the Equipment in good condition, in operating order, and properly serviced, repaired and maintained. Lessee will make sure that the manufacturer's warranty remains valid. Lessee will pay all the costs of performing these obligations.

I agree to the foregoing. I have received and examined the Equipment, which is in good operating order and condition and is as described. I acknowledge receipt of a copy of this Agreement. I agree to lease the Equipment described above on the terms of this Agreement.

LIENS. Lessee agrees to keep the Equipment free and clear of all liens, other than any lien Lessor may have on the Equipment. Lessee will not assign this Agreement or permit others to use the Equipment.

X CFO
 Lessee/Lessee's Representative Title (if applicable)

LOCATION. The Equipment will be operated out of and, when not in use, will be kept only at the location specified above. Lessee will, when requested, advise Lessor of the exact location of the Equipment. Lessor may enter any premises under Lessee's control to inspect the Equipment and may remove it if, in Lessor's opinion, it is being abused or used beyond its capacity.

11-10-2015 PTL SERVICES (EQUIPMENT) LTD.
 Date Print Name
 X G. DRODGE 27 Nov. 2015 Director
 Lessee/Lessee's Representative Title (if applicable)

LATE CHARGES/DEFAULT RATE/RETURNED CHEQUES. Lessee shall pay a late charge on each payment more than 10 days past due at the highest amount permitted by applicable law. Lessee shall pay interest on the unpaid balance after maturity (by acceleration or otherwise) at the highest rate permitted by applicable law. If a cheque is returned for any reason, Lessor or Assignee may charge Lessee a returned cheque processing fee as established by Lessor or Assignee from time to time, not to exceed the maximum permitted under applicable law.

11-10-2015 GREG DRODGE
 Date Print Name
 X Lessor's Representative
 Title (if applicable)

LESSEE REPRESENTS THAT THE EQUIPMENT IS NOT BEING RENTED FOR FAMILY, HOUSEHOLD OR PERSONAL USE.

11-10-2015 MADSEN CONSTRUCTION EQUIPMENT INC.
 Date Print Name



F*3 00 000 28 66 18 61 199A

20139 / 99938 / PTL SERVICES (EQUIPMENT) LTD.

STATEMENT OF TRANSACTION

1. Lease Sale Price	1. \$	268,550.00
2. Cash Down Payment	\$	N/A
Net Trade-in Allowance	\$	90,000.00
Manufacturer's Rebate	\$	N/A
Total Down Payment	2. \$	90,000.00
3. Unpaid Balance of Lease Sale Price (1 minus 2)	3. \$	178,550.00
4. Other Charges		
(a) Taxes (Not in Lease Price)	\$	N/A
G.S.T./H.S.T.	\$	N/A
P.S.T.	\$	N/A
(b) Official Fees	\$	55.00
(c) PPSA Security Fee	\$	12.00
(d) Administrative Fee	\$	300.00
(e) Physical Damage Insurance	\$	N/A
(f) Credit Life Insurance	\$	N/A
(g) Credit Disability Insurance	\$	N/A
(h) Liability Insurance	\$	N/A
(i) Manufacturer's Extended Warranty Plan	\$	N/A
(j) Extended Service Protection Plan	\$	17,840.00
(k) (Other)	\$	N/A
Total Other Charges	4. \$	18,207.00
5. Total Amount Subject to Lease (Unpaid Balance) (3+4)	5. \$	196,757.00
6. Lease Charges (Finance Charge)	6. \$	14,336.73
7. Total Lease Payments (Total of Payments) (5+6)	7. \$	211,093.73
8. Total Lease Price (Total Sale Price) (1+4+6)	8. \$	301,093.73
9. The Unpaid Balance hereof shall bear Finance Charges computed at a per annum rate (the "Finance Charge Rate" or "FCR") equal to <u>2.90</u> % (this is a FIXED RATE contract).		
10. Date APR begins accruing:		11-10-2015
	Mo. Day Yr.	

RENTAL PAYMENTS Advance Payment of \$ 3,518.20 followed by payments in accordance with the following schedule, plus applicable taxes on the Advance payment and all subsequent payments.

NO. OF PAYMENTS	PERIOD OF	AMOUNT OF EACH PAYMENT	BEGINNING MM/DD/YYYY
58	1 MONTHS	\$ 3,518.20	12/10/2015
1	1 MONTHS	\$ 3,517.93	10/10/2020

The "Obligations" shall mean Lessee's responsibility to pay the rental payments hereunder (the "Rental Payments") and perform any other existing or future obligations of Lessee to Lessor, Assignee as hereinafter defined or Assignee's affiliates hereunder, or under any other agreement.

The total "Secured Debt Due" is \$ N/A.

The secured debt on the Trade-in Equipment is owed to:

Lender Name _____ Acct. No. _____

Lender Address _____ Phone No. _____

Lender City _____ Province _____ Postal Code _____

Payoff Good Through: _____

If checked, Lessor represents that the above debt has been paid. Lessee hereby conveys to Lessor all right, title and interest in the Trade-in Equipment free and clear of all encumbrances except as noted above.

GUARANTEE

The undersigned guarantees the prompt performance of Lessee's Obligations under the Agreement, and all modifications and extensions thereof, including prompt payment of all sums when due. The undersigned shall, immediately upon demand, pay any sum due under the Agreement and all modifications and extensions thereof without setoff. The undersigned hereby waives notice of any modifications, amendments or extensions of the Agreement and of Lessee's nonperformance or breach of the Agreement. The payment obligations under this Guarantee are the direct, primary, and continuing obligations of the undersigned and the undersigned's heirs, successors and assigns, and not merely a guaranty of collection. Capitalized terms used in this Guarantee have the same meaning given to them in the Agreement.

Guarantor Signature: _____

Address: _____

Print Name: _____

City, Province: _____

Title (if applicable): _____

Postal Code: _____

X Lessee's Initials
X Lessee's Initials

APPENDIX F



Tel: 905-524-1008
 Fax: 905-570-0249
 www.bdo.ca

BDO Canada Limited
 805 - 25 Main St. W
 Hamilton ON L8P 1H1 Canada

FULL AND FINAL RELEASE AND ACKNOWLEDGMENT

On Friday May 11, 2018 BDO Canada Limited was appointed receiver (the "Receiver") over the assets and undertakings of PTL Holdings Limited ("PTL Holdings"), PTL Services (Equipment) Limited ("PTL Services"), CSL Services (Industrial) Limited ("CSL Services"), and 9263357 Canada Inc. ("9263357"), collectively ("PTL Group") pursuant to an Order of the Supreme Court of Newfoundland and Labrador Bankruptcy and Insolvency.

Whereas the Receiver has agreed to release to CNH Industrial Capital Canada Ltd. ("CNH") all known and identified property of CNH and as more specifically described as follows:

1 - Case 590SN Backhoe - NFC725108

1 - Case 590SN Backhoe - NFC725110 (collectively the "Equipment")

Now therefore in consideration of the return by the Receiver of the Property to CNH and other good and valuable consideration, CNH (the "Releasor") hereby releases and forever discharges the Receiver, BDO Canada Limited (the "Releasee"), its successors and assigns the Releasee from any and all actions, cause of actions, contracts, covenants, whether expressed or implied, claims, whether statutory or otherwise, and demands for damages, indemnity, costs, interest, loss or injury of every nature and kind whatsoever and howsoever arising which the Releasor may heretofore have had, may now have, or may hereinafter have, as of the date hereof arising out of the return of the Property.

The Equipment is located at the PTL Group premises located at 21 Marine Drive, Southern Harbour, NL.

If you choose to realize on your security, please provide us with an accounting as to your realization, as soon as possible. Accordingly, any net proceeds from the sale thereof should be forwarded to the attention of Receiver.

Executed at New Holland, PA this 12th day of ~~September~~ ^{October} 2018.

CNH Industrial Capital Canada Ltd.
 Per:


 Name: Steven Wright
 Title: HR Job Analyst

I have the authority to bind the corporation

APPENDIX G



Tel: 905-524-1008
Fax: 905-570-0249
www.bdo.ca

BDO Canada Limited
805 - 25 Main Street W
Hamilton, Ontario L8P 1H1 Canada

25 May 2018

Canada Revenue Agency
Sir Humphrey Gilbert Building
165 Duckworth Street
St. John's NL A1B 1G4

Dear Sirs/Mesdames:

**Re: PTL Services (Equipment) Limited
10408 5097 RP0001**

As you may be aware, on May 11, 2018 BDO Canada Limited was appointed receiver (the "Receiver") over the assets and undertakings of PTL Services (Equipment) Limited ("PTL Services" or the "Company") pursuant to an Order of the Supreme Court of Newfoundland and Labrador Bankruptcy and Insolvency (the "Receivership Order"). Please find attached hereto a copy of the Receivership Order for your reference.

Pursuant to the terms of the Receivership Order, the employees remain employed by PTL Services until further notice. The Company funded a payroll on May 10, 2018, prior to the appointment of the Receiver and accordingly, there are outstanding related payroll tax remittances as outlined in the chart below:

	Employee	Employer	
Pay Date	Deductions	Contribution	Total
10-May-18	\$ 65,107.51	\$ 10,370.31	\$ 75,477.82

On behalf of the Company, the Receiver hereby remits the obligations in respect of the employee related deductions totaling \$65,107.51.

If you have any further questions or concerns please contact the undersigned at 905-524-1008.

Yours Truly,

BDO Canada Limited
In its capacity as Court appointed
Receiver of PTL Services (Equipment) Limited

Angelo Consoli CA, CPA, CIRP, LIT
Vice-President

APPENDIX H

**SUPREME COURT OF NEWFOUNDLAND AND LABRADOR
IN BANKRUPTCY AND INSOLVENCY**

BETWEEN:

CANADIAN IMPERIAL BANK OF COMMERCE

Applicant

- and -

**PTL HOLDINGS LIMITED and
PTL SERVICES (EQUIPMENT) LIMITED and
CSL SERVICES (INDUSTRIAL) LIMITED AND
9263357 CANADA INC.**

Respondents

(sworn September 8, 2020)

I, Angelo Consoli CA, CIRP, LIT, of the City of Hamilton in the Province of Ontario, MAKE OATH AND SAY:

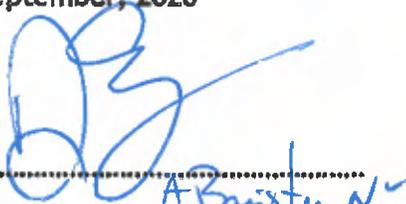
1. I am a licensed insolvency trustee and Vice President of BDO Canada Limited (“BDO”), Court appointed receiver of PTL Holdings Limited, PTL Services (Equipment) Limited, CSL Services (Industrial) Limited and 9263357 Canada Inc. (the “Receiver”), and as such have knowledge of the matters hereinafter deposed.
2. The Receiver was appointed pursuant to an order of this Honourable Court dated May 11, 2018.
3. I confirm the amount of \$362,712.25 accurately reflects the time charges incurred by the Receiver relating to the period from July 3, 2018 to the period ending August 11, 2020. Total hours incurred during the period are 1,294.9 resulting in an average hourly rate of \$280.11. Disbursements total \$16,036.85. Attached as Schedule 1 is a summary of in the charges incurred which total \$435,561.47 inclusive of applicable taxes and attached hereto as Exhibit “A” through Exhibit “I” are true copies of the invoices rendered by BDO in its capacity as Receiver.

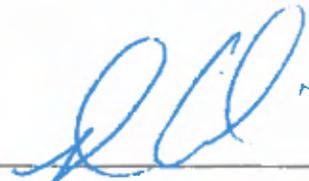
4. The hourly billing rates set out in the Receiver's accounts are the normal hourly rates charged by the Receiver for services rendered in relation to similar proceedings.

5. I consider the amounts disclosed for the Receiver's fees and expenses to be fair and reasonable considering the circumstances connected with this administration.

SWORN before me at the City of St.
John's in the Province of Newfoundland
and Labrador on this 8th day of
September, 2020

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)
)
)
)
)
)


.....
A. Baister, N
Commissioner for Taking Affidavits



Angelo Consoli

BDO Canada Limited

PTL Group

Professional Fee Summary

For the period July 3, 2020 to August 11, 2020

Invoice #	Invoice Date	Bill to	Fees	Discount	Billed Fees	Expenses	Sub-total	HST	Total	Attachment
89615089	05-Nov-18	31-Jul-18	79,556.75	(10,000.00)	69,556.75	2,838.09	72,394.84	10,859.23	83,254.07	Exhibit A
89622069	07-Nov-18	31-Aug-18	57,680.50	(10,000.00)	47,680.50	1,659.01	49,339.51	7,400.93	56,740.44	Exhibit B
89668651	30-Nov-18	15-Nov-18	113,166.75	(10,000.00)	103,166.75	3,939.30	107,106.05	16,065.91	123,171.96	Exhibit C
CINV0018376	28-Feb-19	31-Jan-19	69,834.00	(5,000.00)	64,834.00	-	64,834.00	9,725.10	74,559.10	Exhibit D
CINV0061921	31-Mar-19	31-Mar-19	17,321.50	-	17,321.50	571.92	17,893.42	2,684.01	20,577.43	Exhibit E
CINV0240524	26-Jul-19	30-Jun-19	17,235.00	-	17,235.00	1,417.49	18,652.49	2,797.87	21,450.36	Exhibit F
CINV0426493	24-Dec-19	17-Dec-19	25,126.75	-	25,126.75	5,611.04	30,737.79	4,610.67	35,348.46	Exhibit G
CINV0562161	14-Apr-20	31-Mar-20	14,174.00	-	14,174.00	-	14,174.00	2,126.10	16,300.10	Exhibit H
	12-Aug-20	11-Aug-20	3,617.00	-	3,617.00	-	3,617.00	542.55	4,159.55	Exhibit I
			\$397,712.25	\$(35,000.00)	\$362,712.25	\$16,036.85	\$378,749.10	\$56,812.37	\$435,561.47	

Total Hours

1,294.90

Average Hourly Rate

\$ 280.11

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept. 2020


Commissioner for taking Affidavits, etc.



Tel: 902-425-3100
Fax: 902-425-3777
Toll-Free: 800-337-5764
debtolutions-halifax.ca

BDO Canada Limited
255 Lacewood Drive
Suite 201
Halifax NS B3M 4G2 Canada

November 5, 2018

PTL Group of Companies
c/o BDO Canada Limited
255 Lacewood Drive, Suite 201
Halifax, NS B3M 4G2

Invoice 89615089
HST Registration No. R101518124

3rd Interim Billing:

TO: Professional services in connection with the Court Appointed Receivership of PTL Group of Companies

Time charges from July 1, 2018 to July 31, 2018 (255.2 hours)	\$79,556.75
Time system disbursements	<u>2,838.09</u>
	82,394.84
Courtesy Discount	<u>-10,000.00</u>
	\$72,394.84
HST (15%)	<u>10,859.23</u>
Total Account	<u>\$ 83,254.07</u>

NOTE: See attached for full details of time charges.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to July 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Time:					
	Cardwell, Adam	10.1		1,738.75	
	Casco, Carla	12.6		1,312.00	
	Clarke, Phil	74.0		31,450.00	
	Consoil, Angela	81.5		32,600.00	
	Fisher-Cobb, Emma	59.3		4,598.50	
	Merhanga, Miranda	3.0		375.00	
	Mason, Chris	3.3		1,583.00	
	Osmond, Nicole	0.5		707.50	
	Richardson, Susan	10.6		1,325.00	
	Vulliamy, Kevin	0.1		247.00	
				<u>79,556.75</u>	
Disbursements:					
	Car Rental/Gas			947.77	
	Lodging			961.38	
	Travel			144.56	
	Meals			141.89	
	Rentals			579.15	
	Courier			61.56	
				<u>2,836.09</u>	
	Total Open WIP to July 31, 2018	255.2		<u><u>82,392.84</u></u>	

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to July 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Clarke, Phil	9-Jul-18	3.0	425	1,275.00	call with Kevin Goose on meeting, transition planning and announcement; call with CIBC on revised realization estimate and update on discussions with VTB holders; review updated realization estimate; comments on email update to CIBC; call with Kevin Yull on corporate tax / review tax documents
Clarke, Phil	10-Jul-18	6.5	425	2,762.50	Attend at Southern Harbour; meeting with the successful bidder on transition planning and announcement in Gobblies; senior operations meeting with PTL employees and successful bidder in southern Harbour; call with IMT; various email and phone calls on operations, and with customers and suppliers; disc with counsel on Fortis lien and payment on same; email successful bidder documents to C&P for application for court approval
Clarke, Phil	11-Jul-18	3.5	425	1,487.50	prep for and attendance at DCH lien claim settlement discussion; circulate signed APA among parties; follow up correspondence with customers - IMT, NARL, etc.; transition information to Locke's; correspondence with #co bidder; follow up on payments
Clarke, Phil	12-Jul-18	3.0	425	1,275.00	address IT issues at PTL; follow up correspondence to DCH on outcome of settlement discussions; various communications with customers; review and sign bidder rejection letters; various operational issues; various correspondence with NARL
Clarke, Phil	13-Jul-18	3.0	425	1,275.00	call with C&P on status of DCH matter, date for court approval of sale to Lockes, other matters; update to NARL on status of liens and proposed payment process and various email communications on the same
Clarke, Phil	16-Jul-18	3.5	425	1,487.50	draft proposed invoice application to NARL on lien settlement process; various transition emails and operations emails; call with Chris Parsons on transition; follow up on payment from Talon on invoices
Clarke, Phil	17-Jul-18	1.5	425	637.50	call with creditors; various communications on court hearing; update with Netcor; arrange for independent security review
Clarke, Phil	18-Jul-18	3.5	425	1,487.50	PTL Transition call with Lockes; various email correspondence on DCH lien hearing; follow up on Talon AR, DCH Lien update to NARL and CIBC
Clarke, Phil	19-Jul-18	4.5	425	1,912.50	prep for and attend and DCH lien hearing; update call with CIBC; draft of comfort letter to DCH cranes; attend at southern Harbour - various discussions with staff; Lockes on transition, quarry transition, etc.
Clarke, Phil	20-Jul-18	2.0	425	850.00	transition information to Locke's - quarry permits, payroll, etc.; various discussions with employees, petty cash count, Talon AR information; NARL payment to DCH information; draft letter to Lockes to extend the APA
Clarke, Phil	23-Jul-18	3.0	425	1,275.00	call with the IBEW on union dues; transition update with Locke's; DCH Lien settlement email to all; update on same to NARL; various correspondence on the same matter; finalize credit notes for NARL
Clarke, Phil	24-Jul-18	2.5	425	1,062.50	Locke's APA Extension to Aug 15 for all; updates to CIBC; update on Talon AR; various other email communications; call with IMT; Review status of HST and update to directors
Clarke, Phil	25-Jul-18	4.0	425	1,700.00	Update call with Chris Parsons, Locke's; finalize update to CIBC; transition lease information to Locke's; review outstanding AR and follow up actions; review draft first receivers report to the court
Clarke, Phil	26-Jul-18	4.0	425	1,700.00	Prep for and attend update call with CIBC; review draft report; various operational emails; quarry permit information to Locke's; circulate application for vesting order to Lockes - calls on same; communications on DCH lien settlement - various calls with Legal Counsel and NARL on same
Clarke, Phil	27-Jul-18	2.0	425	850.00	review various correspondence between legal counsel on DCH settlement matter; call with legal counsel on same; update to CIBC on same; various operational emails and queries from Locke's
Clarke, Phil	28-Jul-18	0.5	425	212.50	review and respond to information re: DCH lien settlement to legal counsel; circulate copies of lien and amended lien to all
Clarke, Phil	30-Jul-18	2.5	425	1,062.50	circulate update to NARL, DCH on settlement status; review credit note requirements for NARL with Controller; source missing appendices; first receivers report draft review; update to NARL
Clarke, Phil	31-Jul-18	7.5	425	3,187.50	various discussions with PTL Controller on NARL credit notes for DCH lien settlement; finalize PTL First Receiver's report and appendices, develop final service list, materials to counsel; update to creditors and Locke's, various discussions on level of detail on parties, and various discussions on the same
Total, Clarke, Phil	Time	74.0		31,450.00	
Consoli, Angelo	3-Jul-18	4.0	400	1,920.00	correspondence with HAPSET re: remittance; correspondence with Doug re: Come By Chance project, NARL project; correspondence with various suppliers re: project requirements, timing, terms, etc.; correspondence with controller re: review and approval of payroll and source deduction remittances, P.O.'s, union summary reports for OE's, CRA claims and other priority claim balances, status of Quarry Permits, etc.; correspondence with prospective purchasers and customers re: status of bid conditions, timing, etc.; review and approval of supplier invoices; update to the Bank re: various estate matters; discussions re: estimated realization analysis and updates to same;
Consoli, Angelo	4-Jul-18	4.2	400	1,680.00	correspondence with various suppliers re: terms for ongoing services, purchase orders, terms and conditions, etc.; discussions re: coordinating renewals on certain licensed vehicles; correspondence with prospective bidders; review and updates to estimated security position schedule; review and updates to Deposit Tracker, bank statements and request transfer of funds to the Receiver's account; review and correspondence re: Bell Mobility and Bell Afiant invoices; review and correspondence re: claim filed by former employee; review and correspondence re: customer June Invoicing and collections; correspondence with insurance broker re: requested certificate of insurance, status of proceedings;
Consoli, Angelo	5-Jul-18	5.5	400	2,200.00	correspondence with various prospective purchasers re: clarity on bid submissions, conditions, timelines, etc.; notice to bidders re: update to asset listings; updates to security analysis to the Bank and forward update; review bid submissions received and discussions re: same; conference call update with the Bank; review revised Union Obligations summary; prepare and forward e-mail to the unions where analysis completed to request verification of same; numerous correspondence with PTL and/or suppliers re: P.O.'s, terms, etc.; correspondence with PTL staff re: support for supplier invoices;
Consoli, Angelo	6-Jul-18	1.8	400	720.00	numerous correspondence with PTL staff and suppliers re: terms of supply, timing, etc.; correspondence re: June customer billings and updated AR listing; numerous correspondence with Bell Mobility re: services; correspondence with Union rep re: remittance; correspondence with controller re: union remittances pre and post calculations; discussions and updates to bid summary;

