



Clerk's stamp:

COURT FILE NUMBER

2103-10970

COURT

COURT OF KING'S BENCH OF ALBERTA

JUDICIAL CENTRE

EDMONTON

PLAINTIFF

CANADIAN WESTERN BANK

DEFENDANT

SHAMROCK VALLEY ENTERPRISES LTD.

DOCUMENT

FEE AFFIDAVIT

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS DOCUMENT

Receiver:

The Bowra Group Inc.
1411 TD Tower, 10088 – 102 Avenue
Edmonton, AB, Canada T5J 2Z1
Attention: Kristin Gray
Phone: 780.705.0073 Fax: 780.705.1946
Email: kgray@bowragroup.com

Counsel:

PARLEE MCLAWS LLP
Barristers and Solicitors
1700 Enbridge Centre
10175 – 101 Street NW
Edmonton, AB, Canada T5J 0H3

Attention: Jeremy H. Hockin, K.C.
Phone: 780.423.8532 Fax: 780.423.2870
Email: jhockin@parlee.com

Attention: Steven A. Rohatyn
Phone: 780.423.8177 Fax: 780.423.2870
Email: srohatyn@parlee.com

**AFFIDAVIT OF KRISTIN GRAY
SWORN ON NOVEMBER 30, 2022**

I, Kristin Gray, CPA, CA, CIRP, LIT of Edmonton, Alberta, SWEAR AND SAY THAT:

1. I am a Senior Vice-President with The Bowra Group Inc., Receiver of Shamrock Valley Enterprises Ltd. (the "**Receiver**") and as such I have personal knowledge of the facts and matters herein deposed to except where stated to be based upon information and belief, and where so stated I verily believe the same to be true.
2. The Bowra Group Inc. was appointed Receiver Manager of Shamrock Valley Enterprises Ltd. pursuant to Order of Justice Neilson of the Alberta Court of Queen's Bench dated July 30, 2021 (the "**Receivership**") and stayed until August 27, 2021.

3. On August 27, 2021, a further Order was granted by Justice Dunlop of the Alberta Court of Queen's Bench lifting the stay related to the Receivership Order.
4. I am a Chartered Professional Accountant and Licensed Insolvency Trustee with over 8 years of experience in the area of Insolvency and Restructuring and have been handling the day-to-day administrative work in relation to the Receivership.
5. With respect to Receiver's accounts covering fees and disbursements incurred by the Receiver for the period April 1, 2022, to September 30, 2022, which accounts are contained herein as Exhibit "A" (the "**Accounts**"):
 - (a) The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work and name of the individual who completed the work;
 - (b) The hourly rate for each and every individual employee of the Receiver which completed work in regard to the Receivership (the "**Hourly Rates**"), including Non – Professional staff is as follows:

The Bowra Group Inc. team:

 - (i) Kristin Gray, Senior Vice-President and Licensed Insolvency Trustee - \$500/550;
 - (ii) Chris Bowra, Vice President - \$495;
 - (iii) Nicole Carreau, Associate - \$295;
 - (iv) Derek Jessop, Associate - \$250;
 - (v) Justin Heniuk, Associate - \$175;
 - (vi) Sofie Parker, Estate Administrator (Non – Professional) - \$185; and,
 - (vii) Various Administrative Staff (Non – Professional) - \$125/165.
 - (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other accountant firms within the City of Edmonton of equivalent competence and expertise in the insolvency area;
 - (d) The disbursements contained within the Accounts totaling \$4,936 are comprised of:
 - (i) Postage & stationary fees of \$857;
 - (ii) Office Costs (\$15 per hour of fees billed) for photocopying, long distance telephone, faxes, and other postage of \$4,079 (the "**Office Costs**").
 - (e) I submit that taking into account the quantum of the Office Costs as compared to the realization receipts of \$17,901,972 as set out in Appendix "E" to the Receiver's Fifth Report to Court dated November 30, 2022, that the Office Costs are fair and reasonable.
6. With respect to the Receiver's independent legal counsel, Parlee McLaws LLP ("**Parlee**"), accounts covering fees and disbursements incurred by counsel for the period March 1,

2022 to September 30, 2022, which accounts are contained herein as Exhibit "B" (the "Accounts"):