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to July 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoli, Angelo	9-Jul-18	4.5	400	1,800.00	review and correspondence with Phil re: analysis to be presented to the Bank; conference call with the Bank re: sale process, analysis thereof, recommendations, etc. and follow up e-mail to confirm same; various correspondence with controller, PTL staff and/or suppliers re: items, ongoing services; review and discussions re: June Union obligations, source deductions, etc.; correspondence with GWL re: account; correspondence with prospective bidders re: bid submissions; drafting confidential court report;
Consoli, Angelo	10-Jul-18	5.2	400	2,080.00	correspondence re: APA, revisions, acceptance, employee meeting, etc.; correspondence and approval re: payroll; correspondence with PTL staff and supplier re: payment of account, release of goods, etc.; review and discussions re: various updates to Union obligation sheets, supporting documents, etc.; correspondence with various unions re: same; review and discussions re: AR listing, collections, deposit summary, request funds account transfer; review and provide comments re: Application to lift Fortis Lien; correspondence to counsel for Fortis to accompany payment; correspondence with Union re: monthly remittance; follow up re: status of customer account; drafting court report materials;
Consoli, Angelo	11-Jul-18	4.5	400	1,800.00	correspondence re: status of NARL payments; correspondence to Counsel re: Newcrest Lien; review updates to OE schedules and forward to Union representative re: review of detailed deductions/contributions; correspondence with Unions re: status of their review of PTL/CSL Union Obligation details; correspondence with supplier re: payment of account; correspondence with PTL staff re: outstanding accounts, call to NARL, etc.; review and approval of supplier invoices; review and update of Confidential Supplement and forward for review; correspondence with PTL staff re: status of project completion, orders for supplier materials;
Consoli, Angelo	12-Jul-18	4.5	400	1,800.00	review and approval of supplier invoices; review and update Court Report; follow up with PTL staff re: license renewal payments, AR, Union correspondence, etc.; review tax from counsel for Fortis and forward to the Receiver's Counsel; review June Union remittances and accompanying schedules and letters; correspondence with benefits provider; compile and forward notices to unsuccessful bidders; correspondence with Counsel re: application for Court Data and provide information for inclusion therein; correspondence with PTL staff re: correspondence with Unions, supplier payments, etc.; correspondence re: DCH correspondence and related proceedings; update R&D and calculate HST return figures for June 2018; correspondence with various suppliers; discussions re: Steelworkers Union obligation calculations - correspondence with Steelworkers re: same;
Consoli, Angelo	13-Jul-18	4.4	400	1,760.00	HST return filings; review and revisions to Court Report; correspondence and review of documentation submitted by Operating Engineers re: calculated Union Obligations in comparison to PTL records; correspondence with bidders re: processing return of deposit; review AR filings and follow up re: status of outstanding accounts; follow up re: status of Quarry Permit renewals;
Consoli, Angelo	16-Jul-18	5.5	400	2,200.00	correspondence with IBEW representative re: June remittances and pre-receivership remittances; review correspondence with OE's re: pre-receivership obligations; correspondence with Steelworkers rep re: remittances; correspondence with Equipment Lessor re: status of proceedings; correspondence with PTL staff re: approval of P.O.'s; review and approval of supplier invoices and cheques; Review and updates to Draft Court Report; correspondence with Phil re: status of Liens, NARL AR, etc.;
Consoli, Angelo	17-Jul-18	4.8	400	1,920.00	review and updates to Court Report; review and correspondence with OE's re: Union Obligation schedules; correspondence with suppliers; review and approvals of payroll; correspondence re: GWL policy; correspondence with Department of Natural Resources re: Quarry Permit renewal applications and necessary forms; review supplier invoices; correspondence with Northbridge re: supplier payment;
Consoli, Angelo	18-Jul-18	3.5	400	1,400.00	prepare draft affidavit and related materials; correspondence with Workplace NL re: remittances and calculation thereof, discussions with Adam re: initial WNL submissions; correspondence with PTL staff re: supplier payments / delivery of services, repairs, etc.; correspondence with Boltermakers re: status of proceedings, sale process; discussions re: DCH court proceedings, update re: same, Newcrest matter, court proceedings, customer collections, etc.; correspondence with Carol re: collection efforts, deposit tracking, union remittances, etc.; review deposit tracking details and GL and update R&D;
Consoli, Angelo	19-Jul-18	5.2	400	2,080.00	correspondence with the Department of Natural Resources re: permit applications and correspondence with Carol re: updates to renewal forms and fees; correspondence with Boltermakers re: status of proceedings, claim, etc.; correspondence with IBEW re: status of claim review; correspondence with counsel for Newcrest re: Lien, review payout letter and correspondence with counsel re: same; correspondence with Phil re: update on DCH/NARL Lien matter; prepare and send update to the Bank re: various estate matters; compile account transfer request and forward to the Bank; review detailed AR Listings and discuss same with Carol re: collection calls; correspondence re: supplier offset amounts; conference call with the Bank to discuss update on various estate matters; correspondence with PTL staff re: site work, loading and installation requirement;
Consoli, Angelo	20-Jul-18	2.8	400	1,120.00	correspondence with supplier re: payment of account; correspondence and letter to J Byrne office re: Newcrest payment; correspondence and letter to Department of Natural Resources re: Quarry Permit payment review and approval of Union and other supplier payments; notices to Labourer's Union re: remittances; correspondence with PTL staff re: vehicle licensing, account reconciliation, workers comp; correspondence with Boltermakers;
Consoli, Angelo	23-Jul-18	1.8	400	720.00	correspondence and analysis re: response to Bank queries; discussions with PTL staff re: bank transactions, deposits, Sales Reports, etc.; review and discussions re: Union obligations, WEPPA analysis, etc.; review NARL account balances;
Consoli, Angelo	24-Jul-18	2.2	400	880.00	various correspondence re: P.O.'s, supplier payment terms and correspondence with supplier re: same; review and discussions re: update to the Bank, status of sale approval motion, etc.; correspondence with PTL Staff re: review and approval of supplier invoices and outstanding account balances, follow up on outstanding AR, processing of payments, employee testing requirements, etc.;
Consoli, Angelo	25-Jul-18	3.2	400	1,280.00	review and approval of payroll processing; conference call re: NARL/DCH matter and update thereon; review and updates to Draft First Report, compile charts and appendices thereon; correspondence with PTL staff re: P.O. requirements, repairs and maintenance, updates for collections, billings, etc.; review and reconciliation of same to the bank statement; correspondence with Boltermakers re: review of CSL Union obligations; discussions with staff re: equipment lessors, processing of receipts and disbursements, etc.;
Consoli, Angelo	26-Jul-18	2.8	400	1,120.00	review and revisions to draft report, update charts, and accompanying schedules for report review and update appendices; update R&D and compile AR report and forward to Bank; review and approval of supplier invoices; correspondence re: follow on NARL AR; review and reconciliation of account balances and funds transfer.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to July 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoil, Angelo	27-Jul-18	2.8	400	1,120.00	discussions re: file status update on various matters including BCM, NARL, AR review, etc.; review and updates to Draft Report and circulate for review; review and approval of supplier invoices; correspondence with PTL staff re: vehicle registrations; review and discussions re: Workplace NL payroll calculations; review bank statement reconciliation and prepare transfer request summary to the Bank;
Consoil, Angelo	30-Jul-18	3.0	400	1,200.00	review correspondence from Union and correspondence with Carol re: same; compile appendices for Court Report and circulate; review and approval of supplier cheques; correspondence re: supplier payment terms and coordination of same; review and updates to deposit tracking and reconciliation to GL; follow up on outstanding supplier payments;
Consoil, Angelo	31-Jul-18	4.5	400	1,800.00	discussions re: outcome of Court Hearing to set a date for Sale Approval Motion, next steps; review and revisions to Court Report; updates to Appendices, compile contacts for service list and circulate; correspondence with PTL staff re: supplier terms, rental items; correspondence with various Unions re: outstanding remittances and follow up on same; correspondence with GWL re: status of remittances; correspondence with PTL staff re: payroll, source deductions, and approval of same, etc.; review and approval of supplier invoices; review correspondence from counsel of Newcrete and update to Counsel; review and reconciliation of accounts and transfer of funds request;
Total, Consoil, Angelo	Time	81.5		32,600.00	
Fisher-Cobb, Emma	9-Jul-18	2.4	145	348.00	Receipt and review of emails related to Bell Mobility, invoices. Payment of source deductions, East Coast Mobile Medical, updates to invoice tracking spreadsheet, update meeting with A. Consoil, phone call to supplier regarding invoicing, responding to emails.
Fisher-Cobb, Emma	10-Jul-18	5.6	145	812.00	Review of emails from PTL employees, suppliers, A. Consoil, P. Clarke, respond as necessary. Phone calls to suppliers regarding various invoicing issues, cheque requisition and mailing of (assturn union dues, stop payment on cheque, documentation of payroll, upload to system, emails regarding same, Phone call with C. Warren regarding union obligations sheets. Updates to various union obligation sheets, correspondence with A. Consoil and C. Warren regarding same.
Fisher-Cobb, Emma	11-Jul-18	4.7	145	681.50	Receipt and review of emails from C. Warren, A. Consoil, upload of source deductions to online platform and documentation of same, union worksheets. Phone call to Steelworkers union for clarification around union obligations for employer versus employee, phone call with C. Warren regarding same. Review of cheque requisitions for accuracy, additional cheque requisitions for new invoices. Receipt and review of supplier invoices, documentation of same and forward to C. Warren for matching with purchase order. Phone call to supplier for clarification regarding invoice issues.
Fisher-Cobb, Emma	12-Jul-18	5.1	145	739.50	Phone call with CRA re: Notice of Assessment, reviewing invoices, updating tracking system. Preparing cheque requisitions for invoices, phone call to suppliers regarding outstanding accounts. Emails and phone calls with suppliers regarding invoicing issues, phone calls to BMO and CIBC regarding SWIFT code for wire transfer, review of updated union dues payments, review and respond to emails from A. Consoil, P. Clarke, C. Warren.
Fisher-Cobb, Emma	13-Jul-18	5.0	145	725.00	Review and respond to emails from C. Warren, A. Consoil, prepare letter to East Coast Mobile Medical, prepare wire transfer letter and online wire transfer set-up. Phone calls with CIBC regarding unknown deposit in bank account. Phone calls and emails regarding issues with Parts for Trucks invoicing, prepare updated cheque requisition regarding same. Draft new WEPP tracking spreadsheet, input pro-receivability payroll, banked time, travel time, union information. Review cheque requisitions as needed, checking OE hours on payroll against union summary sheet.
Fisher-Cobb, Emma	16-Jul-18	4.6	145	667.00	Review of cheque requisitions for accuracy, changes as needed, new cheque requisitions as needed, correspondence with C. Warren regarding errors, updates to tracking documents. Updates to wire transfer information, emails regarding same. Receipt and review of incoming invoices, documenting and sending to PTL for matching with purchase orders. Emails with East Coast Mobile Medical regarding new list, cheque requisitions, scanning cheques. Phone call with P. Clarke re: wire transfer. Letter for payment to Spectrum. Read and respond to emails from C. Warren, C. Casco, A. Consoil, P. Clarke, suppliers as needed.
Fisher-Cobb, Emma	17-Jul-18	4.0	145	580.00	Phone call with ECMM regarding outstanding test results, follow up with PTL regarding same. Review and upload payroll and source deduction information, email to A. Consoil, P. Clarke, and C. Mazur regarding same, EFT requisitions for same, updates to WEPP spreadsheet and OE union obligations, emails to C. Warren regarding same. Review with A. Consoil. Email to C. Warren regarding duplicate/variances in names of employees in company records. Receipt and review of invoice from NARL, documentation of same and email to PTL for matching with PO.
Fisher-Cobb, Emma	18-Jul-18	3.4	145	493.00	Emails with PTL group re: supplier invoices, edits to WEPP spreadsheet to correct inconsistencies in employee records, cheque requisitions, documentation of supplier invoices and payments, read and respond to emails from A. Consoil, A. Carthwell, C. Warren. Updates to WEPP spreadsheet around priority payments and union obligations.
Fisher-Cobb, Emma	19-Jul-18	0.4	145	58.00	Receipt and review of email, respond to requests from C. Warren, review and documentation of updated Labourer's union cheque requests.
Fisher-Cobb, Emma	20-Jul-18	4.6	145	667.00	Phone call and emails with Bottesfeld Equipment Rentals regarding set-offs, setting up and mailing cheque to Ministry of Natural Resources, phone calls to Ministry regarding address issues, draft wire transfer letters and prepare for approval, set up wire transfers, phone calls with BMO and wire transfer recipient regarding transit number, review and documentation of incoming cheque requisitions and invoices, drafting letters to LUNA to accompany payment. Providing remittance documentation to union. Updates to Workplace NL forms.
Fisher-Cobb, Emma	23-Jul-18	3.5	145	507.50	Phone call to Workplace NL Regarding assessment statements, read and respond to emails from C. Warren, A. Ryan, A. Consoil, documenting incoming invoices, updates to WEPP schedule.
Fisher-Cobb, Emma	24-Jul-18	4.5	145	652.50	Correspondence with ECMM regarding rush payment of invoices, preparing cheque requisitions, recording incoming invoices, documentation of outgoing payments and updates to tracking system. Read and respond to emails from PTL employees, A. Consoil, P. Clarke. Phone call with Parts for Trucks regarding freeze of accounts, follow up with PTL employees, review, document, process payroll. Phone call and emails with Cape D'Or Holdings and PTL employees regarding invoicing issues. Cheque requisitions and documentation for various invoices.
Fisher-Cobb, Emma	26-Jul-18	3.6	145	522.00	Read and respond to supplier emails, document incoming invoices, prepare cheque requisitions, read and respond to emails from A. Carthwell, A. Consoil, C. Warren, A. Ryan. Emails with East Coast Mobile Medical regarding scheduled testing. Follow up regarding CAFO payment. Updates to Invoice tracking system, review bank account status.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to July 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Fisher-Cobb, Emma	27-Jul-18	4.5	145	652.50	Invoice tracking, cheque requisitions, letters for outstanding invoices. Updates to document tracking sheet, phone call with workplace NL, Workplace NL updated employee payroll estimates.
Fisher-Cobb, Emma	30-Jul-18	3.4	145	493.00	Phone calls with United Rentals regarding refusal to extend credit, read and respond to emails from A. Consoli, C. Warren, A. Ryan, emails with suppliers, updates to tracking document, review and provide GL to PTL, cheque requisitions and payments of outstanding invoices, letter to Workplace NL. Review of incoming cheque requisitions for accuracy, documentation of same, follow-up emails to C. Warren. Mailing cheques to suppliers.
Total, Fisher-Cobb, Emma	Time	69.3		8,568.50	
Mavhungu, Miranda	10-Jul-18	3.0	125	375.00	Reviewing 2015-2017 T2s, reviewing NOA of T2 transfers to GST account. Preparing an analysis of the HST account balance.
Total, Mavhungu, Miranda	Time	3.0		375.00	
Mazur, Chris	17-Jul-18	0.3	510	153.00	attend re: Court Report, review/approve payroll
Mazur, Chris	24-Jul-18	0.3	510	153.00	attend re: supplier payments.
Mazur, Chris	25-Jul-18	0.5	510	255.00	Review / Revise CIBC Report via E-mails - Review / approve Payroll
Mazur, Chris	26-Jul-18	0.1	510	51.00	Review / Sign cheque
Mazur, Chris	30-Jul-18	0.6	510	306.00	Partial review of court report. Correspondence re: status of sale
Mazur, Chris	31-Jul-18	1.5	510	765.00	Review court report - review approve payroll
Total, Mazur, Chris	Time	3.3		1,683.00	
Osmond, Nicole	10-Jul-18	0.5	215	107.50	banking
Total, Osmond, Nicole	Time	0.5		107.50	
Rickards, Susan	3-Jul-18	0.2	125	25.00	Chqs
Rickards, Susan	4-Jul-18	0.5	125	62.50	Chqs
Rickards, Susan	9-Jul-18	0.4	125	50.00	Print up cheque reqs
Rickards, Susan	10-Jul-18	0.2	125	25.00	Courier to lawyer
Rickards, Susan	12-Jul-18	2.0	125	250.00	Chqs & letters
Rickards, Susan	13-Jul-18	1.0	125	125.00	Letters & Chqs
Rickards, Susan	16-Jul-18	2.3	125	287.50	Chqs & letters
Rickards, Susan	17-Jul-18	0.2	125	25.00	Forward docs to NL Government
Rickards, Susan	18-Jul-18	3.0	125	375.00	Chqs and Letters
Rickards, Susan	24-Jul-18	0.3	125	37.50	Chqs & Letters
Rickards, Susan	25-Jul-18	0.2	125	25.00	Chqs & Letters
Rickards, Susan	26-Jul-18	0.1	125	12.50	Chq & letter
Rickards, Susan	30-Jul-18	0.2	125	25.00	Chqs & letters
Total, Rickards, Susan	Time	10.6		1,325.00	
Yull, Kevin	10-Jul-18	0.3	490	147.00	tax review re HST and loss carry back
Total, Yull, Kevin	Time	0.3		147.00	

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept. 2020



A. Bernstein

Commissioner for taking Affidavits, etc.



Tel: 902-425-3100
Fax: 902-425-3777
Toll Free: 800 337-5764
debtsolutions-halifax.ca

BDO Canada Limited
255 Lacewood Drive
Suite 201
Halifax NS B3M 4G2 Canada

November 7, 2018

PTL Group of Companies
c/o BDO Canada Limited
255 Lacewood Drive, Suite 201
Halifax, NS B3M 4G2

Invoice **89622069**
HST Registration No. **R101518124**

4th Interim Billing:

TO: Professional services in connection with the Court Appointed Receivership of PTL Group of Companies

Time charges from August 1, 2018 to August 31, 2018 (203.9 hours)	\$57,680.50
Time system disbursements	<u>1,659.01</u>
	59,339.51
Courtesy Discount	<u>-10,000.00</u>
	\$49,339.51
HST (15%)	<u>7,400.93</u>
Total Account	<u>\$ 56,740.44</u>

NOTE: See attached for full details of time charges.

**PTL Group of Companies Court Appointed Receiver
 Time and Disbursements to August 31, 2018**

<u>Employee</u>	<u>Date</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Comments</u>
Time:					
Burnows, Steph		0.2		65.00	
Cardwell, Adam		6.0		1,050.00	
Casco, Carla		16.0		1,920.00	
Clarke, Phil		64.5		27,412.50	
Consell, Angela		37.8		15,498.00	
Fisher-Cobb, Emma		63.9		9,285.50	
Hill, Judith		1.0		175.00	
Mazur, Chris		1.2		612.00	
Rickards, Susan		12.3		1,537.50	
Smith, Teresa		1.0		145.00	
				<u>57,660.50</u>	
Disbursements:					
Car Rental / Gas				354.79	
Lodging				918.97	
Travel				50.65	
Meals				232.10	
Office Supplies				33.50	
Dump Permit				60.00	
				<u>1,650.01</u>	
Total Open WIP to August 31, 2018		203.9		<u>\$59,339.51</u>	

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to August 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Burrows, Stephanie	13-Aug-18	0.1	325	32.50	review and sign cheques
Burrows, Stephanie	13-Aug-18	0.1	325	32.50	Attend to signing cheques.
Total, Burrows, Stephanie Time		0.2		65.00	
Cardwell, Adam	2-Aug-18	0.5	175	87.50	Exchange emails with Ritchie Bros re potential sale of an asset, corresponded with service manager to confirm location. Exchange emails with Emma at Hamilton Office re payment to supplier MicroBiz. Phone meeting with Partner re ongoing operations and aka coverage. Phone meeting with controller Carol re supplier pymts made in June via credit card
Cardwell, Adam	3-Aug-18	0.9	175	148.75	Phone meeting with Deborah Dixon at Liquid Air re: Receivership, sent copy of the Court Order and info required for future invoicing. Conference call for team meeting between BDO and PTL Staff
Cardwell, Adam	14-Aug-18	0.5	175	87.50	Responded to emails from various suppliers (diversion computers & RED). Exchanged emails with Partner re sale process and court dates. Received and forwarded emails with invoices to Hamilton for processing. Replied to unsecured creditors re ongoing sale process.
Cardwell, Adam	16-Aug-18	1.3	175	218.75	Phone calls with Budget Cars and PTL staff re maintenance on two rental trucks. Exchange emails with various suppliers. Printing spreadsheets and other related docs for Partner. Called several storage units in the area to obtain quotes on storing PTL files over next seven years. Mail copies of cheque rec's to Hamilton as per LIT's request.
Cardwell, Adam	21-Aug-18	0.7	175	113.75	Exchanged emails with service manager re servicing rental trucks. Phone meeting with Budget and requested specific info, relayed to service manager.
Cardwell, Adam	23-Aug-18	0.3	175	43.75	Received and forwarded supplier invoices to controller. Exchanged emails with Partner and LIT
Cardwell, Adam	27-Aug-18	0.4	175	61.25	Received large number of invoices from Diversions. Forwarded to controller at PTL. Received request from auctioneer Ritchie Bros to sell an asset belonging to one of their clients, asset located on PTL property. Forwarded request to LIT.
Cardwell, Adam	28-Aug-18	0.5	175	87.50	Respond to auctioneer request to sell assets. Exchanged emails with Partner re certain supplier demands, questions and concerns. Respond to leasing company request for payment.
Cardwell, Adam	29-Aug-18	0.4	175	61.25	Phone call with Bell Canada re o/s arrears on account. Discussion regarding Stay of Proceedings and unsecured arrears are stayed. Emailed copy of the order.
Cardwell, Adam	30-Aug-18	0.8	175	140.00	Exchange several calls with Partner re registering lien against Teton. Obtain lien docs, signed, commissioned and scanned to lawyers for approval. Arranged to have originals couriered. Exchanged several emails with counsel regarding changes to lien documents. Obtained and signed revised docs to counsel.
Total, Cardwell, Adam Time	Time	6.0		1,050.00	
Casco, Carla	1-Aug-18	1.0	120	120.00	Set up payable & print cheques, & other banking task.
Casco, Carla	2-Aug-18	1.0	120	120.00	Set up payable & print cheques.
Casco, Carla	8-Aug-18	0.8	120	72.00	Receipt cheque & prepared deposit slip for August 8/18
Casco, Carla	10-Aug-18	0.5	120	60.00	Set up payable & print cheque.
Casco, Carla	13-Aug-18	1.5	120	180.00	set up payable, print cheques & other banking task.
Casco, Carla	14-Aug-18	0.5	120	60.00	Set up payable & print cheques.
Casco, Carla	15-Aug-18	1.5	120	180.00	Set up payable & print cheques.
Casco, Carla	18-Aug-18	2.0	120	240.00	Set up payables & print cheques.
Casco, Carla	28-Aug-18	2.8	120	336.00	Set up payables, print cheques
Casco, Carla	29-Aug-18	1.5	120	180.00	set up payables & prepared deposit slips & other banking task.
Casco, Carla	30-Aug-18	0.5	120	60.00	Prepared deposit, cheque request
Casco, Carla	30-Aug-18	1.5	120	180.00	Print Cheque Request, review invoices, add in spreadsheet, set up payables.
Casco, Carla	31-Aug-18	0.5	120	60.00	Set up payables & print cheques.
Total, Casco, Carla Time	Time	16.0		1,820.00	
Clarke, Phil	1-Aug-18	2.5	425	1,062.50	Update with Lockes on transition; follow up with Gerry Heffernan on NARL matter; respond to Locke's queries on transition; operational payment approvals; NARL credits to NARL for DCH settlement.
Clarke, Phil	1-Aug-18	0.5	425	212.50	correspondence on independent security review
Clarke, Phil	2-Aug-18	2.5	425	1,062.50	Prep for and call with CIBC on PTL file status; email to VTB holders as follow up to Locke's approval and request position on application; various emails on service for Monday hearing; team update on hearing; discussion with Patterson on CIBC security review; materials in Locke's for transition
Clarke, Phil	3-Aug-18	2.5	425	1,062.50	Email to PTL employee operations team; call with VTB holders; emails to legal counsel on support of CIBC and no opposition from VTB holders; information to Lockes for transition plan; update to CIBC, VTB holders and Locke's on Aug 8 hearing; review letter from debtors on hearing and respond to legal counsel and discussion on same
Clarke, Phil	6-Aug-18	2.0	425	850.00	prep for and attend at PTL hearing (by court call) on vesting order; various email correspondence on estate administration
Clarke, Phil	7-Aug-18	2.0	425	850.00	update to CIBC, VTB, PTL employees, certain customers, and Lockes on court hearing being set over; Receipt of company letter regarding Receiver's filings and requested vesting order; communication of same to CIBC, including the Receiver's response to the company filing.
Clarke, Phil	8-Aug-18	2.6	425	1,062.50	update on rescheduled court hearing to stakeholders; various operational emails and correspondence with purchaser; transition planning; payment approvals

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to August 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Clarke, Phil	9-Aug-18	4.5	425	1,912.50	prep for and update call with CIBC; various calls and discussions with staff and NTL on decision not to assign contract; operational emails; transition plan to NTL; credit notes to NARL on settlement and update on file; correspondence on HAPSET balance outstanding; Debtor opposition on sale and materials to CIBC re: recent correspondence; withdraw DCH lien application
Clarke, Phil	10-Aug-18	5.0	425	2,125.00	prep for and attendance at call on the application for the vesting order; gathering of other vesting orders issued by the Supreme Court of Newfoundland and Labrador in support of a supplemental filing in support of the form of the vesting order in response to the Guarantor's opposition; various discussions on the same; review and approve various operational payments; draft response to guarantors on CIBC position vis a vis the personal guarantees; follow up on the claim by Lloyd Parrott; information to Locke's; prep for vesting order hearing; city of St. John on dump permits
Clarke, Phil	13-Aug-18	3.5	425	1,487.50	review various operational expenses for payment; call from supplier; various correspondence from legal counsel on vesting order hearing; draft quarry permit cancellation letter and same to Locke's; various correspondence; review materials filed regarding vesting order and responses on the same
Clarke, Phil	14-Aug-18	5.5	425	2,337.50	prep for and attendance at court hearing to approve the Receiver's application for a vesting order; call with CIBC on same matter; follow up call with Locke's legal counsel on updated information received prior to hearing and discussions on same; various email communications on operational matters; correspondence on outstanding queries from the IBEW
Clarke, Phil	15-Aug-18	4.6	425	1,912.50	Attend Southern Harbour - draft follow up email correspondence to Katrina Warren on end result of previous day's discussion; review and approve various operational payments; source HAPSET files, information on Taton AR, various discussions with employees; status update to CIBC on Locke's transaction and outcome of court hearing; follow up on AR
Clarke, Phil	16-Aug-18	4.0	425	1,700.00	review various payment approvals for operations; review HST files and correspondence and update estimated HST position; review status of HST with the Directors
Clarke, Phil	17-Aug-18	2.0	425	850.00	information on HST to Directors; information on vesting order application for BDO website on estate; various payment approvals
Clarke, Phil	22-Aug-18	2.0	425	850.00	email to Brad Parsons on NTL cut - over on line handling contract; budget estimate for Nalcor on Taton project; approve payroll and statutory remittances for PTL
Clarke, Phil	23-Aug-18	2.0	425	850.00	Call with John Buckley at NTL on line handling transition; repay Receiver's certificate; various employee queries; update to Locke's, employees and CIBC on same
Clarke, Phil	24-Aug-18	1.5	425	637.50	email to NTL on line handling transition; review Locke's requested amendments to the APA
Clarke, Phil	27-Aug-18	1.0	425	425.00	Call with Lockes on closing correspondence; call with CIBC; various internal discussions
Clarke, Phil	29-Aug-18	6.0	425	2,550.00	meeting with Brad Parsons on transition plan; call with Lockes on transition plan; Taton lien item and discussions on same; NARL statement of claim items to perfect lien; operational discussions with employees
Clarke, Phil	28-Aug-18	2.5	425	1,062.50	various email correspondence; review AR and discuss demand letters; various email correspondence with Locke's on closing and transition
Clarke, Phil	30-Aug-18	6	425	2,550.00	on site at southern harbour - staff meeting and update call with CIBC; correspondence with Taton, Spectrum and Nalcor; file lien on Taton job - review various drafts, various discussions with legal counsel; various staff terminations
Total, Clarke, Phil	Time	64.5		27,412.50	
Consoli, Angelo	1-Aug-18	2.4	410	984.00	review and approval of supplier invoices; correspondence with PTL staff re: license renewals, Workplace NL, supplier invoices, update on deposits, etc.; reconcile deposit listing to the Bank; correspondence with supplier re: outstanding invoices and payment thereof; discussions re: Court materials, service, etc.; Union correspondence re: payment processing;
Consoli, Angelo	2-Aug-18	3.5	410	1,435.00	correspondence with PTL staff re: supplier requirements / approvals, license renewals, billings, customer correspondence, etc.; update call to discuss estate matters re: court timeline, Liens, billings/AR, etc.; review and discuss AR listings, deposit tracking, statement of receipts and disbursements, etc.; correspondence with supplier; prepare summary and forward to the Bank to request transfer of funds; update to the Bank and conference call to discuss various estate matters; Union correspondence re: review of pre-receivership claim;
Consoli, Angelo	3-Aug-18	2.2	410	902.00	correspondence and discussions re: submission to Workplace NL, various supplier payments/terms; HST return calc; correspondence re: objection to Receiver's application; correspondence with supplier re: payment terms;
Consoli, Angelo	20-Aug-18	2.5	410	1,025.00	Update call re: status of court proceedings, operations, supplier payments, Sale Process, staffing, etc.; review and approval of supplier invoices; follow up on outstanding disbursements, GL and bank transactions, AR collection log;
Consoli, Angelo	21-Aug-18	3.8	410	1,558.00	review and approval of supplier invoices; review and processing payroll; review AR reports and reconciliation to deposit tracking, update R&D; follow up correspondence with Carol re: clarification/support for supplier invoices, etc; correspondence update with insurance broker re: status of proceedings; review correspondence from Workplace Safety and related requisitions; review correspondence re Union claim; review CRA correspondence re: T4's;
Consoli, Angelo	22-Aug-18	0.9	410	369.00	correspondence re: supplier payment processing, payroll processing, source deductions, HAPSET claim, customer accounts and transitions; correspondence with Union re: remittance;
Consoli, Angelo	23-Aug-18	1.5	410	615.00	review and approval of supplier payments, HST; correspondence re: customer accounts and project transitions; correspondence re: outcome of court proceedings, outstanding matters; Update statement of receipts and disbursements and Carol's deposit tracker; correspondence with Carol re: status of NARL deposits and request follow up thereon; review Union correspondence;
Consoli, Angelo	24-Aug-18	3.8	410	1,558.00	various correspondence with Carol re: AR balances, open P.O.'s, outstanding AP, DCH/NARL accounts, etc.; correspondence re: project transition planning, etc.; update Estimated Security Position analysis; correspondence to/from equipment lessor; correspondence with Benefits plan administrator re; review updated deposit tracker and request transfer of funds from the Bank;