- (a) The Accounts specifically outline the date of the work completed, the description of the work completed, the length of time taken to complete the work and name of the individual who completed the work;
- (b) The hourly rate for each and every individual employee of the Receiver's independent legal counsel which completed work in regard to the Receivership (the "Hourly Rates"), including Non – Professional staff is as follows:

The Parlee McLaws Team:

- (i) Jeremy H. Hockin, K.C., Partner - \$675/710;
 - (ii) Stephen H. Kligman, Partner - \$495;
 - (iii) Steven A. Rohatyn, Partner - \$465/490;
 - (iv) Laura Perram, Associate - \$310;
 - (v) Vicki Giannacopoulos, Associate - \$510;
 - (vi) Rielle Gagnon, Student - \$225;
 - (vii) Tyler H. Godard, Student - \$215;
 - (viii) Rayne Prins, Paralegal - \$165/175;
 - (ix) Dawn Sampson, Paralegal - \$165; and,
 - (x) Various Administrative Staff (Non – Professional) - \$40.
- (c) I submit that the Hourly Rates are reasonable and comparable to the hourly rates of other law firms within the City of Edmonton of equivalent competence and expertise in the insolvency area;
 - (d) The disbursements contained within the Accounts totaling \$4,270 are comprised of:
 - (i) Printing and scanning fees of \$1,890;
 - (ii) Service charge fees of \$36;
 - (iii) Land Title Search of \$42;
 - (iv) Transcripts of \$401;
 - (v) Filing fees of \$190;
 - (vi) Search fees (corporate, bankruptcy, litigation, etc) of \$87;
 - (vii) Alberta Energy fees of \$100;
 - (viii) Westlaw fees of \$217;
 - (ix) Postage and Delivery fees of \$876;

EXHIBIT A

Summary of Receiver's Invoices and Copies of Invoices

This is Exhibit " A " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 30 day

of November, 2020

Isobel Smith
A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764665

In the Matter of the Receivership of Shamrock Valley Enterprises Ltd.

Summary of Receiver's Fees

For the period of April 1, 2022 to September 30, 2022

Period	Invoice	Fees	Disbursements	GST	Total
Apr 1, 2022 - Apr 30, 2022	9422	25,650.25	1,131.00	1,339.06	28,120.31
May 1, 2022 - May 31, 2022	9447	19,516.00	1,312.95	1,041.45	21,870.40
Jun 1, 2022 - Jun 30, 2022	9467	12,015.00	1,303.95	665.95	13,984.90
Jul 1, 2022 - Jul 31, 2022	9485	5,452.50	295.50	284.41	6,032.41
Aug 1, 2022 - Aug 31, 2022	9508	14,860.75	734.25	779.75	16,374.75
Sep 1, 2022 - Sep 30, 2022	9523	3,493.00	158.25	182.56	3,833.81
		80,987.50	4,935.90	4,293.18	90,216.58



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

May 16, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

Please find enclosed our Invoice No. 9422 for professional services rendered for the period April 1, 2022 to April 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per:

Kristin Gray
/encl.