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to August 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoil, Angelo	27-Aug-18	3.7	410	1,517.00	various discussions re: status of Closing, transition/operations, etc.; review and approval of supplier invoices, account reconciliations; review and updates to ESP and forward to the Bank; conference call with the Bank re: update on various estate matters; review and updates to Union Summary; correspondence with equipment lessor re: status of proceedings; correspondence with Service Manager re: process of part repair; review and forward CRA notices of assessment and letters;
Consoil, Angelo	28-Aug-18	3.2	410	1,312.00	review deposit tracking report and reconcile to customer accounts; follow up re: status of Telon deposit; review notes re: customer account follow up and initial draft of AR Demand letters; review and approval of supplier invoices; reconciliation of CSL account and funds transfer; correspondence and review of supplier P.O., quote and credit app re: order for customer site - letter to supplier re: same; correspondence with supplier re: ongoing services at Bull Arm and status of invoicing; review and discuss employee remittance;
Consoil, Angelo	28-Aug-18	4.0	410	1,640.00	review and approval of payroll, supplier payments, cheque requisition processing, etc.; review/reconciliation re: customer account reconciliations and correspondence with bookkeeper re: same; complete AR demand letters; correspondence re: Investors Group; Update Call re: safe closing, transition re: contracts, staff meeting, etc.; discussions re: Union Claims, review Union correspondence and follow up e-mails to various Unions re: confirmation of Company obligations;
Consoil, Angelo	30-Aug-18	1.1	410	451.00	update re: outcome of meetings with Locke's and planned meetings with staff; review and responses to various Unions re: review of figures; review and updates to S. 81.4 analysts;
Consoil, Angelo	31-Aug-18	5.2	410	2,132.00	follow up re: status of open P.O.'s correspondence with supplier re: same; correspondence with supplier re: payment of account; correspondence with PTL staff re: bank account transaction activity, phone lines, P.O.; discussions re: compiling and issuing demand letters/invoices; review bank activity and prepare summary and wire transfer request to the Bank; review and discussions re: WEPPA analysts, Union allocations; Draft Second Report;
Total, Consoil, Angelo	Time	37.8		15,498.00	
Fisher-Cobb, Emma	1-Aug-18	3.8	145	565.50	Review of cheque requisitions from C. Warren, corrections as needed, respond to emails from C. Warren, A. Consoil, P. Clarke, invoice matching with tracking system. Review of incoming invoices, documenting same and sending to PTL.
Fisher-Cobb, Emma	2-Aug-18	4.8	145	696.00	Respond to emails from C. Warren and A. Consoil, review invoices for accuracy, email and phone correspondence with suppliers, providing requested documents to C. Warren, instructions regarding AR tracking and updates to R & D, reviewing cheque requisitions, updating tracking system, preparing cheque letters and mailing same, Workplace NL calculations for the office staff, updates to required letters,
Fisher-Cobb, Emma	3-Aug-18	2.3	145	333.50	Read and respond to emails from A. Consoil, C. Warren, provide requested documents to C. Warren, prepare cheque requisitions and letters, mailing of cheques, updates to tracking system, HST filing for CSL/PTL for July, input HST to online system, phone call to Workplace NL regarding payroll estimates, letter regarding same, review of incoming invoices, document and send to PTL.
Fisher-Cobb, Emma	7-Aug-18	3.8	145	551.00	Respond to emails from C. Warren, P. Clarke. Review payroll, upload same to CMO, approval emails, respond to supplier emails including review of NARL's outstanding invoices compared to invoices in the system, provide documentation as requested, re-send information to Workplace NL, updates to external website with publically-available documents.
Fisher-Cobb, Emma	8-Aug-18	3.8	145	522.00	Process Great West Life cheque, letter for cheque and mailing, respond to emails from suppliers, follow up with PTL staff regarding outstanding invoices, respond to emails from P. Clarke and C. Warren, prepare requisition for source deductions, approval emails, process same online, assisting P. Clarke with payroll approval, review of Health and Post Secondary tax information, cheque requisition for transfer from PTL to CSL, review of bank accounts, phone call with Boilermakers' Union regarding January 2018 remittance, phone call and emails to Workplace NL regarding pre/post receivership account issues, updates to invoice tracking system.
Fisher-Cobb, Emma	10-Aug-18	3.7	145	536.50	Read and respond to emails from C. Warren, D. Short, A. Consoil, P. Clarke, phone call to City of St. John's regarding supplier issues, emailing Affidavit of Mailings to P. Clarke, following up regarding outstanding invoices, Receipt and review of cheque requisitions, changes as needed, Providing Bell Mobility contracts as requested, Following up with supplier emails, preparing cheque requisitions. Updates to invoice tracking system, phone call to PTL regarding Meridian Invoice.
Fisher-Cobb, Emma	13-Aug-18	5.2	145	754.00	Review and respond to emails from C. Warren and P. Clarke, review cheque requisitions, correct errors and get clarifications as needed, matching to invoices, updates to invoice tracking system, preparing letters and mailing cheques, emails to suppliers, review and document incoming invoices, check bank accounts.
Fisher-Cobb, Emma	14-Aug-18	3.9	145	565.50	Read and respond to emails from P. Clarke, A. Consoil, C. Warren. Phone call with supplier regarding invoicing issues, process payroll to CMO, approval emails, review supplier invoices, review of old PTL/CSL accounts and request for transfer to Bank, updates to invoice tracking system, additional cheque requisition for outstanding Parts for Trucks invoice, phone call with C. Warren and A. Ryan regarding account transfers and updated AR sheets. Phone calls and emails to Vardy Villa regarding missing cheque, processing stop payment.
Fisher-Cobb, Emma	15-Aug-18	5.0	145	725.00	Respond to emails from P. Clarke, C. Warren, reconcile invoices with contras from Battifield Equipment rental, review and process cheque requisitions for July union dues, updated cheque requisitions and letters as required, courier cheque to Vardy Villa, updates to tracking system, phone call to C. Warren regarding overpayment to Ironworkers, various phone calls with P. Clarke.
Fisher-Cobb, Emma	16-Aug-18	4.5	145	652.50	Read and respond to emails from C. Warren, A. Consoil, process incoming cheque requisitions, updates to invoice tracking system, Letters and mailing cheques, updates to WEPP schedule, receipt and documentation of incoming invoices, emails to suppliers, update to deposit tracker and R&D.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements to August 31, 2018

Employee	Date	Hours	Rate	Amount	Comments
Fisher-Cobb, Emma	17-Aug-18	4.0	145	580.00	Respond to emails from A. Consoli, P. Clarke, suppliers, Phone call to NLCSA, draft letter, updates to Invoice tracking sheets, updates to WEPP tracking including priority and unsecured claims, phone call to A. Consoli with file update, follow up with C. Warren re: outstanding cheque requisitions, review and preparing outstanding requisitions, update to Receiver's website with court documents.
Fisher-Cobb, Emma	27-Aug-18	4.4	145	638.00	Receipt and review of emails from A. Consoli, P. Clarke, C. Warren, updates to Invoice tracking system, cheque requisitions, phone call with supplier re: outstanding invoices, submitting source deductions for payment, review of outstanding Invoicing and tracking system for inconsistencies, receipt and review of incoming invoices, sending to A. Ryan for matching, insurance requisition, letter, and courier.
Fisher-Cobb, Emma	28-Aug-18	4.1	145	594.50	Read and respond to emails from C. Warren, A. Ryan, A. Consoli, review and process payroll, prepare requisitions for payroll and send approval emails, updates to Invoice tracking system, prepare cheque requisitions as needed, review outstanding invoices list, amendments as needed, updated cheque register to C. Warren, completing deposit slips and cheque requisitions to update Ascend, processing source deductions in online system, completing credit form for supplier.
Fisher-Cobb, Emma	29-Aug-18	2.9	145	420.50	Read and respond to emails from A. Consoli, P. Clarke, C. Warren, read and respond to correspondence from suppliers. Updates to Invoice tracking system, review cheque requisitions for accuracy, follow up regarding supplier payments, review union spreadsheets, WEPP updates by union.
Fisher-Cobb, Emma	30-Aug-18	3.8	145	522.00	Updates to WEPP tracking sheet, review supplier invoices, update file tracking system, forward invoices to PTL, prepare cheque requisitions, cross-reference invoices with tracking system, email to supplier re: receivership update, correspondence with Iron Workers Local 764.
Fisher-Cobb, Emma	31-Aug-18	4.2	145	609.00	Receipt and review of supplier invoices, document and send to PTL for matching, correspondence with union re: outstanding union dues, updates to WEPP spreadsheet, read and respond to emails from A. Consoli, updates to receivership extranet.
Total, Fisher-Cobb, Emma	Time	63.9		9,285.50	
Hill, Judith	9-Aug-18	1.0	175	175.00	Preparation of Interim R&D on 4 companies. Reviewed with Phil and revisions to same.
Total, Hill, Judith	Time	1.0		175.00	
Mazur, Chris	1-Aug-18	0.1	510	51.00	Court date - Offer Info
Mazur, Chris	7-Aug-18	0.2	510	102.00	Review/ approve payroll
Mazur, Chris	8-Aug-18	0.1	510	51.00	approve payroll
Mazur, Chris	21-Aug-18	0.3	510	153.00	AFS, unions and status, Approve payroll,
Mazur, Chris	22-Aug-18	0.1	510	51.00	Review / Sign Chqs
Mazur, Chris	27-Aug-18	0.2	510	102.00	Attend Re: Status of work project completed
Mazur, Chris	30-Aug-18	0.2	510	102.00	review/sign cheques
Total, Mazur, Chris	Time	1.2		612.00	
Rickards, Susan	1-Aug-18	1.0	125	125.00	Chqs & letters
Rickards, Susan	2-Aug-18	0.4	125	50.00	Cheques & Letters
Rickards, Susan	3-Aug-18	0.2	125	25.00	Cheques & letters
Rickards, Susan	7-Aug-18	0.5	125	62.50	Chqs & letters
Rickards, Susan	14-Aug-18	0.3	125	37.50	Chqs & Letters
Rickards, Susan	15-Aug-18	1.0	125	125.00	Chqs & letters
Rickards, Susan	16-Aug-18	3.0	125	375.00	Letters & Chqs
Rickards, Susan	17-Aug-18	1.5	125	187.50	Chqs & letters
Rickards, Susan	22-Aug-18	0.3	125	37.50	Chq reqs
Rickards, Susan	23-Aug-18	2.0	125	250.00	Chq & Letters
Rickards, Susan	24-Aug-18	1.3	125	162.50	Chq & Letters
Rickards, Susan	28-Aug-18	0.5	125	62.50	Chqs & Letters
Rickards, Susan	29-Aug-18	0.3	125	37.50	Chq & letters
Total, Rickards, Susan	Time	12.3		1,537.50	
Smith, Teresa	3-Aug-18	0.2	145	29.00	prepare cheque
Smith, Teresa	21-Aug-18	0.8	145	116.00	enter and print cheques, deal with accruals and interest corrections
Total, Smith, Teresa	Time	1.0		145.00	

Attached is Exhibit "C"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept 2020



A. B. ...

Commissioner for taking Affidavits, etc.



Tel: 902-425-4121
Fax: 902-425-4177
Toll-free: 1-877-333-3334
bdo@bdo.com bdo.ca

BDO Canada Inc.
255 Lacewood Drive
Halifax, NS B3M 4G2
Canada

November 30, 2018

PTL Group of Companies
c/o BDO Canada Limited
255 Lacewood Drive, Suite 201
Halifax, NS B3M 4G2

Invoice 89668651
HST Registration No. R101518124

5th Interim Billing:

TO: Professional services in connection with the Court Appointed Receivership of PTL Group of Companies

Time charges from September 1, 2018 to November 15, 2018 (346.5 hours)	\$113,166.75
Time system disbursements	<u>3,939.30</u>
	117,106.05
Courtesy Discount	<u>-10,000.00</u>
	107,106.05
HST (15%)	<u>16,065.91</u>
Total Account	<u>\$ 123,171.96</u>

NOTE: See attached for full details of time charges.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Time:					
	Brosse, Jason	0.3		97.50	
	Burrows, Stephen	0.4		130.00	
	Cardwell, Adam	14.8		2,677.30	
	Casco, Carla	48.6		5,832.00	
	Clarke, Phil	96.1		40,630.00	
	Conroy, Angelo	137.6		56,416.00	
	Davis, Ron	9.5		1,330.00	
	Fisher-Cole, Emma	16.7		2,421.50	
	Hill, Judith	0.6		90.25	
	Hobson, Christina	0.4		70.00	
	Ikastick, Paul	0.3		97.50	
	Mazur, Chris	2.1		1,071.00	
	Richard, Susan	12.3		1,912.50	
	Zoric, Joanna	3.9		385.00	
				113,466.75	
Disbursements:					
	Car Rental/Gas/Parking			1,647.45	
	Lodging			943.31	
	Travel			172.53	
	Meals			392.34	
	Office Supplies			443.09	
	Office Administration			340.58	
				3,899.20	
	Total Open WIP to November 15, 2018	346.5		\$117,365.95	

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Breeza, Jason	27-Sep-18	0.3	325.00	97.50	p/c/w and emails to/from A. Consoli re: CRA deemed trust.
Total, Breeza, Jason	Time	0.3		97.50	
Burrowes, Stephanie	20-Sep-18	0.4	325.00	130.00	Discussion with Angelo Consoli regarding WEPPA for file.
Total, Burrowes, Stephanie	Time	0.4		130.00	
Cardwell, Adam	6-Sep-18	1	175.00	175.00	Phone meeting with Partner and LIT re IT issues and removing files from site. Made arrangements with IT service provider to backup all info on server, and mirror email accts. Inquire about having files picked up from Southern Harbour for shredding and 50 boxes of files picked up for storage. Phone meeting with IT service provider, relayed to LIT's in email
Cardwell, Adam	7-Sep-18	0.5	175.00	87.50	Exchange calls with LIT, obtained purchase of sale agreement and transfer of deed to new owners, signed, sealed and witnessed, arranged courier to pick up and deliver to lawyers
Cardwell, Adam	10-Sep-18	0.65	175.00	113.75	Provided LIT with IT service provider contact info to cancel ex-employee email accts. Make arrangements to pick up old files for shredding and storage
Cardwell, Adam	11-Sep-18	0.35	175.00	61.25	Follow-up email with IT service provider re IT issues Correspond with LIT re two rental vehicles
Cardwell, Adam	12-Sep-18	1	175.00	282.60	Phone meeting with Patty Seward of Workplace NL who requested copies of payroll for four firms from Jan to May 2018. Relayd this to controller in PTL who agreed to send to Worker's. Made schedule for boxing files in Southern Harbour. Received another call from workers requesting POC's to complete and submit for their unsecured debt, to be sent when bankruptcy is filed. Sent a blank, generic POC in the interim.
Cardwell, Adam	13-Sep-18	5	175.00	875.00	Sorted Company books and records. Prepared and boxed 120 boxes of files for storage and 65 to be shredded.
Cardwell, Adam	14-Sep-18	0.65	175.00	148.75	Rescheduled pick up of shredding and files to be stored. Exchanged emails/call with Eric Pritchett of Capital Red Mx Concrete re o/s invoices. Sent Invoice to PTL controller, cheque req's prepared and sent to Hamilton for payment. Relayd this to Eric Pritchett. Request canceled rental truck and requested last invoice be issued
Cardwell, Adam	17-Sep-18	0.25	175.00	43.75	Consulted with shredding company to obtain details on pick up of files for storage and shredding
Cardwell, Adam	19-Sep-18	0.2	175.00	35.00	Received invoice from Budget for last rental pymt. Forwarded to prepare invoice
Cardwell, Adam	21-Sep-18	0.35	175.00	61.25	Phone meeting with North Atlantic Oil to bring up to date the status of receivership
Cardwell, Adam	2-Oct-18	0.2	175.00	35.00	Phone meeting with LIT & Partner re registering lien for unpaid work against Talon Energy.
Cardwell, Adam	3-Oct-18	0.25	175.00	43.75	Obtained, signed, commissioned, scanned and couriered lien/affidavit docs
Cardwell, Adam	4-Oct-18	0.5	175.00	87.50	Phone meeting with controller from PTL re ongoing issues. Phone with Geoff Andrews of Bensen Buffett, regarding revisions to lien discharge and affidavit. Signed, commissioned and couriered as requested
Cardwell, Adam	10-Oct-18	0.25	175.00	43.75	Exchange emails with supplier re unpaid invoices. Responded to his questions/concerns and forwarded request to corporate team in Hamilton
Cardwell, Adam	18-Oct-18	0.35	175.00	61.25	Phone with Budget rentals re two trucks being rented by former PTL. There is a safety recall that's urgent. Connected with PTL management and made arrangements to have vehicles returned/repared.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Cardwell, Adam	23-Oct-18	0.35	175.00	61.25	Phone meeting with Patty Seward at Workplace NL re status of PTL Group. Phone meeting with Ruth at Fortis Concreta re o/s Invoices. Requested outstanding Invoices and forward to LIT
Cardwell, Adam	24-Oct-18	0.2	175.00	35.00	Phone meeting with Patty Seward at Workplace NL re transfer of PTL to new owners, answered her questions and forwarded her request to LIT
Cardwell, Adam	26-Oct-18	0.75	175.00	131.25	Phone meeting with Glen from Clarenville Car Care re: o/s Invoices. Responded his questions/concerns and relayed them to LIT in phone meeting.
Cardwell, Adam	29-Oct-18	1.25	175.00	218.75	Exchanged emails with LIT, received Court Orders to register liens, completed liens and commissioned. Sent to local law firm and scanned to LIT for review. Exchange emails with LIT re payment of o/s Invoices to Clarenville Care Care.
Cardwell, Adam	5-Nov-18	0.35	175.00	61.25	Phone meeting with LIT re registering liens
Cardwell, Adam	8-Nov-18	0.2	175.00	35.00	Exchange emails with LIT re rental vehicles
Total, Cardwell, Adam	Time	14.8		2,677.50	
Casco, Carla	4-Sep-18	0.6	120.00	72.00	Set up payables & print cheques.
Casco, Carla	4-Sep-18	0.5	120.00	60.00	Prepared source deduction & payroll remittances.
Casco, Carla	5-Sep-18	0.8	120.00	96.00	Set up payables, print cheques & prepared payroll & source deduction payments. Other banking tasks.
Casco, Carla	5-Sep-18	2.5	120.00	300.00	Print Invoices, prepared payable & print cheques, save Invoices, add Invoices in spread sheet and other banking task.
Casco, Carla	10-Sep-18	1.5	120.00	180.00	Set up payable & print cheques, review Invoices. scan & save on folder and tracking spread sheet.
Casco, Carla	11-Sep-18	0.5	120.00	60.00	Set up payroll for PTL & CSL & other banking tasks.
Casco, Carla	12-Sep-18	4.5	120.00	540.00	Prepared Cheq Request for payroll & payroll deductions, set up receipts and print cheques & other banking tasks.
Casco, Carla	13-Sep-18	3	120.00	360.00	Set up payable, prepared deposit print cheques & other banking tasks.
Casco, Carla	14-Sep-18	5.5	120.00	660.00	Print Cheq Request, set up payable, print cheques & other banking tasks.
Casco, Carla	17-Sep-18	2	120.00	240.00	Set up payables & print cheques, other banking tasks.
Casco, Carla	18-Sep-18	1	120.00	120.00	Set up payable print cheques, save Invoices, add tracking sheet & other banking tasks.
Casco, Carla	19-Sep-18	1.5	120.00	180.00	Scan Invoices, add on the tracking sheet, prepared payroll & source deductions, post in ascand & other banking tasks.
Casco, Carla	21-Sep-18	1.5	120.00	180.00	Set up payable, journal entries, various banking tasks.
Casco, Carla	25-Sep-18	2	120.00	240.00	Set up payable, prepared payroll for CSL & PTL, other banking tasks.
Casco, Carla	27-Sep-18	2.5	120.00	300.00	Set up payable, print cheques, scan Invoices & other banking tasks.
Casco, Carla	28-Sep-18	2.5	120.00	300.00	Set up payable, scan Invoices, save Cheque Request, search for Invoices and other banking tasks.
Casco, Carla	1-Oct-18	3	120.00	360.00	Scan Invoices, save in tracking sheet, set up payable, print cheques & other banking tasks.
Casco, Carla	4-Oct-18	0.5	120.00	60.00	Set up payable & print cheques.
Casco, Carla	9-Oct-18	0.8	120.00	96.00	Set up payable & print cheques, submitted payroll, e-mail and other banking tasks.
Casco, Carla	10-Oct-18	0.8	120.00	96.00	Set up payable & print cheque & other banking tasks; scan Invoices & updated tracking spreadsheet.

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Employee	Date	Hours	Rate	Amount	Comments
Casco, Carla	17-Oct-18	4	120.00	480.00	Print doc set up payable & print cheques for CSL & PTL union dues.
Casco, Carla	18-Oct-18	2	120.00	240.00	Set up payable, prepared cheque request, print cheques. other banking tasks.
Casco, Carla	24-Oct-18	0.8	120.00	96.00	prepared cheq Request, deposit, set up payable & print cheques. other banking task.
Casco, Carla	25-Oct-18	0.5	120.00	60.00	Set up payable & print cheques.
Casco, Carla	25-Oct-18	0.1	120.00	12.00	Prepared deposit slip Oct 25/18
Casco, Carla	28-Oct-18	0.3	120.00	36.00	Search for invoices & other banking tasks.
Casco, Carla	30-Oct-18	0.5	120.00	60.00	Prepared payroll, deductions print cheques.
Casco, Carla	2-Nov-18	0.3	120.00	36.00	Set up payables & print cheques.
Casco, Carla	2-Nov-18	1	120.00	120.00	Set up payable, print cheques, prepared cheq request & other banking tasks.
Casco, Carla	5-Nov-18	0.5	120.00	60.00	Set up payable & print cheques & other banking tasks.
Casco, Carla	6-Nov-18	0.6	120.00	72.00	Set up payable & print cheques.
Casco, Carla	15-Nov-18	0.5	120.00	60.00	Search for cheques, set up payable, & other banking tasks.
Total, Casco, Carla	Time	48.6		5,832.00	
Clarke, Phil	4-Sep-18	1.5	425.00	637.50	Third party property claim re: Iron Planet; email to NTL on transition of Alerion contract, approve CRA remittances; call with C&P on closing; interim distribution order; Fortis issue.
Clarke, Phil	5-Sep-18	2.5	425.00	1,062.50	Various correspondence on closing with Locke's; and contract transition; coordinate the transition of utilities with Locke's; review operational payments.
Clarke, Phil	8-Sep-18	3	425.00	1,275.00	Prepare closing documents; Schedule A, HST Elections; review revised APA - various correspondence on the same with legal counsel and Locke's; HAPSET as a priority claim; various discussions with staff on winding up operations.
Clarke, Phil	7-Sep-18	3	425.00	1,275.00	Discussion on Teton transition; closing documents and various discussion with Cox and Palmer on same; communications to Locke's on same - regarding 2.08(3) and 4.02(3) and why they are key to the Receiver, sign closing documents; discussions with employees; etc.
Clarke, Phil	10-Sep-18	2	425.00	850.00	Various calls on closing; review and sign revised APA; discussion on books and records/AR and various communications; employee terminations; review contract status; IT changes to email.
Clarke, Phil	11-Sep-18	2.5	425.00	1,062.50	Sign revised sale documents for Locke's, arranging the transition of utilities, various calls on the same; prep for and attendance at update call with CIBC.
Clarke, Phil	12-Sep-18	1.5	425.00	637.50	AR Collections correspondence; correspondence on closing adjustments.
Clarke, Phil	13-Sep-18	1.5	425.00	637.50	Coordinate books and records and call with CPeach on Teton transition; modspace transition; various email with Locke's on transition; transition planning for Alerion - correspondence on same.
Clarke, Phil	14-Sep-18	2.5	425.00	1,062.50	Call with Teamsters Local 855 on status of receivership; emails to directors/guarantors; termination of staff related to the Siskler's Pond project; review third party asset claim - Matheson; set up call with NARL on projects transitions; Set up call with Alerion and NTL.

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Employee	Date	Hours	Rate	Amount	Comments
Clarke, Phil	17-Sep-18	2	425.00	850.00	Prepare for and call with Alerion and NTL on project transition; various operational and wind down communications.
Clarke, Phil	18-Sep-18	2.5	425.00	1,062.50	Prepare for and host conference call with NARL on transition plan for business relationship; various emails on transition and employee lay offs; follow up correspondence on Alerion transition.
Clarke, Phil	19-Sep-18	3	425.00	1,275.00	Update net realization, review proposed distribution, prep for an attend update with CIBC; complete the DCM lien settlement items; review staff retention.
Clarke, Phil	20-Sep-18	3	425.00	1,275.00	Government and online remittances; call and discussion with NARL legal counsel -SMSS; Nalcor transition; invoicing, etc. Warren final day - review status of files and pack up office; updated HST information to CIBC.
Clarke, Phil	21-Sep-18	1	425.00	425.00	Calls with NARL, Nalcor and Locke's on transition.
Clarke, Phil	24-Sep-18	0.5	425.00	212.50	Statutory payments - payroll; call with Nalcor on status of Bull Arm project and its transition.
Clarke, Phil	25-Sep-18	2	425.00	850.00	Various communications - operations; creditors, employee matters, various correspondence on filing and lifting liens for outstanding AR, etc.
Clarke, Phil	26-Sep-18	2	425.00	850.00	Call within C&P on priorities; and priorities within priority claims; calls with Nalcor on assignment of contract; call with Alerion on assignment of contract.
Clarke, Phil	27-Sep-18	2.5	425.00	1,062.50	Call with Alerion on transition; various calls with Nalcor on assignment of contract; call with PTL staff on transition, call with Locke's on transition; various correspondence on assignment agreement with Nalcor and legal counsel; correspondence with customers on AR.
Clarke, Phil	28-Sep-18	1	425.00	425.00	Various correspondence on the assignment of the Nalcor contract; other email correspondence on employee matters and transition.
Clarke, Phil	1-Oct-18	1.8	425.00	765.00	Various email correspondence on employee matters and transition of contracts; correspondence with NARL.
Clarke, Phil	2-Oct-18	1.2	425.00	510.00	Various email correspondence on wind up of operations and return of third party assets; discussions and correspondence on discharge of Talon lien; correspondence to NARL on transition.
Clarke, Phil	3-Oct-18	4.5	425.00	1,912.50	Various email correspondence; drafting Receiver's Second Report; email to legal counsel on costs; email to employees and lockes on transition; various correspondence to legal counsel and Talon on discharge of Talon lien; information to NARL on settlement payment application.
Clarke, Phil	4-Oct-18	6	425.00	2,550.00	Retrieve remaining books and records; terminate remaining employee except Brad Parsons; transition THW contract - calls and email; transition NARL - call and email on same; email update to CIBC on status of the file.
Clarke, Phil	5-Oct-18	0.5	425.00	212.50	Nalcor contract assignment.
Clarke, Phil	8-Oct-18	1.3	425.00	340.00	Discussion with Patterson on status of HAPSET in a bankruptcy; Talon discharge to Talon.
Clarke, Phil	10-Oct-18	0.5	425.00	212.50	Alerion transition; email to Mod Space to transition the trailer there; review Receiver's report on application for distribution - various discussions on same

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Employee	Date	Hours	Rate	Amount	Comments
Clarke, Phil	11-Oct-18	3.5	425.00	1,487.50	Prepare for and attendance at update call with CIBC; review HAPSET opinion letter and discussion on same; update to C&P on outstanding marshaling and taxation of legal fees question; Nalcor contract assignment; various queries from unions on outstanding amounts; various emails on transition with Locke's and AR collection; work on draft receivers report.
Clarke, Phil	12-Oct-18	3.5	425.00	1,487.50	Review draft Receiver's report and interim distribution on the same; AR collection correspondence.
Clarke, Phil	15-Oct-18	3.5	425.00	1,487.50	Revisions to draft Receiver's report on the interim distribution; email to legal for review; email to CIBC for review; various operational correspondence.
Clarke, Phil	16-Oct-18	2.5	425.00	1,062.50	Sign vehicle transfer documents for Locke's for NL DMV; updates to service list for notice; operational correspondence; call with Greg London on HAPSET compliance in the receivership.
Clarke, Phil	17-Oct-18	2	425.00	850.00	HAPSET status review with BDO tax team; bankruptcy notices to CIBC, debtors and legal counsel; correspondence with Allerion on tank project; modpsaco on tank project, etc.
Clarke, Phil	18-Oct-18	1.2	425.00	510.00	Various operational emails; follow up on Allerion project - status, etc.
Clarke, Phil	21-Oct-18	0.5	425.00	212.50	Discussion with VTB holder on bankruptcy documents.
Clarke, Phil	22-Oct-18	2	425.00	850.00	Follow up on NARL lien discharge documents; various estate wind up information; AR collection information.
Clarke, Phil	23-Oct-18	1.2	425.00	510.00	Bankruptcy documents to the VTB holder and discussion on same; update to CIBC on status of estate; various communications; communication to NARL on lien discharges.
Clarke, Phil	24-Oct-18	1.5	425.00	637.50	Discussions re: payroll, ROE's, invoices - communication to wind up estate operations; review draft application document for interim distribution - call on same.
Clarke, Phil	25-Oct-18	2	425.00	850.00	Communications on terminating insurance coverage; review and execute documents to discharge NARL lien; communication from Locke's on discharge charges; review claims and operating payments; confirm with Allerion on demobilization and final accounting.
Clarke, Phil	26-Oct-18	0.5	425.00	212.50	Various correspondence on termination documents for employees, outstanding claims for payment; payment of HST to CRA; review revised lien documents and arrange signature.
Clarke, Phil	29-Oct-18	1	425.00	425.00	Finalize and distribute NARL lien discharges; review for final invoicing; September 2018 HST remittance review and payment approval.
Clarke, Phil	31-Oct-18	1.5	425.00	637.50	Call with April Ryan on final action items and transition to Receiver; discussion with IT consultant on final backup of server, maintaining email and transition to Locke's Industrial.
Clarke, Phil	1-Nov-18	2.2	425.00	935.00	Various correspondence on collection of AR; review various correspondence from unions; various discussions on PPSA releases requested by Locke's and update with Locke's; call and follow up correspondence with IT consultant on final back up.

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Employee	Date	Hours	Rate	Amount	Comments
Clarke, Phil	2-Nov-18	3	425.00	1,275.00	Email update on court process for interim distribution, and update on status of estate; draft liens related to NARL and TIW; calls/correspondence on changes required to PPSA re vesting order; review second report.
Clarke, Phil	5-Nov-18	3	425.00	1,275.00	Update second report for input from BDO review and change on same; call with C&P on Locke's request to release PPSA registrations, NARL and TIW liens filed; supplier updates/final accounting.
Clarke, Phil	6-Nov-18	2.5	425.00	1,062.50	Call with Consoli to review proposed interim distribution and file action items; finalize report to the court for interim distribution; file update to CIBC.
Clarke, Phil	7-Nov-18	2.2	425.00	935.00	Review AR collection; final admin reporting - WEPPA, WCB, Union, etc.; review 2P comments and action accordingly; correspondence with Locke's on PPSA registration requests; Talon AR write off review; correction to CIBC; final report with Appendices to C&P.
Clarke, Phil	8-Nov-18	1	425.00	425.00	Planning call; correspondence on finalizing statutory filings; correspondence with Ritchie on Locke's auction and PPSA registrations; final PTL back up and arrange to pick up PTL books and records; correspondence on hearing date.
Clarke, Phil	15-Nov-18	0.5	425.00	212.50	Discussion with Labour Standards Board on Teamsters v Locke's matter; follow up with Allen on AR
Total, Clarke, Phil	Time	86.1		40,630.00	
Consoli, Angelo	4-Sep-18	2.9	410.00	1,189.00	Correspondence with PTL staff re: closing, cut-off, information requests re: same, suppliers, Deposit tracking information, AR reports, Union summary and remittances, ROE's, etc.; call to discuss outstanding items, billings, Talon account, contracts, staffing, etc.; review and updates to deposit tracker, review and approve supplier invoices.
Consoli, Angelo	5-Sep-18	2.2	410.00	902.00	Review and approval of supplier invoices; correspondence re: status of closing and items for consideration, action items re: closure/transfer of supplier utility and other accounts, AR, Talon, billings, equipment lessors, books & records, customer transitions, insurance matters, etc.; discussions re: updates to GL; call with customer in response to AR Demand Letter issued; payroll approval; correspondence with Union representative re: details of outstanding obligations.
Consoli, Angelo	6-Sep-18	2.9	410.00	1,189.00	Correspondence with Bookkeeper re: ongoing union review, deposit tracking, etc.; correspondence with Union re: confirmation of claim; correspondence with supplier re: payment of account; review and approval of supplier payments; correspondence re: NARL sulphur project; correspondence with Insurance Broker re: anticipated closing, considerations/steps re: revisions to insurance coverage upon closing; correspondence re: ongoing IT requirements, post closing, transfer of supplier accounts; review re: revisions to APA; update R&D and monthly HST account analysis.
Consoli, Angelo	7-Sep-18	4.2	410.00	1,722.00	Correspondence with bookkeeper re: Union remittance reconciliations, August Union remittances, customer deposits, ROE's, CRA contact/follow up, etc.; review and revisions to Union summary schedules and verify to Union correspondence; review and updates to Court Report; discussions re: status of closing, customer transitions, billings, equipment usage; correspondence with Equipment Lessors; correspondence with supplier re: P.O.; correspondence re: disbursements.
Consoli, Angelo	10-Sep-18	4.5	410.00	1,845.00	correspondence re: status of closing, ongoing projects; updates to R&D; review and approval of supplier invoices; correspondence with Lessor, prepare Release document; review bank deposit activity and follow up with the Bank re: same; Updates to Draft Court Report.

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Employee	Date	Hours	Rate	Amount	Comments
Consoil, Angelo	11-Sep-18	4.4	410.00	1,804.00	E-mail correspondence and prepare and send Release letters to National, CNH and PACCAR and follow up re: release/pickup of Financed Equipment; correspondence with insurance broker re: closing; prepare fee affidavit; updates to Court Report; prepare update to the Bank re: R&D, AR, Closing, etc. and conference call re: same; correspondence with Carol re: payroll, analysis on Union claims, AR collections, etc.; review and updates to Union summary schedules.
Consoil, Angelo	12-Sep-18	3.5	410.00	1,435.00	Review and approval of payments, source deductions; follow up on customer collections, NARL billings, etc.; correspondence with insurer; correspondence with supplier re: Invoice documentation; review and approval of August Union remittance reports and summary prepared by Carol; update August R&D for HST calculation; review deposit summary and compile request to the Bank to transfer funds request; customer account reconciliations vis a vis related supplier accounts; correspondence and approval re: payroll excluded from original payroll files;
Consoil, Angelo	13-Sep-18	4.5	410.00	1,845.00	Correspondence with partner on Court Report, outstanding items, customer accounts and follow up, suppliers and related disbursements, status of liens, etc.; updates to statements of receipts and disbursements; equipment usage/returns; correspondence with Carol re: customer accounts and collection follow up; review and execute letters to accompany PTL Union remittances; review and approval of supplier payments; follow up on customer deposit vis a vis sales and AR; process HST returns; review and forward CRA notice; correspondence with suppliers re: payment of outstanding account, reconciliation of account; correspondence with Equipment Lessor re: financed equipment; draft correspondence to Unions re: proposed distribution.
Consoil, Angelo	14-Sep-18	3.8	410.00	1,558.00	Correspondence with bookkeeper re: billings, updated AR and collections, AP, cheque requisitions, Open P.O.'s, August union remittances, ROE's, review of outstanding Union Claims; review CRA notification re: filed return; review Union correspondence re: disputed claims; correspondence with various suppliers re: outstanding invoices, proof of payment; discussions and follow up on demand letters issued to customers via follow up 2nd request; correspondence with creditor re: pre-receivership amount; review listing of outstanding P.O.'s and AP.
Consoil, Angelo	17-Sep-18	2.8	410.00	1,148.00	Review and approval of payments; review reconciliation re: DCH / NARL related invoices; and approve payments for processing; correspondence with supplier re: outstanding invoices; update statement of receipts and disbursements and distribution schedule; correspondence with Investors Group re: processing payment; correspondence with Carol re: revised AR list, collections, uncollectible accounts, cheque requisitions, etc.; update Union obligations chart based on revised IBEW info.
Consoil, Angelo	18-Sep-18	3.7	410.00	1,517.00	Correspondence with Investors Group re: remittances and related submission documents; review and correspondence re: payroll; Update call to discuss AR, billings, contract transitions, etc.; discussions re: Court Report, updates to related schedules; follow up re: customer collections; discussions with April re: ongoing reporting requirements / info requests; correspondence with Great West Life and review remittance forms; review re: DCH and related NARL Invoices and letters to accompany DCH cheques; review correspondence with Union re: August remittances.
Consoil, Angelo	18-Sep-18	4.2	410.00	1,722.00	Call to discuss analysis on Estimated Security Position proposed distributions,, status of customer transitions, AR and related collections/billings, priority claims, etc.; updates to related analysis/schedules and e-mail update to the Bank on same; conference call with the Bank to discuss; Correspondence with bookkeeper re: AR, transition of accounting processes, cheque requests, etc.; correspondence with Union re: August remittances; review and approval of supplier invoices; review payroll schedule and correspondence with bookkeeper re: adjustment.

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Consoli, Angelo	20-Sep-18	3.8	410.00	1,558.00	Correspondence with bookkeeper and Union rep re: individual members remittances; correspondence with bookkeeper re: deposits, Union remittances, outstanding cheque requests, ROE's and related employee information; prepare term and task letter; correspondence with various suppliers re: billings; correspondence with IT rep re: transition/forwarding of e-mails; review correspondence from the Bank and update security position schedule, summary of liability accounts; review and summary of deposits and request to the Bank for transfer of funds; discussions re: transition of supplier accounts, WEPPA, etc.; correspondence with Lessors re: status of asset removal.
Consoli, Angelo	21-Sep-18	1.2	410.00	492.00	Correspondence with Workplace NL re: status of operations, wind-down, etc.; correspondence with April re: transition of duties, updates to deposit tracker, NARL payment allocations, cheque requisitions, employee claims, etc.; transaction posting re: allocation of real property from Sale Proceeds.
Consoli, Angelo	24-Sep-18	1.5	410.00	615.00	Correspondence with bookkeeper re: supplier invoices, customer remittances and reconciliations to supplier related invoices, open P.O.'s, AP listing, etc.; review AR listing and correspondence with various customers re: status of outstanding account.
Consoli, Angelo	25-Sep-18	2.8	410.00	1,148.00	Correspondence with supplier re: pre-receivables amounts; correspondence with Bell re: transfer of lines; correspondence with April re: payroll processing, AR listing, deposit tracker, AP; review deposits and forward request to the Bank for transfer of funds; discussions re: project transitions, customer correspondence, Talon Lien, staffing layoffs, etc.; review correspondence from Unions / Government of NL, compile and discussion with Carol re: same; correspondence with GWL.
Consoli, Angelo	26-Sep-18	2.4	410.00	984.00	Correspondence with April re: AR, billings, payroll and related remittances - review and approval to process same; review and approve supplier invoices; discussions re: processing deposits received; correspondence with Counsel and PTL staff re: information for potential lien filing and anticipated execution of same; review draft Lien document; correspondence with equipment lessor re: retrieval of equipment.
Consoli, Angelo	27-Sep-18	2.8	410.00	1,148.00	Review accounts for deposit details and recording of same; correspondence with counsel re: receipt of Talon funds via a vis anticipated lien filing; review supplier invoices and reconciliation to outstanding P.O.'s/payments; follow up re: NARL outstanding accounts, credit notes; review and approval of supplier invoices; correspondence with various suppliers re: payment of account; discussions re: job site transitions, contract transfers, staffing requirements, CRA deemed trust, etc.; correspondence with equipment lessor.
Consoli, Angelo	28-Sep-18	1.7	410.00	697.00	Correspondence re: supplier invoices and review and approval for payments; correspondence re: Union requests, member query, outstanding union remittances, etc.; correspondence with CIBC re: on-line banking access; discussions re: customer account collection / reconciliation; correspondence with April re: NARL account follow up, updated outstanding AR, AP and Open P.O. listing; correspondence with GWL re: account reconciliation.
Consoli, Angelo	1-Oct-18	2.4	410.00	984.00	Correspondence with suppliers re: outstanding invoices; reconciliation of account transfers, Talon receipt; correspondence with Carol re: NL government request, execute and submit; call with Phil re: status of outstanding matters, staffing, transition of projects, etc.; prepare and submit termination letters to two staff; update R&D to Sep 28; correspondence with equipment lessor re: asset pickup; review and approval of cheques.
Consoli, Angelo	2-Oct-18	2.8	410.00	1,148.00	Correspondence with April re: account activity, deposits, etc. re: September account reconciliation, deposit tracker, customer collections; correspondence with equipment lessor re: coordinate asset pickup; correspondence with supplier re: account payment and reconciliation of same to related customer collection; correspondence with supplier re: pick up of goods, execution of release, final invoices, etc.; review and approval of payroll and remittance; review correspondence from Carol and update to Service Canada re: request for information.

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Employee	Date	Hours	Rate	Amount	Comments
Consoli, Angelo	3-Oct-18	3	410.00	1,230.00	Correspondence with suppliers re: outstanding invoices and reconciliation of same, payment of account; discussions re: status of project transitions, staffing, etc.; review and discussions re: revisions to Court Report, updates to charts, etc.; correspondence with insurer re: insurance certificate and update on status of operations; correspondence re: on-line access to PTL accounts; correspondence with April re: NARL remittance advices, customer account reconciliation, etc.; correspondence with customer re: outstanding invoices; correspondence with Construction Safety Alliance re: outstanding invoices.
Consoli, Angelo	4-Oct-18	2.8	410.00	1,148.00	Correspondence with Carol re: employee claims, outstanding balances, September Union remittances, ROE's, etc.; correspondence with April re: AR and sales roll forward reconciliation, customer accounts, telephone account, etc.; review and approval of supplier invoices; calls to discuss status of project transition, staffing, insurance, AR collections; call with customer re: outstanding account and payment of same; follow up with PTL staff re: customer collection efforts on pre-receivership outstanding accounts; correspondence with Carol re: Chase and Amex accounts.
Consoli, Angelo	5-Oct-18	1.8	410.00	738.00	Follow up with bookkeeper re: customer deposits and AR reports; correspondence re: supplier account reconciliations; review customer history report and reconciliation to ending AR balance; review e-mail correspondence re: revision to union report for IBEW; review deposit report, prepare summary and forward to bank for funds transfer; correspondence with customer re: follow up on outstanding account.
Consoli, Angelo	9-Oct-18	1.7	410.00	697.00	Payroll review and approval; review correspondence from bookkeeper; forward ROE to former CSL employee; correspondence with PTL staff re: union request, return of property from terminated staff, follow up on customer deposits, payroll remittances, etc.; correspondence re: creditor request re: proceedings.
Consoli, Angelo	10-Oct-18	0.8	410.00	328.00	Review and approval of supplier invoices; correspondence with supplier re: follow up on outstanding invoices; correspondence with bookkeeper re: outstanding supplier invoices, cheque requisitions, etc.
Consoli, Angelo	11-Oct-18	2.4	410.00	984.00	Update R&D; discussions re: Court Report, HAPSET review, updates to schedules, status of operations, etc.; call with the Bank re: update on estate matters; correspondence to customer re: payment of account; correspondence to Lesons re: equipment.
Consoli, Angelo	12-Oct-18	4.8	410.00	1,968.00	Correspondence with customer re: payment of outstanding account, less set-off amount; correspondence with employee re: pre and post Union remittances; correspondence with bookkeeper re: AR, invoicing, deposit reporting, customer collections, and review related reports; correspondence with CNH re: execution of release document and release of assets; Correspondence with bookkeeper re: Union Remittances (for September), adjustments for prior periods, pay reports, etc.; update R&D, distribution schedule, estimated security position, and other
Consoli, Angelo	15-Oct-18	3	410.00	1,230.00	Review Draft Court Report and provide comments; follow up calls and e-mails to customer that have been issued demand letters; correspondence with April re: customer accounts, equipment lessor; update service list contact info for counsel.
Consoli, Angelo	18-Oct-18	2.2	410.00	902.00	Call with team to review/discuss Draft Court Report comments; update and provide related chart; correspondence with Carol re: Union Remittances, HAPSET, Service Canada request; correspondence with April re: customer collections; correspondence with customer re: status of account payment.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoli, Angelo	17-Oct-18	3.5	410.00	1,435.00	Review and correspondence re: NART remittance and associated supplier invoices and proposed follow up re: outstanding invoices; correspondence with customers on "Demand" list re: payment remittances, status of account, etc.; approval of payroll and related remittance; notices to creditors on service listing; correspondence re: HAPSET remittances; review and approval of supplier invoices; review and discussions re: Union September remittances, calculations, supporting charts for cheque preparation, etc., follow up with Carol re: same;
Consoli, Angelo	18-Oct-18	3	410.00	1,230.00	Review, revisions and approval of cheques and related correspondence to Unions re: September remittances, summaries re: adjustments to Labourers and IBEW remittances for Union member amendments, etc.; correspondence with Union member re: status of review; correspondence with Carol re: clarification of Union remittances and associated supporting documentation; correspondence with April re: customer deposits; correspondence with Union representative re: status of claim and associated distribution; correspondence with creditors re:
Consoli, Angelo	19-Oct-18	0.8	410.00	328.00	Correspondence with April re: customer collections, updated AR, etc.; review deposit tracker and prepare transfer of funds request to the Bank; review and response to supplier re: payment of account; correspondence with Union rep re: status of proceedings, distribution.
Consoli, Angelo	22-Oct-18	2	410.00	820.00	Correspondence with equipment lessor rep; correspondence with Brad re: customer account balances, disputes, release/pick up of CNH leased equipment; updates to estimated security position; discussions re: status of outstanding matters; calls with various customers re: account status; correspondence with Carol re: ROE's, billings, HST returns/statements; correspondence from HRSDC.
Consoli, Angelo	23-Oct-18	1	410.00	410.00	Correspondence re: collection calls, HAPSET claim, HST filings/notices, etc.; payroll approval; correspondence with insurer, prepare and process on line HST September returns.
Consoli, Angelo	24-Oct-18	2.4	410.00	984.00	Correspondence with bookkeeper and former employees re: customer accounts, deposits, disputes, set-off, etc.; correspondence with various customers re: status of account payments; discussions re: file status, outstanding matters, insurance, Union claims, WEPPA, HST review and filings, etc.; review HAPSET account, and remittances, cheque requisition, etc.; correspondence with GWL re: account status.
Consoli, Angelo	25-Oct-18	3.3	410.00	1,353.00	Correspondence with insurer re: quote for long tail coverage, status of insurance billings/coverage; correspondence with Carol re: ROE tracking form, AR / customer review follow up; follow up correspondence with GWL; correspondence with various customers re: outstanding account, update on AR collection efforts, insurance, etc.; correspondence with Brad and April re: supplier accounts; correspondence with NL government re: HAPSET remittance; correspondence with City of St. John's and Battledfield re: account reconciliation/closure; request from Union benefits coordinator re: September remittance.
Consoli, Angelo	29-Oct-18	2.5	410.00	1,025.00	Follow up with various suppliers re: outstanding invoices, reconciliation of account, payment approval; correspondence with Union re: September remittance; follow up with April re: deposit and AR updates, closure of supplier account; correspondence with various customer re: status of payment of outstanding account, invoices, etc.; follow up with insurance broker.
Consoli, Angelo	30-Oct-18	1.4	410.00	574.00	Correspondence with bookkeeper re: deposit tracking, bank statement, updated AR, outstanding invoices/P.O.'s, closure of supplier accounts; correspondence with Suppliers; review deposit report and prepare transfer request to the Bank; discussions re: status of outstanding accounts, court proceedings, etc.
Consoli, Angelo	31-Oct-18	2.4	410.00	984.00	Correspondence with insurance broker and CAFO re: coverage, long-tail, premium payments; review correspondence from April re: deposits, billing, updated AR, notices from equipment lessor and Unions; call with customers re: status of payment of account; call from CRA re: HST filings; correspondence with IT re: backup.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoli, Angelo	1-Nov-18	2.8	410.00	1,148.00	Correspondence with GWL re: final account reconciliation/invoice; correspondence with creditor re: stay of proceedings and forward creditor package; correspondence with bookkeeper re: updated deposit tracker, customer account reconciliations; correspondence re: supplier follow up; follow up with customers re: status of account payment; correspondence with customer re: review of documentation in support of payment of account; correspondence re: Steelworkers members/reporting; follow up with insurance broker re: status of
Consoli, Angelo	2-Nov-18	3.2	410.00	1,312.00	Review updated deposit details; e-mails and calls to numerous customers re: follow up on outstanding accounts; correspondence re: supplier account reconciliations, approval of invoices, etc.; correspondence with bookkeeper re: Bell account and correspondence with Bell re: same; correspondence with bookkeeper re: staff information for WIEPPA, Union Dues, NARL leaflet report, etc.; review and correspondence with the Bank re: CNH notice;\.
Consoli, Angelo	6-Nov-18	4.8	410.00	1,968.00	Review and provide comments on Draft Report; correspondence with Counsel for Union re: status of claim, timing of Court motion, distribution, etc.; review updated deposit tracker; prepare RAD to October 31, 2018 and discussion re: Court Report, distribution, etc.; correspondence with supplier re: reconciliation of statement of account; correspondence with April re: supplier reconciliation, invoices, correspondence with Steelworkers rep re: Sept and October remittances; correspondence with various customers re: account balance, invoice copies, etc.
Consoli, Angelo	6-Nov-18	2.8	410.00	1,148.00	Review and discussions re: Court Report; correspondence with Union rep re: members dues and discuss with bookkeeper and former PTL employees and response to Union; correspondence with bookkeeper re: requirements, timing and information requirements to complete HAPSET, WC, Union Dues, employee info, T4's, etc. ; call re: customer account background, dispute, etc.; correspondence with various suppliers re: account closure, final reconciliations; call with CRA re: Sept HST filing; correspondence with April re: support for supplier invoices, status of collections, etc.; correspondence with various customers re: payment/status of account; review and approval of supplier invoices.
Consoli, Angelo	7-Nov-18	3.5	410.00	1,435.00	Prepare draft e-mail to Unions re: Distribution Motion and compile Union Summary charts for inclusion therein; review and discussions re: revisions to Court Report; correspondence with April re: review of supplier statement of account, invoices, etc.; correspondence with supplier re: termination of services; correspondence with Carol re: customer remittance notification.
Consoli, Angelo	8-Nov-18	1.7	410.00	697.00	Correspondence with Insurance Broker re: status of long-tail coverage quotation; correspondence with CRA re: requested Stub Period returns and status of claimed refund; correspondence re: trailers claimed by 3rd Party; correspondence to various customers and suppliers re: final invoices, reconciliation and payment of accounts; correspondence with bookkeeper re: customer remittance statement.
Consoli, Angelo	9-Nov-18	1.2	410.00	492.00	Correspondence with bookkeeper re: HST filings; correspondence with various vendors re: reconciliation of outstanding invoices and account payment; correspondence with customers re: status of payment of account; discussions re: estate proceedings, Union correspondence, supplier payments, customer account proposal, CRA claim, final customer billing.
Consoli, Angelo	12-Nov-18	0.8	410.00	328.00	Correspondence re: supplier account closure; correspondence with customer re: reconciliation of outstanding account and payment of final invoices.
Consoli, Angelo	13-Nov-18	2.2	410.00	902.00	Correspondence re: correspondence from CNH and Madsen re: leased equipment, review lease document and equipment listing re: same; correspondence with Union re: remittance; correspondence with supplier re: removal of items from site location; correspondence re: employee ROE's; correspondence with supplier re: account reconciliation; correspondence with insurance broker re: information request to obtain insurance quote.

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Consoli, Angelo	14-Nov-18	3.2	410.00	1,312.00	Correspondence with various suppliers re: statement of account, reconciliation, closure; correspondence re: final customer billing, customer deposits, deposit tracker, supplier invoices, HST, etc.; review statements and prepare summary of HST filings for discussions with CRA; correspondence with NARL re: payment remittance, reconciliation of balance of outstanding invoices; review correspondence from Union re: remittance form update and correspondence with Carol re: same; correspondence with customer re: account reconciliation and
Consoli, Angelo	15-Nov-18	1.6	410.00	656.00	Correspondence with CRA rep re: payroll account, T4's; correspondence with customers re: outstanding accounts; call with collection agent re: collection services for non-responsive customers; correspondence with suppliers re: outstanding invoices and payment thereof; correspondence with insurance broker re: coverage.
Total, Consoli, Angelo	Time	137.6		56,416.00	
Davis, Kent	5-Nov-18	3	140.00	420.00	Work to file lien papers for TIW and NARL.
Davis, Kent	6-Nov-18	6.5	140.00	910.00	Organizing books and records for storage.
Total, Davis, Ken	Time	9.6		1,330.00	
Fisher-Cobb, Emma	4-Sep-18	3.6	145.00	507.50	Read and respond to emails from C. Warren, A. Ryan, A. Consoli. draft of sale closure letter, upload payroll and source deductions, instruct C. Casco on same, updates to invoice tracking system, receipt and review of new invoices, send same to PTL, prepare cheque requisitions for payroll, troubleshoot issues with payroll file. Correspondence with suppliers regarding outstanding invoices.
Fisher-Cobb, Emma	5-Sep-18	3.5	145.00	507.50	Read and respond to email from C. Warren, A. Consoli, P. Clarke, A. Ryan, phone call from P. Clarke, call to Bell Aliant re: service. Emails to suppliers regarding updated contact information, find requested documents for A. Ryan, additional payroll issues resolved with C. Casco, email to supplier regarding payment issue, review hydro cancellation notices.
Fisher-Cobb, Emma	6-Sep-18	4.5	145.00	652.50	Updates to WEPP spreadsheet for Steelworkers, separate spreadsheets by union, read and respond to emails from C. Warren and A. Consoli, respond to supplier emails, send out updated contact information, get status update re: upcoming additional documents to PTL group extranet, updates to invoice tracking sheet.
Fisher-Cobb, Emma	7-Sep-18	6.2	145.00	754.00	Updating WEPP schedules and union schedules, update emails to suppliers, review invoices, emails with A. Consoli, A. Ryan, C. Warren.
Total, Fisher-Cobb, Emma	Time	16.7		2,421.50	
Hill, Judith	13-Sep-18	0.1	175.00	17.50	Deposit - sales proceeds from Locke's
Hill, Judith	27-Sep-18	0.2	175.00	35.00	Reviewed invoice with Ghny
Hill, Judith	30-Oct-18	0.05	175.00	8.75	Post courier charges for the month of September
Hill, Judith	13-Nov-18	0.2	175.00	35.00	Call from Boilermakers' Union re payment. Forwarded email from Comine of the Boilermakers' Union to Carla to review and contact.
Total, Hill, Judith	Time	0.6		96.25	
Hobson, Christina	2-Nov-18	0.4	175.00	70.00	Cheque received for Accounts Receivable, deposit to CIBC
Total, Hobson, Christina	Time	0.4		70.00	
Ihnatiuk, Paul	10-Sep-18	0.1	325.00	32.50	Bank Rec. Discussion with Carla re: statements.
Ihnatiuk, Paul	3-Oct-18	0.1	325.00	32.50	Bank Rec
Ihnatiuk, Paul	25-Oct-18	0.1	325.00	32.50	Bank Rec
Total, Ihnatiuk, Paul	Time	0.3		97.50	

PTL Group of Companies Court Appointed Receiver
Time and Disbursements September 1, 2018 to November 15, 2018

Employee	Date	Hours	Rate	Amount	Comments
Mazur, Chris	5-Sep-18	0.2	510.00	102.00	Attend re: sale closing status.
Mazur, Chris	17-Sep-18	0.1	510.00	51.00	Attend re ;payroll
Mazur, Chris	18-Sep-18	0.2	510.00	102.00	Review / Sign cheque - approve payroll
Mazur, Chris	2-Oct-18	0.1	510.00	51.00	Review - approve payroll
Mazur, Chris	24-Oct-18	0.1	510.00	51.00	Review/approve payroll
Mazur, Chris	25-Oct-18	0.1	510.00	51.00	Review / Sign cheque
Mazur, Chris	6-Nov-18	1.3	510.00	663.00	Review report for court
Total, Mazur, Chris	Time	2.3		1,071.00	
Rickards, Susan	4-Sep-18	0.5	125.00	62.50	Chqs & letters
Rickards, Susan	8-Sep-18	0.3	125.00	37.50	Chqs and letters
Rickards, Susan	11-Sep-18	0.2	125.00	25.00	Cheques & Letters
Rickards, Susan	13-Sep-18	4	125.00	500.00	Cheques & letters
Rickards, Susan	18-Sep-18	0.3	125.00	37.50	Cheques and Letters
Rickards, Susan	19-Sep-18	0.3	125.00	37.50	Cheques & letters
Rickards, Susan	20-Sep-18	0.1	125.00	12.50	Cheque & Letter
Rickards, Susan	24-Sep-18	0.2	125.00	25.00	Chqs & letters
Rickards, Susan	27-Sep-18	0.3	125.00	37.50	Chqs and letters
Rickards, Susan	1-Oct-18	0.1	125.00	12.50	Chq & Letter
Rickards, Susan	2-Oct-18	0.4	125.00	50.00	Chq & Letters
Rickards, Susan	3-Oct-18	0.2	125.00	25.00	Chqs & Letters
Rickards, Susan	11-Oct-18	0.2	125.00	25.00	Chqs & Letters
Rickards, Susan	15-Oct-18	0.2	125.00	25.00	Chq & Letter
Rickards, Susan	18-Oct-18	3	125.00	375.00	Chqs & letters
Rickards, Susan	18-Oct-18	3	125.00	375.00	Chqs & Letters
Rickards, Susan	25-Oct-18	0.3	125.00	37.50	Cheques & letter
Rickards, Susan	30-Oct-18	0.3	125.00	37.50	Chqs & Letters
Rickards, Susan	5-Nov-18	0.5	125.00	62.50	Chqs & Letters
Rickards, Susan	6-Nov-18	0.3	125.00	37.50	Chqs & letters
Rickards, Susan	9-Nov-18	0.4	125.00	50.00	chqs - letters
Rickards, Susan	15-Nov-18	0.2	125.00	25.00	Chqs & letters
Total, Rickards, Susan	Time	15.3		1,912.50	
Zoric, Joanna	14-Sep-18	1	100.00	100.00	Prepare letters to accompany cheques
Zoric, Joanna	17-Sep-18	1	100.00	100.00	Prepare payment letters to accompany cheques
Zoric, Joanna	27-Sep-18	0.25	100.00	25.00	Revise cover letter for cheques for updated address KC Docking
Zoric, Joanna	28-Sep-18	1	100.00	100.00	Search for emails of Suppliers
Zoric, Joanna	1-Oct-18	0.1	100.00	10.00	Fax letter to director of support enforcement
Zoric, Joanna	3-Oct-18	0.3	100.00	30.00	Prepare email to Vendors; update Excel spreadsheet; reply
Zoric, Joanna	4-Oct-18	0.2	100.00	20.00	Prepare/send email to Vendors
Total, Zoric, Joanna	Time	3.9		385.00	

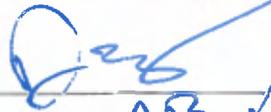
Attached is Exhibit "D"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept - 2020



A. B. Aster, Jr.
Commissioner for taking Affidavits, etc.



Tel: 902-425-3100
Fax: 902-425-3777
Toll-Free: 800-337-5764
debtsolutions-halifax.ca

BDO Canada Limited
255 Lacewood Drive
Suite 201
Halifax, NS B3M 4G2, Canada

February 28, 2019

PTL Group of Companies
c/o BDO Canada Limited
255 Lacewood Drive, Suite 201
Halifax, NS B3M 4G2

Invoice CINV0018376
Electronic Banking Account No. 287653257413

For Professional services with respect to the following:

The Receivership of PTL)	\$ 64,834.00
Time Charges to January 31, 2019.	
Less Courtesy Discount of \$5,000.00.	
Time Subtotal	\$ 64,834.00
Subtotal	\$ 64,834.00
GST/HST	\$ 9,725.10
Total	\$ 74,559.10

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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PTLCourtApptREC - 18-ReceiverShip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Adam Cardwell	01/08/2019	0.25	175.00	43.75	0.00	43.75	Emails with LIT, suppliers cheque prepared, printed, signed and made arrangements to have picked up.
Adam Cardwell	11/16/2018	0.35	175.00	61.25	0.00	61.25	Received phone call from Clarendville Car Care regarding payment. Invoice was paid and cheque mailed several weeks ago. Consulted with LIT to confirm when cheque had been sent.
Adam Cardwell	11/20/2018	0.25	175.00	43.75	0.00	43.75	Sign, commission and scan lien docs for LIT, arrange to have couriered to lawyers.
Adam Cardwell	11/22/2018	0.25	175.00	43.75	0.00	43.75	Exchanged emails with LIT, made arrangements to print and sign cheque for supplier and mailed.
Adam Cardwell	01/31/2019	0.2	175.00	35.00	0.00	35.00	Obtained Lien registration, signed, commissioned, scanned to LIT and couriered to lawyers.
Angelo Consoli	11/16/2018	2.80	410.00	1148.00	0.00	1148.00	Correspondence with CRA re: Receiver's HST filings, CRA account setup and unauthorized allocation of Receiver refund claim to PTL account; correspondence with various customers re: status of payment of outstanding account; correspondence with Carol re: Union Remittances/notices; review and discussions re: Union October remittances; correspondence re: supplier invoices/payments; correspondence with NL Gov't re: PTL employee request; correspondence re: PTL ROE's.
Angelo Consoli	11/19/2018	4.50	410.00	1845.00	0.00	1845.00	Correspondence with Insurer; review and revisions to Union pre-receivership Summary and Detail sheets; draft e-mails to each of the Unions re: Distribution; correspondence with Gov't of NL department of Justice re: former company employee and correspondence with April re: same.
Angelo Consoli	11/20/2018	1.20	410.00	492.00	0.00	492.00	Correspondence with Carol re: HAPSET, WHSCC, ROE's, T4's, Union remittances; discussions re: Union Remittances, update to notification letters; review and discussions re: supplier statement of account reconciliation; follow up with April re: status of AR collections.
Angelo Consoli	11/21/2018	1.40	410.00	574.00	0.00	574.00	Call with collection agency; final review and distribution of Union distribution notices and correspondence re: same; HAPSET return and letter; correspondence with April re: query on CSL staff.
Angelo Consoli	11/22/2018	1.20	410.00	492.00	0.00	492.00	Follow up with GWL re: status of outstanding account balance; follow up with customers re: status of account payment; meeting to discuss schedules for employee related WEPPA information for Union members; follow up with Carol re: discrepancies.
Angelo Consoli	11/23/2018	3.50	410.00	1435.00	0.00	1435.00	Correspondence with April re: status of collections and deposit tracker and review same, customer requests for invoice copies; review updated AR list; calls with various customers re: status / confirmation of payment; Prepare and submit October HST returns; correspondence with various suppliers re: status of outstanding account; review and correspondence with Carol re: Workplace NL reporting information, Union remittances, info re: employees for WEPPA reporting; correspondence with Insurer.
Angelo Consoli	11/26/2018	1.40	410.00	574.00	0.00	574.00	Correspondence with vendor re: payment terms; calls with various customers re: payment of account; correspondence with Union re: review of proposed distribution; correspondence re: deposits; draft final notice to CSL Union/benefit representatives.
Angelo Consoli	11/28/2018	2.00	410.00	820.00	0.00	820.00	Correspondence with April re: collections; review and update April re: collections received; Update R&D; prepare 248 (2) notices for each company; correspondence with AON re: quotation; conference call with CRA re: September HST return adjustments, efforts to adjust improper HST allocations, etc. - fax information requested to CRA; review Workplace NL forms prepared by Carol; review correspondence from Union re: remittances.

PTLCourtAppREC - 18-ReceiverShip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Angelo Consoli	11/29/2018	2.80	410.00	1148.00	0.00	1148.00	Review updated deposit report and summary to the Bank to request transfer; follow up on customer collections; correspondence with Collection agent; review supplier invoices and account reconciliation; correspondence with insurance agent; file September stub period HST return; review GWL final invoice and follow up re: reconciliation of same; review Service Canada request and correspondence with Carol re: same;; correspondence with Union rep re: request on remittance.
Angelo Consoli	11/30/2018	3.70	410.00	1517.00	0.00	1517.00	Correspondence with various customers and suppliers re: account reconciliations, status of payments; review and execute Workplace NL Annual Statements and correspondence with WNL re: same; correspondence with CRA re: source deduction account statements and reconciliation and correspondence with Carol re: same; AR Summary status; commence Draft Third Report; discussion with Carol re: Workplace NL account, HST filings, AR disputes, etc.
Angelo Consoli	12/03/2018	2.00	410.00	820.00	0.00	820.00	Review and discussions re supplier invoices, customer receipts, Distribution motion, etc.; correspondence with Workplace NL; Drafting Court Report.
Angelo Consoli	12/04/2018	3.70	410.00	1517.00	0.00	1517.00	Correspondence with Carol re: salary employee claims, VP, etc. and review documentation provided; correspondence with April re: customer invoices/deposit tracker, sales reports and AR roll forwards; discussions re: NARL account and follow up with NARL re: status of same; Update R&D to November 30, review HST position, ESP, etc.; correspondence re: outcome of Distribution Motion; review correspondence from Carol re: T4 submissions, and reconciliation.
Angelo Consoli	12/05/2018	4.30	410.00	1763.00	0.00	1763.00	Correspondence to/from Union reps re: Court Proceedings, Distribution, WEPPA claims, POC filings, etc.; discussions re: Salary WEPPA claim processing, considerations, etc.; correspondence with Insurance Broker re: long tail coverage and discussions re: same; correspondence to collection agent re: accounts, customer invoices, agreement, etc.; coordinate posting Court materials to extranet site; review CRA notices re: HST filings. review draft submissions to Labour Relations Board and provide comments to counsel on same; updates to Draft Court report;
Angelo Consoli	12/06/2018	3.80	410.00	1558.00	0.00	1558.00	Correspondence with various customers re: status of account payments, set-off, timing, etc.; correspondence with collection agent re: follow up on certain customer balances, invoices, etc.; notices to Unions re: final Court approved distribution; correspondence with Union rep re: filing notices; notice to the Bank re: distribution; correspondence with April re: customer contacts, disputed invoices; correspondence with customers re: outstanding accounts, provide invoice copies, etc.; correspondence with supplier re: termination of services; analysis on AR accounts re: outstanding balance, set-off amounts, collections, etc.
Angelo Consoli	12/07/2018	4.50	410.00	1845.00	0.00	1845.00	Discussions re: review of AR balances, status of customer follow-up, estimated security position, outstanding supplier payments, Fortis Lien, NARL, etc.; correspondence with Insurance broker re: CGL long-tail, etc.; follow up with various customers and suppliers re: outstanding accounts, reconciliation of outstanding balances, etc.; review and updates to Draft Report; review and correspondence re: claim by Madsen re: leased equipment; correspondence with April re: deposits, updated AR reports, customer invoices for collection agent, etc.; correspondence with Union rep re: query on remittance.

PTLCourtApptREC - 18-ReceiverShip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Angelo Consoli	12/10/2018	3.40	410.00	1394.00	0.00	1394.00	Review Workplace NL statements and prepare cheque requisitions; correspondence and provide supporting listing requested by PTL Employee Benefits provider; Union correspondence re: submission of Final Distribution; discussions and review re salary WEPPA analysis; correspondence with customers re: outstanding invoices; correspondence with supplier re: account reconciliation; review and edits to draft report; discussions re: NARL account, Fortis, etc.; correspondence with rep re: Equipment Lessor, prepare and provide Notice to file Proof of Claim (Security).
Angelo Consoli	12/11/2018	2.60	410.00	1066.00	0.00	1066.00	Correspondence re: NARL, Ailon and Battlefield collections; review and updates to Court Report; review notice from Labour Relations Board; correspondence from Union Rep.
Angelo Consoli	12/12/2018	3.50	410.00	1435.00	0.00	1435.00	Review documentation supplied by supplier and reconciliation of account; review and edits to Court Report; discussions re: status of Fortis Uen, NARL account, correspondence with Carol re: status of outstanding matters, submission of T4's, Steelworkers request re: remittances, etc.
Angelo Consoli	12/13/2018	4.80	410.00	1968.00	0.00	1968.00	Correspondence with various customers re: status of outstanding account and payment terms; review bank deposit transactions and updated AR listing; prepare R&D and Estimated Net Realizations; review correspondence re: Labour Relations Board application; prepare draft e-mail update to the Bank; prepare and submit HST returns for PTL, CSL and 926 and correspondence with CRA rep re: same and status of HST refund; correspondence with former employee re: query on his Union remittances; review supplier statement of account, reconcile vs. Receiver payments and correspondence with supplier re: same; discussions re: WEPPA filing and related Union POC forms.
Angelo Consoli	12/17/2018	3.50	410.00	1435.00	0.00	1435.00	Finalize R&D and estimated Net Realizations; Finalize update to the Bank re: various estate matters; correspondence from/to various Unions re: pre receivership distributions and/or post receivership remittances; correspondence with supplier re: account reconciliation, outstanding cheques, etc.; update re: receipts and account transfer request.
Angelo Consoli	12/18/2018	2.80	410.00	1148.00	0.00	1148.00	Correspondence with Collection agent re: various customer claims, review info provided by customers, review AR listing and responses to collection agent; letter to collection agent re: authorization requested by customers; correspondence re: HST refund; update and file November HST filing; correspondence to/from Unions re: WEPPA, benefit claims, remittance filings; correspondence with liquidators re: removal/sale of O'Callaghan office trailers; follow up correspondence with customers re: status of account payment.
Angelo Consoli	12/19/2018	3.50	410.00	1435.00	0.00	1435.00	Various calls and e-mail correspondence with Steelworkers re: reconciliation of account, remittances, Distribution, etc.; follow up with IBEW, Carpenters, and Labourers re: outstanding cheques, final remittance; follow up with customers re: status of account payment; correspondence with April and collection agent re: customer claims, invoices, etc., review documentation and forward to collection agent to pursue; correspondence with creditor re: outstanding pre-receivership account; Review and Updates to Court Report.
Angelo Consoli	12/20/2018	1.20	410.00	492.00	0.00	492.00	Correspondence to/from various suppliers re: reconciliation of accounts and outstanding cheques; correspondence with April re: outstanding supplier invoices submitted, supporting documentation; correspondence with various Unions re: remittance submissions and POC forms; correspondence with collection agent.

PTLCourtApptREC - 18-ReceiverStip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Angelo Consoli	12/21/2018	2.20	410.00	902.00	0.00	902.00	Correspondence with supplier re: account; correspondence with various Unions re: POC forms for WEPPA reporting; correspondence with benefits coordinator re: employee enquiry and reconciliation of payments; correspondence with customer re: confirmation of account payment; correspondence with insurance broker re: reconciliation of final payment/coverage; review and comments on update to the Bank.
Angelo Consoli	12/24/2018	2.50	410.00	1025.00	0.00	1025.00	Review and approval of supplier invoices; discussion re: status of outstanding matters, review and updates to Court Report; various correspondence with benefits provider re: reconciliation of benefit period and remittances.
Angelo Consoli	01/07/2019	6.5	410.00	2665.00	0.00	2665.00	Update R&D; review CRA notice of assessment; review and correspondence with April re: supplier invoices; correspondence to Gulleavan re: status of outstanding P.O.; correspondence re: NARL sales and summary of same; correspondence re: review and release of security interest in assets sold; review and update to Draft Third Report; review and update re: customer deposits; review correspondence re: customer claims of set-off/payment and correspondence with collection agent re: same; review updated AR listing; correspondence re: customer request for account confirmation; follow up with customers re: status of payment; correspondence re: T4 filings and submission to CRA.
Angelo Consoli	01/08/2019	3.4	410.00	1394.00	0.00	1394.00	Review and approval of supplier invoices; correspondence with Town of Come By Chance re: outstanding AR and claimed set-off, review statements provided and correspondence with April re: same; follow up with April re: customer/supplier claims, etc.; correspondence re: Union applications re: Locke's; correspondence with Carol re: T4 Submission, Come by Chance property, WEPPA.
Angelo Consoli	01/08/2019	0.9	410.00	369.00	0.00	369.00	Call to discuss outstanding matters, AR, supplier payments, NARL, etc.; correspondence with April re: customer invoices; follow up re: outstanding supplier payments; correspondence with liquidator re: status of trailer auction/sale.
Angelo Consoli	01/10/2019	4.2	410.00	1722.00	0.00	1722.00	Review bank reconciliation, list of outstanding cheques; Correspondence and follow up with various Unions re: status of claims/POC, remittances, outstanding cheques, etc.; review POC submitted; AR follow up; review invoices and AP account reconciliation and correspondence with supplier and Carol re: same; review and approval of supplier invoices and process request for payment of same; correspondence with NARL re: outstanding account.
Angelo Consoli	01/14/2019	1.2	410.00	492.00	0.00	492.00	1/11 - Correspondence with April; correspondence with Phil re: file update, Union Claims, WEPPA claims and filings; AR collection efforts, etc.; correspondence with Unions re: POC submission, follow up on outstanding cheques; follow up with the Town of CBC re: properly; update to Counsel re: same and request search.
Angelo Consoli	01/14/2019	3.8	410.00	1558.00	0.00	1558.00	Review and updates to draft update to the Bank; correspondence to customer re: outstanding AR; correspondence to Locke's re: support for outstanding invoices; correspondence with supplier re: status of outstanding information requests to reconcile account; correspondence with collection agent re: various customer accounts, disputes, collection, customer proposal, etc.; correspondence with IBEW re: POC; review and approval of supplier invoices; discussions re: WEPPA filings; review of Locke's invoices and request for supporting documentation.

PTLCourtApptREC - 18-Recelvership

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Angelo Consoli	01/15/2019	1.8	410.00	738.00	0.00	738.00	Correspondence with Union re: distribution payment; correspondence with customer and collection agent re: payment proposal; correspondence with supplier re: outstanding support requested for Invoices; correspondence to Unions re: follow up on POC submissions; correspondence with April re: Invoice supporting documentation.
Angelo Consoli	01/16/2019	2.4	410.00	984.00	0.00	984.00	Correspondence with April and various customers re: AR; discussions and review of salary WEPPA claim filings, RRSPs, employee termination claims; correspondence with collection agent re: customer settlement offer; prepare summary and compile balance of outstanding AR Invoices and forward to collection agent.
Angelo Consoli	01/17/2019	0.4	410.00	164.00	0.00	164.00	Review correspondence re: TUV; notice re: customer deposit.
Angelo Consoli	01/18/2019	2	410.00	820.00	0.00	820.00	Conference call to discuss HST filings, Fortis court proceedings, Locke's Invoices, customer receivables, etc.; review and proposed revisions to TUV memo and forward with comments for review; correspondence with Locke's re: review of Invoices and documentation in support of same; review and approval of supplier payment; correspondence with collection agent re: customer account.
Angelo Consoli	01/21/2019	2.2	410.00	902.00	0.00	902.00	Review WEPPA notices and related schedules for salary employees; call to discuss outstanding matters, Fortis Lien, customer/supplier payments, NARL, customer Invoices, etc.; correspondence with former employee re: delivery of Guillevin product; correspondence with auctioneer re: outcome of auction sale, consideration of next steps.
Angelo Consoli	01/22/2019	2.6	410.00	1066.00	0.00	1066.00	Correspondence with Union re: calculation, claim amounts and related allocation, statement of account; correspondence with Salary and unionized employees re: WEPPA claims, processing, etc.; discussions re: employee vacation pay claim, next steps re: asset sale, AR collection efforts, etc.; correspondence with April re: customer deposit and related supplier payment.
Angelo Consoli	01/23/2019	0.2	410.00	82.00	0.00	82.00	Follow up with supplier re: status of outstanding Invoices; call to CRA re: notification on outstanding pre-receivership HST returns.
Angelo Consoli	01/24/2019	2.8	410.00	1148.00	0.00	1148.00	Correspondence with supplier re: outstanding final Invoice; review and approval of Invoices/cheques; review Service Canada request, correspondence with receiver general re: HST queries; correspondence with various employees re: WEPPA; review and discussions re: revisions to salary WEPPA claims and POC forms; review and revisions to Bank update; follow up with Carol re: support for customer Invoices, employee information request.
Angelo Consoli	01/25/2019	0.4	410.00	164.00	0.00	164.00	Correspondence with PClarke re: update to the Bank, outstanding supplier Invoices; correspondence to Unions re: outstanding POC's.
Angelo Consoli	01/28/2019	4.8	410.00	1968.00	0.00	1968.00	Correspondence with various customers re: status of account payment, follow up on Lien; review and updates to R&D, AR tracking and summary sheet, estimated net realization, etc.; summary of funds transfer; correspondence with various suppliers re: final account reconciliations; Call with Service Canada re: CSL Employee information request and follow up with Carol re: review of information; correspondence with Unions re: status of POC; discussion re: T4 distribution; correspondence with collection agent re: status update; call with CRA re: requests on outstanding pre-receivership HST filings, status of Receiver HST returns, timing on request for source deduction review, etc..

PTL CourtApp1REC - 16-Recelvsnshp

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Angelo Consoi	01/23/2019	2.5	410.00	1025.00	0.00	1025.00	Correspondence with various Union reps re: completion/submission of POC's, outstanding cheques, etc.; discuss and prepare update to the Bank re: R&D, AR and estimated net realization; calculation and on-line HST submissions for PTL / CSL / 926; correspondence with collection agent re: collection status update; correspondence with customer re: confirmation of payment.
Angelo Consoi	01/30/2019	1.2	410.00	492.00	0.00	492.00	Review notice from AON re: PTL insurance policy and follow up with AON re: same; review supplier invoices and approval of same; correspondence with Union re: outstanding cheques, POC; review and correspondence re: TIM Lien Discharge; correspondence with PTL staff re: T4's.
Angelo Consoi	01/31/2019	0.9	410.00	369.00	0.00	369.00	Correspondence with Insurance Broker re: CSL cancellation refund; correspondence with various salary and hourly employees re: WEPPA, T4's; correspondence with Locke's staff re: review of final invoices, equipment, etc.; review and discuss Union POC.
Carla Casco	11/16/2018	1.50	120.00	180.00	0.00	180.00	Set up Payables & print cheques, Union dues & other banking task.
Carla Casco	11/26/2018	0.30	120.00	36.00	0.00	36.00	Prepared Cheq Requisition for October's HSI payment PTL & CSL and payment.
Carla Casco	11/30/2018	0.50	120.00	60.00	0.00	60.00	Set up payable & print cheque.
Carla Casco	11/30/2018	0.20	120.00	24.00	0.00	24.00	Prepared deposit slip Nov 30/18
Carla Casco	12/05/2018	2.50	120.00	300.00	0.00	300.00	Set up payable, print cheques, prepared cheque request & set up Union fees in Ascend.
Carla Casco	12/05/2018	1.50	120.00	180.00	0.00	180.00	Print cheques & set up payables & other banking task.
Carla Casco	12/11/2018	1.00	120.00	120.00	0.00	120.00	Set up payables, print cheques, search for invoices.
Carla Casco	12/12/2018	2.00	120.00	240.00	0.00	240.00	Search for invoices and cheque payments, NARL account review.
Carla Casco	12/13/2018	2.00	120.00	240.00	0.00	240.00	Search for NARL invoices, Prepared spread sheet & set up payable.
Carla Casco	12/14/2018	0.20	120.00	24.00	0.00	24.00	Stop payment on a cheque, re-issue cheque IBEW local 162D.
Carla Casco	12/19/2018	0.60	120.00	60.00	0.00	60.00	Receipt cheques & prepared deposit slip & search for doc in regard payments.
Carla Casco	12/20/2018	2.00	120.00	240.00	0.00	240.00	Search for misc. documents, void cheque, re-issue cheques, prepare list of payment & other banking task.
Carla Casco	01/02/2019	0.3	120.00	36.00	0.00	36.00	Set up payable & print cheques.
Carla Casco	01/04/2019	0.3	120.00	36.00	0.00	36.00	Search for cheques that were already cashed e-mail to creditor.
Carla Casco	01/07/2019	0.3	120.00	36.00	0.00	36.00	Prepared cheq requisition, set up payable & print cheques.
Carla Casco	01/08/2019	0.3	120.00	36.00	0.00	36.00	Set up payable & print cheques.
Carla Casco	01/10/2019	0.8	120.00	96.00	0.00	96.00	Void few cheques cab on line & other banking task.
Carla Casco	01/11/2019	0.2	120.00	24.00	0.00	24.00	Set up payable & print cheques.
Carla Casco	01/14/2019	0.3	120.00	36.00	0.00	36.00	Set up payable & print cheques.
Carla Casco	01/24/2019	0.2	120.00	24.00	0.00	24.00	Set up payable & print cheque.
Carla Casco	01/29/2019	0.6	120.00	72.00	0.00	72.00	Void cheque, re-issue cheques, stop payment at CIBC, set up payable for supplier invoice.
Carla Casco	01/30/2019	0.5	120.00	60.00	0.00	60.00	Set up payable & print cheques, prepared deposit.
Chris Mazur	12/05/2018	0.30	510.00	153.00	0.00	153.00	Review Insurance issue.
Judith Hill	12/18/2018	0.10	175.00	17.50	0.00	17.50	Deposit and email to Aconsoi.
Judith Hill	12/20/2018	0.20	175.00	35.00	0.00	35.00	Call from Boliar's Union questioning payment received. Email to Angelo to confirm payment reason.

PTLCourtApptREC - 18-ReceiverShip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Judith Hill	01/16/2019	0.1	175.00	17.50	0.00	17.50	Deposit re GWL refund PTL Services
Kent Davis	11/21/2018	1.25	140.00	175.00	0.00	175.00	Preparing information re: memorandum on possible transfer at undervalue.
Kent Davis	11/22/2018	1.00	140.00	140.00	0.00	140.00	Work on possible transfer at undervalue.
Kent Davis	11/23/2018	2.00	140.00	280.00	0.00	280.00	Work on possible transfer at undervalue.
Kent Davis	12/20/2018	1.75	140.00	245.00	0.00	245.00	Moving boxes at Kenmount Road in preparation for offsite move.
Nicole Ormond	08/22/2018	0.20	215.00	43.00	0.00	43.00	Cheques.
Nicole Ormond	08/23/2018	1.50	215.00	322.50	0.00	322.50	Cheques and deposits.
Nicole Ormond	08/27/2018	0.30	215.00	64.50	0.00	64.50	Cheques.
Nicole Ormond	07/12/2018	2.70	215.00	580.50	0.00	580.50	Cheques.
Nicole Ormond	07/10/2018	0.50	215.00	107.50	0.00	107.50	Banking.
Nicole Ormond	07/11/2018	0.50	215.00	107.50	0.00	107.50	Cheques.
Nicole Ormond	07/12/2018	0.70	215.00	150.50	0.00	150.50	Cheques.
Paul Ilnatuk	11/30/2018	0.10	325.00	32.50	0.00	32.50	Bank Rec.
Phil Clarke	11/16/2018	2.50	425.00	1062.50	0.00	1062.50	Follow up on Alerion AR; call to arrange filing of lien on Alerion project; October union remittances / file filings; review email communication to unions on interim distribution detail.
Phil Clarke	11/19/2018	1.00	425.00	425.00	0.00	425.00	Arrangement to file lien related to Alerion AR.
Phil Clarke	11/20/2018	1.00	425.00	425.00	0.00	425.00	Call with Consoil on HST accounting issues with CRA and October/November 2018 filings; Alerion Lien; review labour relations materials served on receiver and correspondence to legal counsel on same.
Phil Clarke	11/21/2018	1.00	425.00	425.00	0.00	425.00	Review final HAPSET and RRSP contributions; review of labour relations board application and email to legal counsel on same.
Phil Clarke	11/22/2018	1.00	425.00	425.00	0.00	425.00	Update to CIBC on revised application; brief discussion on service with C&P on same; communication on labour standards board application; mechanic lien - Alerion communications; call with C&P on labour relations matter and directions on same.
Phil Clarke	11/23/2018	1.00	425.00	425.00	0.00	425.00	Various correspondence on final statutory filings.
Phil Clarke	11/27/2018	0.50	425.00	212.50	0.00	212.50	Review communications with broker on sourcing long term liability insurance; various email communications.
Phil Clarke	11/28/2018	0.30	425.00	127.50	0.00	127.50	Review operational invoices; email to C&P on alternative service to VTB holders.
Phil Clarke	11/29/2018	0.50	425.00	212.50	0.00	212.50	Call with A Consoil to review action items to complete file.
Phil Clarke	11/30/2018	0.20	425.00	85.00	0.00	85.00	Direction to C&P on Labour Relations Board matter.
Phil Clarke	12/04/2018	2.00	425.00	850.00	0.00	850.00	Prep for and attendance at PTL Interim Distribution hearing; update to CIBC on same.
Phil Clarke	12/04/2018	0.50	425.00	212.50	0.00	212.50	Various correspondence on insurance.
Phil Clarke	12/05/2018	0.50	425.00	212.50	0.00	212.50	Labour Relations Board Response; insurance discussions.
Phil Clarke	12/06/2018	2.00	425.00	850.00	0.00	850.00	Review Labour Relations hearing materials and have reply sworn; review distributions from court approved
Phil Clarke	12/07/2018	0.70	425.00	297.50	0.00	297.50	Labour Relations Board reply; third party claims.
Phil Clarke	12/07/2018	0.20	425.00	85.00	0.00	85.00	AR follow up.
Phil Clarke	12/10/2018	0.30	425.00	127.50	0.00	127.50	Collection of AR communications.
Phil Clarke	12/12/2018	0.20	425.00	85.00	0.00	85.00	Follow up on final statutory filings.
Phil Clarke	12/14/2018	0.50	425.00	212.50	0.00	212.50	Review update reporting to CIBC; November HST.
Phil Clarke	12/19/2018	0.80	425.00	340.00	0.00	340.00	Directions to file SOA on PTL liens; provide contacts on the same.

PTLCourtApptREC - 18-ReceiverShip

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Phil Clarke	12/20/2018	0.10	425.00	42.50	0.00	42.50	IMTT AR collection.
Phil Clarke	12/21/2018	0.20	425.00	85.00	0.00	85.00	Review statement of claim on liens.
Phil Clarke	12/29/2018	1.00	425.00	425.00	0.00	425.00	Information to legal counsel on Fortis lien claim and review consent application and comment on same.
Phil Clarke	12/31/2018	1.00	425.00	425.00	0.00	425.00	Review NARL contract regarding volume discount; correspondence on same.
Phil Clarke	01/02/2019	0.2	425.00	85.00	0.00	85.00	CRA reassessment review.
Phil Clarke	01/02/2019	0.2	425.00	85.00	0.00	85.00	Review of legal invoices on lien actions.
Phil Clarke	01/03/2019	0.2	425.00	85.00	0.00	85.00	Discussion with legal counsel on status of Fortis Lien.
Phil Clarke	01/03/2019	0.5	426.00	212.50	0.00	212.50	Correspondence with Lockes on follow up items; review outstanding items on NARL AR.
Phil Clarke	01/04/2019	0.2	425.00	85.00	0.00	85.00	Queries on releasing interest in assets.
Phil Clarke	01/09/2019	0.5	425.00	212.50	0.00	212.50	Status update and review action items with Angelo Consoli.
Phil Clarke	01/23/2019	0.5	425.00	212.50	0.00	212.50	Correspondence with Nalcor on AR (Holdback) - review requirements and payment plan.
Phil Clarke	01/23/2019	0.5	425.00	212.50	0.00	212.50	C&P Discussion on the legal test for pursuing a transfer under value.
Stephanie Burrows	11/22/2018	3.50	325.00	1137.50	0.00	1137.50	WEPPA
Stephanie Burrows	11/23/2018	1.50	325.00	487.50	0.00	487.50	WEPPA
Stephanie Burrows	12/05/2018	0.30	325.00	97.50	0.00	97.50	Telephone call with Angelo to discuss WEPP for salary employees.
Stephanie Burrows	12/07/2018	1.50	325.00	487.50	0.00	487.50	WEPPA - salary employees and research on term and severance and eligibility.
Stephanie Burrows	12/10/2018	0.50	325.00	162.50	0.00	162.50	WEPPA
Stephanie Burrows	12/13/2018	1.20	325.00	390.00	0.00	390.00	WEPPA
Stephanie Burrows	12/21/2018	0.30	325.00	97.50	0.00	97.50	Letter WEPPA. Teamsters POC.
Stephanie Burrows	01/11/2019	0.9	325.00	292.50	0.00	292.50	Record proof of claim received for Boilemaker and Teamster Union employees. Drafted WEPPA letter to employees.
Stephanie Burrows	01/14/2019	1.5	325.00	487.50	0.00	487.50	WEPPA
Stephanie Burrows	01/15/2019	0.5	325.00	162.50	0.00	162.50	WEPPA
Stephanie Burrows	01/16/2019	0.3	325.00	97.50	0.00	97.50	WEPPA
Stephanie Burrows	01/17/2019	2	325.00	650.00	0.00	650.00	WEPPA
Stephanie Burrows	01/18/2019	0.2	325.00	65.00	0.00	65.00	WEPPA
Stephanie Burrows	01/22/2019	1	325.00	325.00	0.00	325.00	Salary employee WEPPA.
Stephanie Burrows	01/24/2019	0.5	325.00	162.50	0.00	162.50	Salary WEPPA.
Stephanie Burrows	01/29/2019	0.6	325.00	195.00	0.00	195.00	Attend to WEPPA. Approve HST remittances. Call with Chris Peach regarding his WEPPA. Entered Chris Peach's POC. Prepare T4s to be printed.
Stephanie Burrows	01/30/2019	1.8	325.00	585.00	0.00	585.00	Attend to employee T4s
Stephanie Burrows	01/31/2019	1.1	325.00	357.50	0.00	357.50	Union Proof of Claims for WEPPA.
Susan Rickards	11/19/2018	0.20	125.00	25.00	0.00	25.00	Chq & Letters.
Susan Rickards	11/20/2018	2.00	125.00	250.00	0.00	250.00	Chqs & letters.
Susan Rickards	11/21/2018	0.20	125.00	25.00	0.00	25.00	Chq, letter & Courier.
Susan Rickards	12/04/2018	2.50	125.00	312.50	0.00	312.50	Letters to unions & vendors.
Susan Rickards	12/06/2018	3.00	125.00	375.00	0.00	375.00	Letter - chqs.

PTL Court Appt REC - 16- Receivership

Worker	Transaction Date	Hours To Bill	Contract Billing Rate	WIP Amount	Adjustment Amount	Calculated Amount to bill	Timekeeper Comment
Susan Rickards	12/10/2018	1.00	125.00	125.00	0.00	125.00	Letters.
Susan Rickards	12/11/2018	1.00	125.00	125.00	0.00	125.00	Letters & Cheques
Susan Rickards	12/13/2018	0.50	125.00	62.50	0.00	62.50	Chqs & letters.
Susan Rickards	12/19/2018	0.20	125.00	25.00	0.00	25.00	Chq and letter.
Susan Rickards	01/07/2019	0.3	125.00	37.50	0.00	37.50	Cheques to vendors.
Susan Rickards	01/09/2019	0.2	125.00	25.00	0.00	25.00	Cheques to vendors.
Susan Rickards	01/11/2019	0.2	125.00	25.00	0.00	25.00	Cheques to vendors.
Susan Rickards	01/22/2019	0.2	125.00	25.00	0.00	25.00	Chq to vendor.
Susan Rickards	01/24/2019	0.2	125.00	25.00	0.00	25.00	Cheque to vendor.
Susan Rickards	01/30/2019	0.3	125.00	37.50	0.00	37.50	Cheques to vendors - Unions.
		202.5		65,834.00	0.00	65,834.00	
Less Courtesy Discount						-5,000.00	
						64,834.00	



BDO Canada Limited
 255 Lacewood Dr
 Suite 201
 Halifax, NS B3M 4G2
 Canada

March 31, 2019

PTL Group of Companies
 c/o BDO Canada Limited
 255 Lacewood Drive, Suite 201
 Halifax, NS B3M 4G2

Invoice CINV0061921
 Electronic Banking Account No. 287653257413

For Professional services with respect to the following:

The Receivership of PTL Group of Companies	\$ 17,893.42
Time Charges to March 31, 2019	
Inclusive of Disbursements as Detailed on Attached WIP Report	
Time Subtotal	<u>\$ 17,893.42</u>
Subtotal	<u>\$ 17,893.42</u>
GST/HST	<u>\$ 2,684.01</u>
Total	<u><u>\$ 20,577.43</u></u>

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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**PTL Court Appointed Receivership
WIP to March 31, 2019**

Worker	Transaction Date	WIP Hours	Standard Rate	Total	Comments
Adam Cardwell	20-Feb-19	0.20	175.00	35.00	Exchange emails with LIT. Have employee cheque printed, signed, scanned to LIT and given to staff
Angelo Consoli	1-Feb-19	0.40	410.00	164.00	Union correspondence re: POC; review received CRA notices; compile e-mail summary to Carol re: outstanding info requests;
Angelo Consoli	5-Feb-19	1.50	410.00	615.00	Conference call with the Bank and Counsel re: TUV background / considerations; correspondence re: CRA notices; correspondence to Carol re: summary of outstanding items for follow up;
Angelo Consoli	6-Feb-19	2.20	410.00	902.00	Correspondence with Carol re: CRA request on 926 HST filings, supporting doc's, employee ROE, Services Canada request, customer invoices, Bull Arm, Source deductions notices from CRA; accumulate supporting doc's and e-mail correspondence with Bull Arm re: outstanding AR; discussions re: employee claims, TUV, etc.; correspondence with Union re: status of POC submission;
Angelo Consoli	7-Feb-19	1.20	410.00	492.00	Telephone and e-mail correspondence with Operating Engineering Union re: POC form, WEPPA filing, etc., discussions with staff and review POC; correspondence with former pal staff re: filed claim; correspondence re: creditor outstanding balance/claim; correspondence with Labourer's re: remittances; review and approval of stop payments;
Angelo Consoli	8-Feb-19	1.50	410.00	615.00	Review Union POC and correspondence with Union re: POC submission; correspondence with Counsel re: TIW lien discharge and correspondence with customer re: same; review and approval of cheques; review salary POC/WEPPA claims and filed submissions; correspondence with unsecured creditor re: arrears; correspondence with Union member re: union submissions and outstanding balance of claim;
Angelo Consoli	11-Feb-19	3.00	410.00	1,230.00	Review documentation in support of supplier invoice, discuss with Phil and update to supplier re: credit request/payment; correspondence with Union re: outstanding cheques; review and response to creditor; review and respond to Union queries; review Workplace NL notices;
Angelo Consoli	12-Feb-19	0.30	410.00	123.00	Correspondence with Locke's; correspondence with correspondence re: outstanding account; correspondence from Union;
Angelo Consoli	13-Feb-19	0.40	410.00	164.00	Review and approval of cheques; correspondence with creditor re: outstanding statement of account and unsecured claim; review notice from Workplace NL;
Angelo Consoli	14-Feb-19	0.70	410.00	287.00	Follow up with customers re: status of payment; review and approval of cheques; correspondence with Locke's; correspondence re: HST filings requested by CRA;
Angelo Consoli	19-Feb-19	1.20	410.00	492.00	Correspondence re: employee claims, WEPPA; follow up with Union re: outstanding POC / cheques; update R&D; correspondence re: CRA HST requests; review and responses to creditor enquiries

**PTL Court Appointed Receivership
WIP to March 31, 2019**

Worker	Transaction Date	WIP Hours	Standard Rate	Total	Comments
Angelo Consoli	20-Feb-19	1.50	410.00	615.00	Correspondence with Nalcor re: release of Claim re: final Holdback payment, review and execute same; correspondence with collection agent re: status update on files and review same; correspondence re: employee claims, WEPPA filings, POC submissions;
Angelo Consoli	21-Feb-19	0.40	410.00	164.00	Review supplier statement of account and follow up with supplier re: same; file up on status of Union filings/claims;
Angelo Consoli	22-Feb-19	0.10	410.00	41.00	Customer correspondence re: account payment;
Angelo Consoli	25-Feb-19	0.70	410.00	287.00	Correspondence re: customer account payment; correspondence with collection agent and customer re: outstanding invoice in support of AR balance and forward same; correspondence re: HST filing for 926 and PTL; correspondence re: file status;
Angelo Consoli	26-Feb-19	0.80	410.00	328.00	HST filings; follow up on customer deposit and invoicing; discussion re: file status and follow up with counsel; review CRA notices re: source deduction remittances;
Angelo Consoli	27-Feb-19	0.30	410.00	123.00	Correspondence with supplier re: account reconciliation, review document provided and response with documents supporting payments; correspondence with creditor;
Angelo Consoli	28-Feb-19	0.40	410.00	164.00	Correspondence with April re: deposits (CNH, Valard, IMTT); government/union notices; follow up with 2 unions re: status of POC/WEPPA; correspondence with Carol re: HST filings;
Angelo Consoli	1-Mar-19	0.7	410.00	287.00	Correspondence with April re: deposits; review and approval of supplier invoice; review government and Union notices;
Angelo Consoli	4-Mar-19	0.7	410.00	287.00	Correspondence with Union re: POC submission; review Union notices re: arrears claimed; correspondence re: PTL/CSL employee T4 requests; review creditor notice/statement and follow up re: same;
Angelo Consoli	6-Mar-19	0.8	410.00	328.00	Various correspondence re: Union follow up on POC, outstanding cheques, creditor enquiries, employee requests re T4 invoice, supplier outstanding invoice, etc.
Angelo Consoli	11-Mar-19	0.7	410.00	287.00	Correspondence re: Workplace NL account/rebate application; correspondence re: HST filings for CRA, employee queries, etc.;
Angelo Consoli	12-Mar-19	0.4	410.00	164.00	Correspondence with counsel re: Town of Come by Chance reported property, review records and response; review correspondence from Collection agent re: customer deposit and tracking for R&D and HST tracking purposes;
Angelo Consoli	22-Mar-19	0.5	410.00	205.00	Review and updates to R&D;
Angelo Consoli	25-Mar-19	2.8	410.00	1,148.00	Update and prepare HST filings; call to discuss status of file, CRA notices, AR collections, etc.; review CRA notices and follow up on reconciliations; correspondence with various customers re: status of payment; correspondence with collection agent re: status of account collections; review and approval of cheques; correspondence with various unions re: queries on employee claims, WEPPA, etc.; correspondence to Carol re: union/employee matter follow up
Angelo Consoli	26-Mar-19	0.8	410.00	328.00	Follow up with supplier re: outstanding invoices, review and process; follow up with customer re: timing of payment; follow up on CRA correspondence;
Angelo Consoli	27-Mar-19	0.4	410.00	164.00	Correspondence re: supplier statements, CRA notices

PTL Court Appointed Receivership
WIP to March 31, 2019

Worker	Transaction Date	WIP Hours	Standard Rate	Total	Comments
Angelo Consoli	28-Mar-19	0.1	410.00	41.00	Correspondence with Union re: reporting;
Angelo Consoli	29-Mar-19	0.8	410.00	328.00	Review and reconciliation of supplier invoices / statement of account and response;
Carla Casco	7-Feb-19	0.60	120.00	72.00	Void two cheques, re-issue cheques prepared deposit slip & other banking task.
Carla Casco	14-Feb-19	0.20	120.00	24.00	Print cheques
Carla Casco	19-Feb-19	0.10	120.00	12.00	Set up payable
Carla Casco	26-Feb-19	0.20	120.00	24.00	Receipt payment, & prepared deposit slip Feb 26/19
Carla Casco	1-Mar-19	0.2	120.00	24.00	Receipt a eft, set up payable & print cheque
Carla Casco	5-Mar-19	0.7	120.00	84.00	Reconcile bank statement PTL & CSL, void cheques & re-issue cheques, set up payable & print cheque
Carla Casco	7-Mar-19	0.2	120.00	24.00	Set up payable & print cheque
Carla Casco	12-Mar-19	0.1	120.00	12.00	Reconcile February's bank statement & print report
Carla Casco	15-Mar-19	0.2	120.00	24.00	Receipt cheque to CSL account prepared deposit slip March 15/19
Carla Casco	25-Mar-19	0.3	120.00	36.00	Search for cheques & deposit
Carla Casco	25-Mar-19	0.3	120.00	36.00	Set up payables & print cheques, prepared cheq requisitions
Carla Casco	26-Mar-19	0.2	120.00	24.00	Prepared cheq requisition, set up payable & print cheque
Carla Casco	29-Mar-19	1	120.00	120.00	Search for payments, and cashed cheques. e-mail respond to KPM LLP. as per instructions.
Chris Mazur	1-Mar-19	0.1	425.00	42.50	Review - Sign Cheque
Judith Hill	13-Feb-19	0.30	175.00	52.50	Discussion with A Consoli and email to P Clarke regarding A/R, payments and invoicing.
Judith Hill	26-Feb-19	1.00	175.00	175.00	Invoice preparation
Judith Hill	13-Mar-19	0.1	175.00	17.50	p/c/w R DeMerchant, CRA, looking for update. Forwarded to P Clarke
Judith Hill	14-Mar-19	0.1	175.00	17.50	Call from wife of former employee re WEPP. Forwarded to S Burrows and A Consoli
Phil Clarke	5-Feb-19	2.20	425.00	935.00	Prep for and attendance at conference call with CIBC and counsel, Receiver and counsel regarding possible transfer at undervalue as between PTL and Talon; review CRA Discrepancy Report on payroll accounts
Phil Clarke	6-Feb-19	1.50	425.00	637.50	Talon TUV cost estimate communication to CIBC; discussion with C&P on same; call and email to Nalcor on collection of holdback
Phil Clarke	7-Feb-19	0.80	425.00	340.00	Missing ROE's; correspondence with Nalcor on holdback payment; correspondence on lifting TIW lien; email correspondence on possible Talon TUV with Wickwire Holm
Phil Clarke	9-Feb-19	0.30	425.00	127.50	1/8 correspondence with legal counsel on labour board matters
Phil Clarke	9-Feb-19	0.50	425.00	212.50	1/9 - Review estate action items with A Consoli
Phil Clarke	9-Feb-19	0.30	425.00	127.50	1/9 - various correspondence on lien filing - withdrawal
Phil Clarke	20-Feb-19	0.50	425.00	212.50	Call with A Consoli on WEPPA questions; HST; Nalcor holdback collection
Phil Clarke	27-Feb-19	0.50	425.00	212.50	Discussion with legal counsel on possible transfer at undervalue and filing timelines; statutory filings
Phil Clarke	6-Mar-19	0.5	425.00	212.50	Follow up with C&P on action items to close estate
Phil Clarke	7-Mar-19	0.2	425.00	85.00	Correspondence on release of liens
Phil Clarke	11-Mar-19	0.2	425.00	85.00	Update from C&P on lien claims
Phil Clarke	14-Mar-19	0.3	425.00	127.50	Various creditor calls on status of estate; call to CRA to provide status update on estate
Phil Clarke	18-Mar-19	0.5	425.00	212.50	Call from CRA and discussion on status of deemed trust claim and outstanding payments/issues. CRA to arrange trust exam for office in NL
Phil Clarke	20-Mar-19	0.5	425.00	212.50	Update call with CRA on status of claim in estate

PTL Court Appointed Receivership
WIP to March 31, 2019

Worker	Transaction Date	WIP Hours	Standard Rate	Total	Comments
Phil Clarke	26-Mar-19	1	425.00	425.00	AR collection and follow up on Fortis lien litigation; follow up on CRA reporting
Stephanie Burrowes	1-Feb-19	0.10	325.00	32.50	Review Union WEPP and email update to Angelo.
Stephanie Burrowes	5-Feb-19	0.60	325.00	195.00	POC for Labourers and Ironworkers Unions. Entered Melissa Barrett POC received for WEPPA.
Stephanie Burrowes	6-Feb-19	0.20	325.00	65.00	WEPPA
Stephanie Burrowes	7-Feb-19	0.60	325.00	195.00	WEPPA
Stephanie Burrowes	8-Feb-19	1.00	325.00	325.00	WEPPA - reviewed entries to Service Canada for operating engineers and responded to Angelo. Uploaded April Ryan's POC and Marc Woolfrey to Service Canada and emailed them. Review WEPPA schedules with Angelo. Enter more employees into Service Canada due to the change in the amounts for WEPPA.
Stephanie Burrowes	11-Feb-19	0.10	325.00	32.50	Enter Paul Verge POC for WEPPA.
Stephanie Burrowes	13-Feb-19	0.20	325.00	65.00	Reviewed employee weppa for Elroy Mitchell and tried to return call, but number provided did not work.
Stephanie Burrowes	15-Feb-19	0.20	325.00	65.00	Telephone conversation with Shawn Jackson regarding WEPPA. Reviewed and entered his WEPPA. Faxes package to him (part of the Teamsters union)
Stephanie Burrowes	19-Feb-19	0.30	325.00	97.50	Looked into WEPPA for Elroy Mitchell and returned call, left message. Enter Carol WEPPA.
Stephanie Burrowes	20-Feb-19	0.20	325.00	65.00	WEPPA discussion with Angelo regarding submitting POCs.
Stephanie Burrowes	26-Feb-19	0.10	325.00	32.50	Approve GST/HST return payment.
Stephanie Burrowes	27-Feb-19	0.10	325.00	32.50	Entered Kirk's proof of claim to Service Canada.
Stephanie Burrowes	1-Mar-19	0.1	325.00	32.50	Email correspondence with Kirk regarding WEPPA.
Stephanie Burrowes	6-Mar-19	0.2	325.00	65.00	Telephone conversation with Service Canada regarding WEPP. Email order to Anne at Service Canada.
Stephanie Burrowes	7-Mar-19	0.1	325.00	32.50	Emails with Service Canada regarding WEPPA.
Stephanie Burrowes	12-Mar-19	0.1	325.00	32.50	Forward employee t4
Stephanie Burrowes	25-Mar-19	0.4	325.00	130.00	Review Teamsters WEPPA and respond regarding certain employees to Connie at the Union.
Stephanie Burrowes	27-Mar-19	0.2	325.00	65.00	Returned service Canada's call. Returned Rick Eddy's call and emailed as well regarding their WEPPA.
Stephanie Burrowes	29-Mar-19	0.2	325.00	65.00	Telephone conversation with Anthony Traverse wife regarding money received from WEPPA. Returned Christina from WEPP call regarding Janice Barrett.
Susan Rickards	11-Jan-19	0.20	125.00	25.00	Cheques to vendors
Susan Rickards	8-Feb-19	0.30	125.00	37.50	
Susan Rickards	15-Feb-19	0.30	125.00	37.50	Letter & cheques to vendors
Susan Rickards	21-Feb-19	0.30	125.00	37.50	contact employees for addresses
Susan Rickards	1-Mar-19	0.2	125.00	25.00	Chequa to vendor
Susan Rickards	5-Mar-19	0.4	125.00	50.00	Mail out T4s - Union payment
Susan Rickards	7-Mar-19	0.2	125.00	25.00	Cheque to vendor
Susan Rickards	13-Mar-19	0.2	125.00	25.00	T4 mail out
Susan Rickards	18-Mar-19	0.2	125.00	25.00	Mail out T4's
Susan Rickards	25-Mar-19	0.2	125.00	25.00	Mail out cheques
Susan Rickards	27-Mar-19	0.2	125.00	25.00	Cheque to vendor

Time

48.70

17,321.50

Disbursements

163.55 Courier - November, December and January
20.09 Meals
33.33 Parking

PTL Court Appointed Receivership
 WIP to March 31, 2019

Worker	Transaction Date	WIP Hours	Standard Rate	Total	Comments
				259.29	Lodging
				95.68	Car Rental Oct 3-5
				<u>571.92</u>	
Total Time and Disbursements				17,893.42	
HST				<u>2,684.01</u>	
Total				<u><u>20,577.43</u></u>	

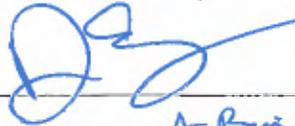
Attached is Exhibit "F"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept. 2020



Commissioner for taking Affidavits, etc.

A. Bonifacio, Jr.

**PTL - Court Appointed Receiver
WIP to June 30, 2019**

Worker	Transaction Date	WIP Hours	Rate	Total	Comments
Adam Cardwell	8-May-19	0.25	150.00	37.50	Signed, commissioned and mailed discharge lien to Lawyers
Adam Cardwell	19-Jun-19	0.5	150.00	75.00	As per Halifax office request searched registry of deeds for various properties in town of Come By Chance. Exchanged emails with Admin staff there re fact that there are no matches
Angelo Consoli	1-Apr-19	0.4	325.00	130.00	Review correspondence re: WEPPA claims; correspondence with creditor and customer re: payment of account;
Angelo Consoli	2-Apr-19	0.8	325.00	260.00	Correspondence with former employee re: WEPPA / POC; correspondence with customer re: payment of account balances; call with supplier re: status of outstanding balance, efforts to reconcile account;
Angelo Consoli	3-Apr-19	0.8	325.00	260.00	Calls with creditor re: arrears, final equipment pickup and coordinate with Locke's; review correspondence from customer re: account payment and verify to bank account; correspondence re: bank account closure
Angelo Consoli	4-Apr-19	0.2	325.00	65.00	Correspondence from / to unions re: WEPPA and discussions re: status of outstanding claims;
Angelo Consoli	5-Apr-19	0.4	325.00	130.00	Review and discussions re: collections and summary of same; update to collection agent; correspondence with Locke's and staff re: creditor notices/mail;
Angelo Consoli	8-Apr-19	0.5	325.00	162.50	Review and correspondence re: CRA statements and analysis thereon;
Angelo Consoli	9-Apr-19	0.2	325.00	65.00	Review and correspondence with Carol re: ongoing CRA account review;
Angelo Consoli	11-Apr-19	0.7	325.00	227.50	Correspondence with supplier and staff re: account reconciliation, supporting documentation required, etc.; correspondence with customer re: account payment and reconciliation of account;
Angelo Consoli	12-Apr-19	1.5	325.00	487.50	Correspondence re: CRA Trust examination, status of records in storage and coordination of compiling same; correspondence with customer re: account payment and funds deposited; update R&D and calculate HST; review and response to Union re: correspondence
Angelo Consoli	15-Apr-19	0.8	325.00	260.00	Review account transactions; summary of same for recording deposit; correspondence re: CRA requested documentation; review supplier documentation in support of outstanding invoices;
Angelo Consoli	17-Apr-19	0.9	325.00	292.50	Correspondence with customer re: deposit/reimbursement; correspondence / reconciliation of supplier account; correspondence with Unions re: status of outstanding POC forms;
Angelo Consoli	18-Apr-19	0.8	325.00	260.00	Correspondence from Unions (steelworkers / Labourers) re: POC's, discuss and execute union member WEPPA notices; review correspondence from CRA re: amended T4's and coordinate circulation of same; review re: CRA deemed trust review; review of HST notice / return;
Angelo Consoli	23-Apr-19	0.4	325.00	130.00	HST filings; correspondence with creditor;
Angelo Consoli	24-Apr-19	0.1	325.00	32.50	Follow up re: status of customer account payment;

**PTL - Court Appointed Receiver
WIP to June 30, 2019**

Worker	Transaction Date	WIP Hours	Rate	Total	Comments
Angelo Consoli	26-Apr-19	0.3	325.00	97.50	Correspondence re: customer collection; Correspondence re: supplier account reconciliation; Correspondence with creditor re: arrears; Correspondence re: employee follow up on WEPPA;
Angelo Consoli	29-Apr-19	0.2	325.00	65.00	Correspondence with former employee re: WEPPA, review and response;
Angelo Consoli	30-Apr-19	0.3	325.00	97.50	Claim re: WEPPA; correspondence re: status of lien; review and response to creditor re: stay of proceedings;
Angelo Consoli	1-May-19	0.3	325.00	97.50	Correspondence re: NARL lien / deposit; review CRA notices / statements;
Angelo Consoli	2-May-19	0.8	325.00	260.00	Correspondence with customer re: collection; update R&D; update to the Bank re: account; correspondence with Collection Agent re: customer account collection efforts, invoices;
Angelo Consoli	3-May-19	0.3	325.00	97.50	Correspondence re: CRA review; review and discussions re: union notices received;
Angelo Consoli	7-May-19	0.5	325.00	162.50	Review correspondence from Unions and creditors and reply correspondence re: same; correspondence re: CRA trust exam;
Angelo Consoli	8-May-19	0.6	325.00	195.00	Review Union and creditor notices/correspondence received and response re: same; follow up with insurer re: notice received; discussion re: file status and update to the Bank;
Angelo Consoli	10-May-19	0.2	325.00	65.00	Review and correspondence re: Union notices, WEPPA claim and Service Canada;
Angelo Consoli	14-May-19	0.2	325.00	65.00	Correspondence with collection agent re: status of customer account collection efforts and confirm payment of same;
Angelo Consoli	15-May-19	0.4	325.00	130.00	Update R&D for HST calculation
Angelo Consoli	16-May-19	0.8	325.00	260.00	HST filing; correspondence re: CRA audit and document request, review records and complete same;
Angelo Consoli	21-May-19	0.5	325.00	162.50	Correspondence with former staff and Investors Group; review government and union notices;
Angelo Consoli	22-May-19	0.2	325.00	65.00	Correspondence re: customer deposit; supplier notice, etc.;
Angelo Consoli	23-May-19	0.5	325.00	162.50	Correspondence re: customer deposit; review notices; correspondence with creditor re: notice of arrears;
Angelo Consoli	24-May-19	0.2	325.00	65.00	Review mail, creditor notices and respond accordingly; correspondence re: CRA audit;
Angelo Consoli	27-May-19	0.3	325.00	97.50	Review WEPPA notices, union correspondence; correspondence re: abandoned trailers;
Angelo Consoli	29-May-19	0.1	325.00	32.50	Review and approval of cheques; review union notices
Angelo Consoli	31-May-19	0.7	325.00	227.50	Update R&D and draft estimated realization analysis;
Angelo Consoli	3-Jun-19	0.7	325.00	227.50	Correspondence with collection agent re: customer account; correspondence re: file status, outstanding items, CRA review, etc.; review union notices;
Angelo Consoli	4-Jun-19	0.6	325.00	195.00	Correspondence with collection agent re: customer account; update and send analysis to the Bank; correspondence re: CRA trust review and next steps;
Angelo Consoli	5-Jun-19	0.5	325.00	162.50	Correspondence with Service NL re: notices received; review and approval of supplier invoice; follow up re: outstanding Invoices, etc.;

PTL - Court Appointed Receiver
WIP to June 30, 2019

Worker	Transaction Date	WIP Hours	Rate	Total	Comments
Angelo Consoli	7-Jun-19	0.2	325.00	65.00	Review and follow up re: WEPPA notices and union notice;
Angelo Consoli	12-Jun-19	0.2	325.00	65.00	Review and discussions re: creditor notices, and applicable responses, union notice, outstanding cheques;
Angelo Consoli	13-Jun-19	0.2	325.00	65.00	Review and approval of cheque; review and discuss notices received;
Angelo Consoli	14-Jun-19	0.2	325.00	65.00	Review statements from the Town of Come by Chance and update to;
Angelo Consoli	17-Jun-19	0.2	325.00	65.00	Correspondence re: WEPPA claim, property assessment, etc.;
Angelo Consoli	18-Jun-19	1	325.00	325.00	Review and update R&D; prepare draft 246(2) notices; prepare and submit May HST filings;
Angelo Consoli	26-Jun-19	0.2	325.00	65.00	Correspondence re: reconciliation of supplier account, CRA, union outstanding cheques;
Carla Casco	5-Apr-19	1	150.00	150.00	Review deposits, Reconcile bank statements & various banking task.
Carla Casco	9-Apr-19	0.3	150.00	45.00	Set up payables & print cheques.
Carla Casco	11-Apr-19	1	150.00	150.00	Reconcile creditor's account, NARL
Carla Casco	17-Apr-19	1	150.00	150.00	Reconcile AR, match with back up slips and e-mail creditor & other banking task.
Carla Casco	6-May-19	0.4	150.00	60.00	Set up payable & print cheque, printed bank statement, post deposit, open mail
Carla Casco	8-May-19	0.2	150.00	30.00	Reconcile April's bank statement
Carla Casco	29-May-19	0.2	150.00	30.00	Set up payable, prepared a cheq requisition
Carla Casco	5-Jun-19	0.2	150.00	30.00	Set up payable & print cheque
Carla Casco	12-Jun-19	0.5	150.00	75.00	Call two creditors in regard collection letter, mail creditor packages
Carla Casco	13-Jun-19	0.2	150.00	30.00	Set up payable & print cheque
Carla Casco	27-Jun-19	0.2	150.00	30.00	As per creditor requested, searched for the back up of payment cheque 502 set up payable & print direct payment.
Christina Hobson	15-May-19	0.2	150.00	30.00	Deposit to CIBC
Judith Hill	2-May-19	0.1	150.00	15.00	Cheque preparation
Judith Hill	13-Jun-19	0.25	150.00	37.50	Email from C Casco re Apex POC. Review of file. Note to P Clarke re same.
Judith Hill	25-Jun-19	0.05	150.00	7.50	Contact info re T4 issues for M Mavhunga
Miranda Mavhunga	17-Jun-19	1.8	150.00	270.00	Land Appraisals, arranging for appraisal & inquiry on tax arrears. Correspondence and calls with various parties.
Miranda Mavhunga	18-Jun-19	0.4	150.00	60.00	Correspondence with A. Cardwell re: CADO registrations. and emails & calls with realtor re same.
Miranda Mavhunga	25-Jun-19	5	150.00	750.00	Reviewing File & Reports. Reviewing the Payroll accounts to reconcile them to address CRA audit Variances.
Miranda Mavhunga	26-Jun-19	0.2	150.00	30.00	Call with Town and Realtor re: market valuation and tax status.
Miranda Mavhunga	26-Jun-19	2.5	150.00	375.00	Reviewing File & Reports. Reviewing the Payroll accounts to reconcile them to address CRA audit Variances
Miranda Mavhunga	27-Jun-19	4	150.00	600.00	Reviewing File & Reports. Reviewing the Payroll accounts to reconcile them to address CRA audit Variances
Miranda Mavhunga	28-Jun-19	3.6	150.00	540.00	Reviewing File & Reports. Reviewing the Payroll accounts to reconcile them to address CRA audit Variances
Phil Clarke	2-Apr-19	0.2	425.00	85.00	Correspondence on Fortis lien release re NARL

**PTL - Court Appointed Receiver
WIP to June 30, 2019**

Worker	Transaction Date	WIP Hours	Rate	Total	Comments
Phil Clarke	3-Apr-19	0.5	425.00	212.50	Correspondence on Fortis lien discharge with NARL, legal counsel, confirm outstanding balance to all on same
Phil Clarke	4-Apr-19	0.5	425.00	212.50	Correspondence on NARL lien discharge; AR collection
Phil Clarke	11-Apr-19	0.3	425.00	127.50	Correspondence with CRA on audit request
Phil Clarke	12-Apr-19	0.5	325.00	162.50	Communications on arranging CRA trust exam
Phil Clarke	17-Apr-19	0.2	425.00	85.00	Collection of Nalcor AR
Phil Clarke	29-Apr-19	0.5	425.00	212.50	PTL have lien discharge documents sworn and update on same
Phil Clarke	2-May-19	0.2	425.00	85.00	May 2 - lien discharge correspondence
Phil Clarke	7-May-19	0.2	425.00	85.00	Fortis release for NARL regarding litigation
Phil Clarke	8-May-19	1.5	425.00	637.50	Meeting with Carol Warren to gather information for CRA audit
Phil Clarke	9-May-19	0.5	425.00	212.50	Correspondence on release of NARL lien with NARL
Phil Clarke	10-May-19	0.2	425.00	85.00	Correspondence on discontinuance of NARL legal action
Phil Clarke	16-May-19	0.3	425.00	127.50	Correspondence on CRA audit preparation.
Phil Clarke	24-May-19	0.3	425.00	127.50	Status call with CRA on audit
Phil Clarke	31-May-19	0.5	425.00	212.50	Various correspondence on CRA audit; trailer left in southern Harbour and arrange for quotes for disposal on same.
Phil Clarke	3-Jun-19	2.5	425.00	1,062.50	Meeting with CRA trust examiner, PTL accountant; various discussions on the same
Phil Clarke	4-Jun-19	1.7	425.00	722.50	Follow up on CRA review; review status of file and updated estimated realization to CIBC
Phil Clarke	6-Jun-19	0.3	425.00	127.50	WEPPA calls and CRA questions on trust exam
Phil Clarke	17-Jun-19	0.2	425.00	85.00	Property tax issue with the Town of Come By Chance
Stephanie Burrows	2-Apr-19	0.2	325.00	65.00	Enter Elroy's information in WEPPA.
Stephanie Burrows	4-Apr-19	2.5	325.00	812.50	WEPPA.
Stephanie Burrows	5-Apr-19	0.1	325.00	32.50	Weppa.
Stephanie Burrows	9-Apr-19	0.1	325.00	32.50	Telephone call with Sherry Hickey and emailed her copy of T4
Stephanie Burrows	10-Apr-19	0.1	325.00	32.50	Returned Dwayne Guy's call regarding his WEPPA.
Stephanie Burrows	17-Apr-19	0.3	325.00	97.50	WEPPA
Stephanie Burrows	18-Apr-19	1.7	325.00	552.50	Weppa
Stephanie Burrows	22-Apr-19	0.1	325.00	32.50	Telephone call with Stephen Traverse re WEPPA.
Stephanie Burrows	23-Apr-19	0.1	325.00	32.50	Approve payments online.
Stephanie Burrows	24-Apr-19	0.1	325.00	32.50	Telephone call with Kirk Peddle regarding his WEPP.
Stephanie Burrows	28-Apr-19	0.2	325.00	65.00	Left message for Marc Woolfrey. Telephone call with Marc.
Stephanie Burrows	3-May-19	0.1	325.00	32.50	Response to employee.
Stephanie Burrows	9-May-19	0.2	325.00	65.00	John Hollett - WEPPA.
Stephanie Burrows	16-May-19	0.3	325.00	97.50	Review 4 employees situations for WEPPA. Return their call. Approve HST returns.
Stephanie Burrows	22-May-19	0.3	325.00	97.50	Returned Natalie's call regarding address. Call with Mitchell Parsons regarding his WEPP. Returned Gordon's call.
Stephanie Burrows	6-Jun-19	0.1	325.00	32.50	Attend to WEPPA.
Stephanie Burrows	18-Jun-19	0.2	325.00	65.00	Telephone call with George Hollett regarding WEPP. Approve HST transactions.
Susan Rickards	9-Apr-19	0.2	150.00	30.00	Cheque to lawyer
Susan Rickards	10-Apr-19	0.8	150.00	120.00	Employee mails out
Susan Rickards	17-Apr-19	0.2	150.00	30.00	Cheque to Nalcor - Eric White
Susan Rickards	18-Apr-19	0.5	150.00	75.00	Mail out amended T4's
Susan Rickards	30-Apr-19	0.1	150.00	15.00	Letter to employee

**PTL - Court Appointed Receiver
WIP to June 30, 2019**

Worker	Transaction Date	WIP Hours	Rate	Total	Comments
Susan Rickards	7-May-19	0.2	150.00	30.00	Cheque to vendor
Susan Rickards	7-Jun-19	0.1	150.00	15.00	Chq to vendor
Total Time		<u>63.85</u>		<u>17,235.00</u>	
Disbursements					
				106.63	Off site storage
				453.45	Shredding
				147.98	Courier
				600.00	Flights to NL June 2 - June 4
				79.61	Meals
				29.82	Taxi
Total Disbursements				<u>1,417.49</u>	
Total Time and Disbursements				18,652.49	
HST				2,797.87	
Total				<u>21,450.36</u>	

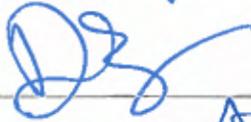
Attached is Exhibit "G"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept 2020



Commissioner for taking Affidavits, etc. *A. Bisio, NC*



BDO Canada Limited
 255 Lacewood Dr
 Suite 201
 Halifax, NS B3M 4G2
 Canada
 (902) 425-3100

December 24, 2019

PTL Group of Companies
 c/o BDO Canada Limited
 255 Lacewood Drive, Suite 201
 Halifax, NS B3M 4G2

Invoice CINV0426493
 Electronic Banking Account No. 287653257413

For professional services with respect to the following:

The Receivership of PTL Time Charges to December 17, 2019	\$ 25,126.75
Time Subtotal	\$ 25,126.75
Disbursements	
Disbursements	\$ 5,611.04
Disbursement Subtotal	\$ 5,611.04
GST/HST	\$ 4,610.67
Total	\$ 35,348.46

GST No. 101518124RT0001

Accounts are due when rendered

Interest of 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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PTL Group of Companies - In Receivership
WIP to December 17, 2019

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Angelo Consoli	8-Jul-19	0.50	410.00	205.00	Correspondence with Service Canada re: WEPPA claimant; correspondence with former employee re: WEPPA claim; correspondence with supplier re: reconciliation of outstanding invoices;
Angelo Consoli	11-Jul-19	0.30	410.00	123.00	Correspondence re: outstanding matters; review supplier notice; etc.
Angelo Consoli	15-Jul-19	0.50	410.00	205.00	Review supplier correspondence; correspondence with Services Canada rep re: employee WEPPA appeal; review records re: same;
Angelo Consoli	17-Jul-19	0.10	410.00	41.00	Correspondence - Service Canada re: employee WEPPA claim;
Angelo Consoli	23-Jul-19	0.20	410.00	82.00	Discussions re: creditor claim re: outstanding costs; review notice from collection agent and response;
Angelo Consoli	29-Jul-19	0.40	410.00	164.00	Correspondence with former employee and Service Canada re: WEPPA claim;
Angelo Consoli	31-Jul-19	0.70	410.00	287.00	Update R&D and file HST returns; correspondence re: WEPPA claim and documentation in support of same;
Angelo Consoli	12-Aug-19	1.50	410.00	615.00	Review / discussions re: file status, outstanding matters, ongoing CRA exam; review CRA variance analysis, follow up on source documents re: reconciliation of same; update R&D and process HST filings;
Angelo Consoli	15-Aug-19	0.20	410.00	82.00	Correspondence with Services Canada re WEPPA claim;
Angelo Consoli	23-Aug-19	0.40	410.00	164.00	Review Union, Workplace NL and CRA notices and follow up re: same; correspondence re: back up on WEPPA claims
Angelo Consoli	26-Aug-19	0.50	410.00	205.00	Review and correspondence re: CRA notices, WEPPA notices and related calculations/info provided by C.W.;
Angelo Consoli	28-Aug-19	0.50	410.00	205.00	review and correspondence with Service Canada, Workplace NL, etc. re: notices, claims, etc.;
Angelo Consoli	9-Sep-19	0.20	410.00	82.00	Correspondence with Service Canada and former employee re: WEPPA claim;
Angelo Consoli	16-Sep-19	0.20	410.00	82.00	Correspondence with insurance broker re: policy expiration; discussions re: status of court proceedings and other matters;
Angelo Consoli	19-Sep-19	0.20	410.00	82.00	Call with Services Canada rep re: WEPPA claim appeal;
Angelo Consoli	20-Sep-19	0.90	410.00	369.00	Review materials submitted by former employee and response to same re: insufficient documentation submitted to prove claim; review CRA notice and follow up re: next steps;
Angelo Consoli	23-Sep-19	3.80	410.00	1,568.00	Drafting Third and Final Court Report
Angelo Consoli	24-Sep-19	3.60	410.00	1,476.00	Drafting Court Report
Angelo Consoli	27-Sep-19	0.80	410.00	328.00	Review and updates to Draft Court Report;

**PTL Group of Companies - In Receivership
WIP to December 17, 2019**

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Angelo Consoli	2-Nov-19	2.00	410.00	820.00	Update R&D's to October 31, 2019; prepare and file outstanding HST returns for PTL / CSL;
Angelo Consoli	4-Dec-19	0.20	410.00	82.00	Review and correspondence with Counsel re: request for access to records, website information, etc.;
Angelo Consoli	11-Dec-19	0.30	410.00	123.00	call with Counsel to discuss Labour Relations matter
Total, Consoli, Angelo		18.00		7,380.00	
Carla Casco	12-Aug-19	0.60	120.00	72.00	Search for CSL cheques issue to payroll deductions.
Carla Casco	13-Aug-19	0.90	120.00	108.00	Prepared Chq Requisition & set up payable & print cheques
Carla Casco	23-Aug-19	0.20	120.00	24.00	Set up payable & e-mail to print the cheque.
Carla Casco	9-Oct-19	0.20	120.00	24.00	Set up payable & print cheque
Carla Casco	23-Oct-19	0.10	120.00	12.00	Reconcile Sept's bank statement, print reports
Carla Casco	28-Oct-19	0.20	120.00	24.00	Correspondences with co-worker in regard CRA T4 amended forward e-mails
Carla Casco	22-Nov-19	0.30	120.00	36.00	Reconcile bank statements & print reports.
Carla Casco	10-Dec-19	0.30	120.00	36.00	set up payable print cheques, & other banking task.
Carla Casco	11-Dec-19	0.60	120.00	72.00	set up payable & print cheques. banking task.
Total, Casco, Carla		3.40		408.00	
Judith Hill	12-Jul-19	0.30	175.00	52.50	Section 246 reports on all four companies to OSB
Judith Hill	20-Jul-19	0.05	175.00	8.75	CRA RP0002 statement forwarded to A Consoli
Total, Hill, Judith		0.35		61.25	
Miranda Mavhunga	2-Jul-19	1.70	150.00	255.00	Reviewing File & Reports. Reviewing the Payroll accounts to reconcile them to address CRA audit Variances, and sending memo.
Miranda Mavhunga	2-Oct-19	3.20	150.00	480.00	Reviewing file and New CRA assessment and investigating variances.
Miranda Mavhunga	3-Oct-19	3.40	150.00	510.00	Reviewing file and New CRA assessment and investigating variances.
Miranda Mavhunga	4-Oct-19	4.90	150.00	735.00	Reviewing file and New CRA assessment and investigating variances.
Miranda Mavhunga	7-Oct-19	1.40	150.00	210.00	Reviewing all GL transactions and calculating variances between the companies records and the CRA examination.
Miranda Mavhunga	8-Oct-19	0.60	150.00	90.00	Reviewing all GL transactions and calculating variances between the companies records and the CRA examination.

**PTL Group of Companies - In Receivership
WIP to December 17, 2019**

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Miranda Mavhunga	9-Oct-19	6.00	150.00	900.00	Reviewing all GL transactions and calculating variances between the companies records and the CRA examination.
Miranda Mavhunga	10-Oct-19	4.90	150.00	735.00	Reviewing all GL transactions and calculating variances between the companies records and the CRA examination.
Miranda Mavhunga	11-Oct-19	2.00	150.00	300.00	Reviewing all GL transactions and calculating variances between the companies records and the CRA examination.
Miranda Mavhunga	21-Oct-19	0.40	150.00	60.00	Call with CRA, reviewing new POC and reconciling with variances.
Miranda Mavhunga	22-Oct-19	1.30	150.00	195.00	Reviewing new CRA claims and comparing against Audit Results.
Miranda Mavhunga	29-Oct-19	3.20	150.00	480.00	PTL Audit variance analysis & Discussions and meeting with P.Clarke
Miranda Mavhunga	4-Nov-19	0.20	150.00	30.00	Review amended T4s before mail out.
Miranda Mavhunga	6-Nov-19	0.40	150.00	60.00	Call with J. Boudreau and assessing next steps re appeal process.
Miranda Mavhunga	13-Nov-19	5.00	150.00	750.00	PTL Payroll variance reconciliation for CRA POC
Miranda Mavhunga	14-Nov-19	5.00	150.00	750.00	PTL Payroll variance reconciliation for CRA POC and drafting memo & supporting schedules
Miranda Mavhunga	15-Nov-19	1.50	150.00	225.00	PTL Payroll variance reconciliation for CRA POC- reviewing bank statements for supporting payments.
Miranda Mavhunga	18-Nov-19	4.60	150.00	690.00	Reviewing 2017 & 2018 Bank Statements to verify source deduction payments and revising payroll reconciliation.
Miranda Mavhunga	19-Nov-19	5.20	150.00	780.00	CRA payroll variance reconciliation and preparing Summary Schedule.
Miranda Mavhunga	20-Nov-19	3.10	150.00	465.00	Reviewing CRA Audit reconciliation with P.Clarke
Miranda Mavhunga	26-Nov-19	5.80	150.00	870.00	PTL & CSL revisions to reconciliation and call with CRA rep re proof of claim numbers.
Miranda Mavhunga	27-Nov-19	4.50	150.00	675.00	PTL & CSL revisions to reconciliation and call with CRA rep re proof of claim numbers & discussion with P.Clarke re same.
Miranda Mavhunga	5-Dec-19	1.00	150.00	150.00	Property Claim-Drafting letter to CRA and sending Worksheets to CRA .
Total, Mavhunga, Miranda		69.30		10,395.00	
Phil Clarke	9-Jul-19	0.10	425.00	42.50	Correspondence with guarantors.
Phil Clarke	10-Jul-19	1.00	425.00	425.00	Call on status of PTL with creditors; update to guarantors.
Phil Clarke	11-Jul-19	0.20	425.00	85.00	Final correspondence on labour relations matter
Phil Clarke	12-Jul-19	0.50	425.00	212.50	Update to CIBC on correspondence with guarantors; action items from CRA trust exam.
Phil Clarke	17-Jul-19	0.50	425.00	212.50	Correspondence on CRA trust exam and update CIBC on same.

PTL Group of Companies - In Receivership
WIP to December 17, 2019

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Phil Clarke	22-Jul-19	0.50	425.00	212.50	Call with Carol Warren on CRA follow up.
Phil Clarke	25-Jul-19	0.30	425.00	127.50	PTL - Discussion on trailers left at Locke's.
Phil Clarke	3-Aug-19	0.30	425.00	127.50	Review WEPPA and vacation pay payable question.
Phil Clarke	7-Aug-19	1.00	425.00	425.00	Review Trailer issue with Locke's, review background materials, and response on same. Update to CIBC on tax issues outstanding.
Phil Clarke	7-Aug-19	1.50	425.00	637.50	Summarize the outstanding tax issues, review reconciliation on RP accounts and update on same with team for review.
Phil Clarke	9-Aug-19	0.20	425.00	85.00	Correspondence with CIBC on outstanding tax matters.
Phil Clarke	27-Aug-19	0.20	425.00	85.00	Update to guarantors on CRA audit; WEPPA appeals information.
Phil Clarke	16-Oct-19	0.40	425.00	170.00	Correspondence with debtor on CRA claims.
Phil Clarke	25-Oct-19	0.20	425.00	85.00	Brief update to CIBC on CRA claims.
Phil Clarke	29-Oct-19	1.00	425.00	425.00	Review CRA notice of assessments, proof of claims, PIER reports
Phil Clarke	22-Nov-19	2.50	425.00	1,062.50	Review CRA claims, payroll audit results, proof of claims and reconciliation. Email to CIBC on same.
Phil Clarke	27-Nov-19	0.50	425.00	212.50	CRA information to Directors.
Phil Clarke	28-Nov-19	0.30	425.00	127.50	Correspondence with Director.
Phil Clarke	29-Nov-19	0.20	425.00	85.00	Correspondence with director on status of CRA claim.
Phil Clarke	4-Dec-19	1.00	425.00	425.00	Call with legal counsel on labour relation board hearing and subpoena for estate information.
Phil Clarke	10-Dec-19	0.50	425.00	212.50	Various emails to legal counsel on labour board request; call with Consoll on .
Phil Clarke	11-Dec-19	0.50	425.00	212.50	Call with legal counsel on Labour Board request.
Total, Clarke, Phil		13.40		5,895.00	
Stephanie Burrowes	3-Jul-19	0.40	325.00	130.00	Telephone call with service Canada. Reviewed David Hicky's WEPPA and responded to him accordingly.
Stephanie Burrowes	4-Jul-19	0.10	325.00	32.50	Email response to David Hickey regarding his wages.
Stephanie Burrowes	10-Jul-19	0.10	325.00	32.50	Returned employees call.
Stephanie Burrowes	11-Jul-19	0.20	325.00	65.00	Provided Dustin his WEPPA information. Telephone conversation with Dustin.
Stephanie Burrowes	22-Jul-19	0.10	325.00	32.50	Email response to employee re weppa.
Stephanie Burrowes	30-Jul-19	0.20	325.00	65.00	WEPPA Letter to Brendan Lynch..
Stephanie Burrowes	31-Jul-19	0.10	325.00	32.50	Approve payments through cibc
Stephanie Burrowes	8-Aug-19	0.10	325.00	32.50	WEPPA.
Stephanie Burrowes	13-Aug-19	0.10	325.00	32.50	Approve HST.
Stephanie Burrowes	14-Aug-19	0.20	325.00	65.00	Call Service Canada to obtain detailed WEPP statement.
Stephanie Burrowes	15-Aug-19	0.10	325.00	32.50	Discussion with Service Canada requesting detailed weppa statement

**PTL Group of Companies - In Receivership
WIP to December 17, 2019**

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Stephanie Burrowes	26-Aug-19	0.80	325.00	260.00	Review WEPPA detailed statement to our records for discrepancies. Called Service Canada to discuss discrepancies and to correct same.
Stephanie Burrowes	27-Aug-19	0.30	325.00	97.50	Discussion with Service Canada regarding discrepancy in the super priority amounts for WEPPA.
Stephanie Burrowes	9-Sep-19	0.10	325.00	32.50	Telephone conversation with Service Canada regarding WEPPA.
Stephanie Burrowes	27-Sep-19	0.10	325.00	32.50	Reviewed weppa.
Stephanie Burrowes	7-Oct-19	0.10	325.00	32.50	Return service Canada call.
Stephanie Burrowes	16-Oct-19	0.20	325.00	65.00	Call to Service Canada to discuss WEPPA super priority amounts for CSL and PTL.
Stephanie Burrowes	29-Oct-19	0.10	325.00	32.50	Attend to employee query.
Stephanie Burrowes	31-Oct-19	0.10	325.00	32.50	Review WEPP super priority.
Total, Burrowes, Stephanie		3.50		1,137.50	
Susan Rickards	16-Aug-19	0.20	125.00	25.00	Cheque to vendor
Susan Rickards	9-Oct-19	0.20	125.00	25.00	Cheque to legal counsel.
Total, Rickards, Susan		0.40		50.00	
Total Time		108.35		25,126.75	

Time Summary by Worker:

Clarke, Phil	13.40	5,695.00
Casco, Carla	3.40	408.00
Consoil, Angelo	18.00	7,380.00
Hill, Judith	0.35	61.25
Mavhunga, Miranda	69.30	10,395.00
Burrowes, Stephanie	3.50	1,137.50
Rickards, Susan	0.40	50.00
		<u>25,126.75</u>

Disbursements

**PTL Group of Companies - In Receivership
WIP to December 17, 2019**

Worker	Transaction Date	WIP Hours	Contract Rate	Total	Comments
Rental - offsite storage				1,152.57	
Lodging - PTL Trust Exam				258.46	
Meals				201.24	
Parking				50.00	
Postage				3,800.00	
Postage for Amended T4s (CSL)				72.21	
Postage for CRA Ammended T4s (PTL)				76.56	
				<u>5,611.04</u>	
Total Time and Disbursements				30,737.79	
HST on Time and Disbursements				4,610.67	
Total				<u>35,348.46</u>	

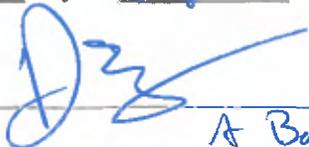
Attached is Exhibit "H"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept. 2020



A Baccari, NJ
Commissioner for taking Affidavits, etc.



Tel: 902-425-3100
Fax: 902-425-3777
Toll-Free: 800-337-5764
insol-halifax@bdo.ca
debtsolutions-halifax.ca

BDO Canada Limited
255 Lacewood Drive
Suite 201
Halifax NS B3M 4G2 Canada

April 14, 2020

PTL Group of Companies
c/o BDO Canada Limited
255 Lacewood Drive, Suite 201
Halifax, NS B3M 4G2

Invoice CINV0562161
Electronic Banking Account No. 287653257413

For professional services with respect to the following:

The Receivership of PTL Group Time Charges to March 31, 2020	\$ 14,174.00
Time Subtotal	<u>\$ 14,174.00</u>
GST/HST	<u>\$ 2,126.10</u>
Total	<u><u>\$ 16,300.10</u></u>

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

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**PTL Group of Companies - in Receivership
WIP to March 31, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Angelo Consoli	9-Jan-20	0.80	410.00	328.00	Update R&D and outstanding HST returns;
Angelo Consoli	15-Jan-20	0.30	410.00	123.00	Call with Phil to discuss status update on various estate matters;
Angelo Consoli	27-Jan-20	0.40	410.00	164.00	Review and comments on draft letter to the LRB;
Angelo Consoli	18-Feb-20	0.80	410.00	328.00	correspondence with Counsel and Phil re: Labour Relations Board; review and discussions re: Teamsters submissions and considerations re: response thereto;
Angelo Consoli	19-Feb-20	0.80	410.00	328.00	Correspondence with counsel re: LRB matter, Teamsters; correspondence with the Bank re: R&D, outstanding matters, etc.;
Angelo Consoli	21-Feb-20	0.80	410.00	328.00	Call with Counsel to discuss response to LRB matter and next steps re: distribution;
Angelo Consoli	25-Feb-20	1.50	410.00	615.00	Review proposed draft e-mail to LRB re: Teamsters Comment; calls to discuss proposed revisions and update to the Bank;
Angelo Consoli	26-Feb-20	0.20	410.00	82.00	Correspondence with counsel re: LRB matter;
Angelo Consoli	28-Feb-20	0.20	410.00	82.00	Reply to correspondence re: OSB request;
Angelo Consoli	2-Mar-20	0.80	410.00	328.00	Review and updates to R&D and estimated net realization schedule; review tax memorandum re: CRA audit;
Angelo Consoli	3-Mar-20	1.00	410.00	410.00	correspondence with Counsel re: various estate matters; prepare update to the Bank re: update on file status, CRA, next steps, etc.;
Angelo Consoli	9-Mar-20	1.50	410.00	615.00	review and revisions to Draft Third and Final Report;
Angelo Consoli	11-Mar-20	2.50	410.00	1,025.00	review correspondence from Counsel; review revised memorandum re: CRA trust exam; review and update to DRAFT Third and Final Court Report and related charts;
Angelo Consoli	19-Mar-20	0.50	410.00	205.00	Prepare and submit outstanding HST returns for PTL, CSL and holdco; follow up with counsel re: status of court proceedings;
Angelo Consoli	26-Mar-20	0.20	410.00	82.00	Calls from/to NL government official re: PTL account, notice and termination of same;
Total, Consoli, Angelo		12.30		5,043.00	
Caria Casco	6-Jan-20	0.30	120.00	36.00	void cheque, print cheque
Total, Casco, Caria		0.30		36.00	
Judith Hill	26-Feb-20	0.50	175.00	87.50	Review of file re interim report.
Judith Hill	28-Feb-20	0.10	175.00	17.50	Interim SRD to OSB
Judith Hill	2-Mar-20	0.30	175.00	52.50	Review of file re query from A Consoli. Various emails re same.
Judith Hill	9-Mar-20	0.20	175.00	35.00	Email from OSB re interim report. Email to A Consoli re interim OSB report
Total, Hill, Judith		0.60		198.00	

**PTL Group of Companies - In Receivership
WIP to March 31, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Miranda Mavhunga	28-Jan-20	0.20	150.00	30.00	Employee T2200 Query.
Miranda Mavhunga	31-Jan-20	3.60	150.00	570.00	CRA Review and drafting report on final position and appeal decision.
Miranda Mavhunga	10-Feb-20	2.40	150.00	360.00	Reviewing CRA Documents and creating excel schedule of dates and timelines to assist in claim dis allowance.
Miranda Mavhunga	12-Feb-20	2.10	150.00	315.00	Reviewing Boxes of books and records sent and preparing them for storage Reviewing CRA Documents and creating file memo to assist in claim dis allowance and sending memo to Angelo.
Miranda Mavhunga	28-Feb-20	2.00	150.00	300.00	Sorting Boxes of Books and records retrieved from NL and selecting items for storage.
Miranda Mavhunga	3-Mar-20	0.80	150.00	120.00	correspondance re: status of CRA review, findings, etc.;
Miranda Mavhunga	9-Mar-20	2.10	150.00	315.00	Drafting Memo to CRA to confirm their position re property claims
Miranda Mavhunga	10-Mar-20	2.00	150.00	300.00	Revisions to file memo and faxing CRA re CRA Claims.
Miranda Mavhunga	11-Mar-20	6.00	150.00	900.00	Going through the boxes of books and records that were shipped from the PTL premises in NL. Arranging and selecting records for storage and shredding.
Total, Mavhunga, Miranda		21.40		3,210.00	
Phil Clarke	18-Dec-19	0.30	425.00	127.50	Review Locke queries on equipment registrations
Phil Clarke	1-Jan-20	1.30	425.00	552.50	NL Labour Relations correspondance to CIBC, BDO OGC, and legal counsel; discussion with legal counsel on same.
Phil Clarke	2-Jan-20	0.20	425.00	85.00	Correspondence on Labour Relations matter
Phil Clarke	3-Jan-20	1.50	425.00	637.50	Draft email to Wickwire Holm on background on labour relations matter, and related correspondance
Phil Clarke	4-Jan-20	0.50	425.00	212.50	Call with Paul Swanson OCG on Labour Relations Matter
Phil Clarke	6-Jan-20	0.50	425.00	212.50	Various communications with office of general counsel on document production order
Phil Clarke	8-Jan-20	0.30	425.00	127.50	Update on Labour Relations Matter
Phil Clarke	10-Jan-20	1.50	425.00	637.50	Various correspondance on Labour Relations matter and possible production order
Phil Clarke	14-Jan-20	3.00	425.00	1,275.00	Receipt of production order application; email to CIBC; email to office of the general counsel on same; calls with counsel on same
Phil Clarke	15-Jan-20	2.00	425.00	850.00	Call on the NL Labour Relations production order; various emails on same
Total, Clarke, Phil		11.10		4,717.50	
Sherri Murphy	30-Sep-19	2.50	125.00	312.50	edits to draft Court report requested by AC

**PTL Group of Companies - In Receivship
WIP to March 31, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Sheri Murphy	9-Mar-20	1.00	125.00	125.00	Updates to revised draft report;
Total, Murphy, Sheri		3.60		437.50	
Tara Sandever	31-Oct-19	3.00	125.00	375.00	Prepared T4s for 2017 & 2018. Amended copies from CRA. 90 envelopes. Prepared T4s for mailout. Copied letters and prepared envelopes.
Tara Sandever	3-Nov-19	2.00	125.00	250.00	Prepared T4s for mailing.
Total, Sandever, Tara		5.00		625.00	
Total Time		54.20		14,174.00	

Time Summary by Staff:

Clarke, Phil	11.10	4,717.50
Casco, Carla	0.30	36.00
Consoil, Angelo	12.30	5043.00
Hill, Judith	0.60	105.00
Mavhunga, Miranda	21.40	3210.00
Murphy, Sheri	3.60	437.50
Sandever, Tara	5.00	625.00
	54.20	14,174.00

Total Time		14,174.00
HST on Time		2,126.10
Total		16,300.10

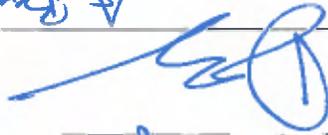
Attached is Exhibit "T"

Referred to in the

AFFIDAVIT OF ANGELO CONSOLI

Sworn before me

This 8 day of Sept. 2020



A. R. Knight, Jr.
Commissioner for taking Affidavits, etc.



Tel: 902-425-3100
 Fax: 902-425-3777
 Toll-Free: 800-337-5764
 insol-halifax@bdo.ca
 debtsolutions-halifax.ca

BDO Canada Limited
 255 Lacewood Drive
 Suite 201
 Halifax NS B3M 4G2 Canada

August 12, 2020

PTL Group of Companies
 c/o BDO Canada Limited
 255 Lacewood Drive, Suite 201
 Halifax, NS B3M 4G2

Invoice CINV0772878
 Electronic Banking Account No. 287653257413

TO: Professional services with respect to the following:

The Receivership of PTL Group of Companies Time charges to August 11, 2020	\$3,617.00
HST (15%)	<u>542.55</u>
Total Account	<u>\$ 4,159.55</u>

Ways to pay:

- Online banking using your Account Number found at the top right of this page
- Credit card by phone or in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Debit card in person at your BDO office (in person payments are temporarily suspended due to COVID-19)
- Wire/EFT – contact your local BDO office for details

GST No. 101518124RT0001

Accounts are due when rendered

Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms

**PTL Group of Companies - In Receivership
Invoice for the period ending August 11, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Angelo Consoli	04/03/2020	0.20	410.00	82.00	Review update from Counsel re: decision of the Labour Relations Board; Update to the Bank;
Angelo Consoli	04/29/2020	0.50	410.00	205.00	correspondence with counsel re: status of application materials, court timing, etc. correspondence with director re: status of estate matters;
Angelo Consoli	06/02/2020	0.20	410.00	82.00	review CRA correspondence re: tax filings and update to staff re: processing of same;
Angelo Consoli	06/05/2020	0.50	410.00	205.00	review and execute corporate tax returns and prepare letter to CRA re: submission of same;
Angelo Consoli	06/19/2020	0.50	410.00	205.00	update R&D; file HST returns;
Angelo Consoli	06/24/2020	0.20	410.00	82.00	Correspondence with Counsel and the Bank re: status of timing of court proceedings;
Angelo Consoli	07/08/2020	0.20	410.00	82.00	Follow up with Counsel re: status of file, court time, Fortis, etc.; review CRA notice re: tax filings;
Angelo Consoli	07/09/2020	0.20	410.00	82.00	calls to / from CRA re: tax returns; review notices re: HST filings;
Angelo Consoli	07/16/2020	0.20	410.00	82.00	correspondence with Locke's re: request for removal of liens; follow up with Counsel re: same;
Angelo Consoli	07/17/2020	0.60	410.00	246.00	Call with Counsel re: status of court proceedings in NL, application, CRA claim review, Fortis, next steps, etc.;
Angelo Consoli	07/21/2020	0.20	410.00	82.00	correspondence with Counsel re: follow up on status of court application, request by purchaser re: confirmation of lien discharges;

**PTL Group of Companies - in Receivership
Invoice for the period ending August 11, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Angelo Consoli	07/24/2020	2.50	410.00	1,025.00	Review Draft Motion and application to Court and provide comments to counsel; update R&D and provide to counsel for inclusion in draft motion; correspondence with Locke's and Counsel re: release of liens;
Angelo Consoli	08/05/2020	0.40	410.00	164.00	Update R&D and notice to OSB re: interim R&D;
Angelo Consoli	08/11/2020	0.50	410.00	205.00	review CRA correspondence re: HST account; correspondence with staff re: R&D, OSB reporting;
		<u>6.90</u>		<u>2,829.00</u>	
Carla Casco	04/28/2020	0.50	120.00	60.00	prepared chq requisition and print cheques.
Carla Casco	04/29/2020	0.80	120.00	96.00	prepared cheque requisition and other banking task.
Carla Casco	05/01/2020	0.70	120.00	84.00	cheque requisitions
Carla Casco	05/14/2020	0.20	120.00	24.00	Prepared cheq requisition & set up payable
Carla Casco	06/16/2020	0.20	120.00	24.00	prepared cheque requisition & print cheque
		<u>2.40</u>		<u>288.00</u>	
Judith Hill	04/28/2020	0.30	175.00	52.50	Numerous calls and emails re same.
Judith Hill	04/28/2020	0.10	175.00	17.50	Call from Terry King. Call to A Consoli re same.
Judith Hill	06/02/2020	0.10	175.00	17.50	Call from former employee regarding T4A re WEPPA
Judith Hill	07/28/2020	0.20	175.00	35.00	Deposit HST refund. Email to A Consoli re same. Email to A Consoli regarding OSB request for Interim SRDs
		<u>0.70</u>		<u>122.50</u>	

**PTL Group of Companies - in Receivership
Invoice for the period ending August 11, 2020**

Staff	Transaction Date	WIP Hours	Contract Rate	Amount to bill	Comment
Robyn Duwyn	06/03/2020	0.50	325.00	162.50	prepare T2 for pre-bankruptcy and Dec 2018 and 2019 year end.
Robyn Duwyn	07/09/2020	0.20	325.00	65.00	follow up CRA query on T2 submissions.
		<u>0.70</u>		<u>227.50</u>	
Susan Rickards	05/13/2020	0.50	150.00	75.00	Chqs to vendors
Susan Rickards	06/05/2020	0.20	150.00	30.00	Reg Mail to CRA
Susan Rickards	06/26/2020	0.30	150.00	45.00	Cheques
		<u>1.00</u>		<u>150.00</u>	

Time Summary by Staff:

Consoli, Angelo	6.90	2,829.00
Casco, Carla	2.40	288.00
Rickards, Susan	1.00	150.00
Hill, Judith	0.70	122.50
Duwyn, Robyn	0.70	227.50
	<u>11.70</u>	<u>3,617.00</u>

Total Time **3,617.00**

HST on Time 542.55

Total 4,159.55

APPENDIX I

SUBMITTED BY BDO CANADA LIMITED
IN ITS CAPACITY AS RECEIVER FOR
PTL HOLDINGS LIMITED, PTL SERVICES (EQUIPMENT) LIMITED,
CSL SERVICES (INDUSTRIAL) LIMITED AND 9263357 CANADA INC.

PTL Group Summary of Receiver's Legal Fees As At July 31, 2020

Firm	Invoice Date	Invoice	Fees	Disbursements	Sub-total	Taxes	Total
Cox & Palmer							
	30-Sep-18	309998424	8,063.00	85.00	8,148.00	1,214.17	9,362.17
	31-Oct-18	309999035	4,610.50	84.65	4,695.15	696.78	5,391.93
	30-Nov-18	309999644	4,546.50	152.50	4,699.00	701.86	5,400.86
	31-Dec-18	310000133	5,632.50	132.50	5,765.00	861.76	6,626.76
	28-Feb-19	310001496	5,921.00	-103.00	5,818.00	891.15	6,709.15
	31-May-19	310001869	2,489.50	143.00	2,632.50	376.43	3,008.93
	31-May-19	310002957	801.00	6.75	807.75	121.16	928.91
	30-Sep-19	310005389	792.50	0.00	792.50	118.88	911.38
	31-Dec-19	310007427	3,487.00	0.00	3,487.00	523.05	4,010.05
	31-Jan-20	310008026	10,970.50	9.00	10,979.50	1,646.93	12,626.43
	31-Jan-20	310008047	1,338.00	10.75	1,348.75	202.31	1,551.06
	31-Mar-20	310009211	6,087.50	12.00	6,099.50	914.93	7,014.43
	31-Mar-20	310009334	6,658.00	24.00	6,682.00	1,002.30	7,684.30
	30-Apr-20	310009811	730.00	0.00	730.00	109.50	839.50
	31-May-20	310010249	200.00	1.00	201.00	30.15	231.15
	31-May-20	310010305	550.00	0.00	550.00	82.50	632.50
	31-Jul-20	310011220	3,552.00	30.00	3,582.00	532.80	4,114.80
	A		\$ 66,429.50	\$ 588.15	\$ 67,017.65	\$ 10,026.66	\$ 77,044.31
Patterson Law							
	29-Nov-18	102606	7,659.50	6,187.58	13,847.08	2,074.06	15,921.14
	31-Dec-18	106382	1,805.00	31.19	1,836.19	275.43	2,111.62
	28-Jun-19	113893	1,433.00	7,182.31	8,615.31	1,292.30	9,907.61
	B		\$10,897.50	\$13,401.08	\$24,298.58	\$3,641.79	\$27,940.37
Total		A+B	\$77,327.00	\$13,989.23	\$91,316.23	\$13,668.45	\$104,984.68

APPENDIX J

**PTL Holdings Limited, PTL Services (Equipment) Limited,
CSL Services (Industrial) Limited, and 9263357 Canada Inc.
Receiver's Statement of Receipts and Disbursements
for the period May 11, 2018 to August 28, 2020**

Receipts	PTL Services	CSL Services	PTL Holdings	9263357	Total
Cash on Hand	\$ 13,826	\$ -	\$ -	\$ -	\$ 13,826
Transfer between Trust accounts	(25,894)	25,894	150	(150)	-
Accounts receivable	1,493,540	187,641	-	-	1,681,181
Sales - Operations	4,462,762	282,232	-	-	4,744,995
Sale of Assets	2,800,000	-	-	-	2,800,000
Sale of Real Property	50,000	-	-	1,250,000	1,300,000
HST collected	673,153	42,335	-	-	715,488
HST refunds	274,001	110	-	-	274,111
Misc. refunds	33,903	944	-	-	34,847
Total Receipts	\$ 9,775,290	\$ 539,157	\$ 150	\$ 1,249,850	\$ 11,564,447
Disbursements					
Payroll and related expenses	1,227,297	200,759	-	-	1,428,056
Source deductions	842,660	116,527	-	-	959,188
Union Dues	344,144	58,539	-	-	402,683
Workers Comp / HAPSET	67,431	10,076	-	-	77,507
Operating expenses (supplies, fuel, etc.)	1,474,501	300	-	-	1,474,801
Receiver Fees	604,234	-	-	-	604,234
Transfer to Trustee	12,500	6,250	-	6,250	25,000
Insurance	139,276	-	-	-	139,276
Legal fees	164,515	-	-	-	164,515
Court fee - Fortis Lien	49,993	-	-	-	49,993
Property taxes	566	-	-	22,402	22,968
Advertising / Notices	1,245	-	-	-	1,245
Repairs and maintenance	2,500	-	-	-	2,500
HST paid / ITC's	332,174	115	-	-	332,288.31
HST remitted	389,985	42,330	-	-	432,315
Utilities	2,059	-	-	-	2,059
Postage	170	-	-	-	170
Bank charges and interest	7,524	1,533	80	-	9,138
Collection fees	9,759	-	-	-	9,759
Registration fees	70	70	70	70	280
Total Disbursements	\$ 5,672,602	\$ 436,499	\$ 150	\$ 28,722	\$ 6,137,973
Net cash receipts	\$ 4,102,689	\$ 102,658	\$ -	\$ 1,221,128	\$ 5,426,474
Distributions / Repayments					
Pension and Union Dues Distributions	\$ 151,017	\$ 102,658	\$ -	\$ -	\$ 253,675
Distribution to CIBC	2,250,000	-	-	1,000,000	3,250,000
Section 81.4 Distribution	\$ 193	-	-	-	193
Total Distributions / Repayments	\$ 2,401,210	\$ 102,658	\$ -	\$ 1,000,000	\$ 3,503,867
Balance in Receiver's trust accounts	\$ 1,701,479	\$ -	\$ -	\$ 221,128	\$ 1,922,607