May 16, 2022

Invoice No: 9422
GST No: 85167 7146

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period April 1, 2022 to April 30, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-01	KG	Review Canadian Western Bank ("CWB") payout statements. Correspondence with Nicole Carreau regarding the same; Various correspondence with Ritchie Bros. Auctioneers (Canada) Ltd. ("Ritchie Bros.") regarding removal of registrations on the Delta Valley Landscaping & Lawn Services ("Delta Valley") scrapers;	500.00	0.50	250.00
2022-04-01	JH	Draft Fee Affidavit for the Receiver's Fifth Report to Court ("Fifth Report");	175.00	1.50	262.50
2022-04-01	NC	Discussion with Lee Culford, residential tenant, regarding moving out of the property and walk through inspection; Discussion with Andrew Clewes of Ritchie Bros. in regards to remaining equipment and sale of the Elk Point lands; Discussion with Debbie of RF Protection	295.00	3.00	885.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		& K9 Services regarding regular patrol of the Elk Point land; Update the distribution schedule with payout values received from Bank of Montreal ("BMO"); Review of accounts receivable settlement received from Ranchland HD Equipment Solutions Inc. ("Ranchland"). Discussion with John Hutton of Ranchland regarding the same; Continue to prepare the Receiver's Fifth Report and Fee Affidavit; Review and various amendments to the Fee Affidavit. Discussion with Justin Heniuk regarding the same; Discussion with a creditor regarding the distribution progress. Provide a copy of the Receivership Order and Form 87 Notice and Statement of Receiver;			
2022-04-01	SP	Estate administration related to banking matters;	185.00	0.50	92.50
2022-04-03	KG	Various correspondence with Devin Norris of Ritchie Bros. regarding the reconciliation of the auction proceeds, removed assets, transaction fee split, and payment of the transaction fee on the real estate sale;	500.00	0.25	125.00
2022-04-04	SC	Bank reconciliation;	125.00	0.25	31.25
2022-04-04	NC	Confirm the buyout amounts received from CWB agree; Provide Antonia Cheung and Tony Thompson of HUB International Insurance ("HUB") an update regarding the liquidation and removal of all equipment and rolling stock;	295.00	0.40	118.00
2022-04-05	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-05	DP	Send wire instructions to Devin Norris of Ritchie Bros.; File GST for March;	165.00	0.50	82.50
2022-04-05	IS	Prepare miscellaneous correspondence;	125.00	1.00	125.00
2022-04-05	KG	Prepare for and attend the Saskatchewan security case management conference; Review updated Business Development Bank of Canada payout; Review auction contract provided by Ritchie Bros. related to the Delta Valley scrapers. Forward to Steve Rohatyn of Parlee McLaws LLP ("Parlee") for review; Review correspondence to Delta Valley from Jerry Hockin of Parlee regarding the scraper funds in trust and draft Consent Order to remove builders' liens; Call with the purchaser of the Elk Point lands regarding the closing date and utility listing; Review and approve invoices for payment; Correspondence to Borden Ladner Gervais LLP ("BLG") regarding maintaining the BC registration;	500.00	3.00	1,500.00
2022-04-05	NC	Review of legal invoices received and paid with Kristin Gray; Discussion with Justin Heniuk in regards to preparation of Elk Point lands regular service providers package; Review vendor invoices and submit to Kristin Gray for payment;	295.00	0.40	118.00
2022-04-06	SP	Estate administration related to: Review receipts and disbursements; Review and edit journal entries; GL and bank account reconciliation;	185.00	1.00	185.00
2022-04-06	JH	Draft Elk Point lands regular service providers working paper;	175.00	0.25	43.75

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-07	KG	Correspondence with Shirley Harms of Lakeland Realty regarding interest on the bare land and moving the possession date forward on the residential property;	500.00	0.25	125.00
2022-04-07	NC	Various correspondence with Shirley Harms of Lakeland Realty regarding the vacant residential house and potential possession date change. Discussion with Kristin Gray about the same; Discussion with Kristin Gray regarding the settlement of Ranchland outstanding AR. Correspondence with John Hutton of Ranchland regarding the same; Discussion with Kristin Gray regarding correspondence received from Devin Norris of Ritchie Bros. Correspondence with Devin Norris of Ritchie Bros. regarding the Sale and Vesting Order and discharge of security;	295.00	0.75	221.25
2022-04-08	KG	Review draft Claim Process Order. Call with Steve Rohatyn of Parlee regarding the same. Provide comments and edits; Correspondence with Devin Norris of Ritchie Bros. regarding the auction settlement;	500.00	1.00	500.00
2022-04-11	NC	Draft email correspondence to Steve Rohatyn of Parlee regarding vacant residential house and possession date change. Discussion and correspondence with Shirley Harms of Lakeland Realty regarding the same; Notify the Town of Elk Point in regards to the upcoming closing of the residential house and cancel utility services for the same; Correspondence with a unsecured creditor regarding anticipation of distribution;	295.00	0.50	147.50
2022-04-11	KG	Edit and finalize miscellaneous correspondence; Correspondence to Parlee regarding the	500.00	1.00	500.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		distribution application date; Correspondence with Shirley Harms of Lakeland Realty and Steve Rohatyn of Parlee regarding the residential property sale and closing date. Review amendment to move closing; Correspondence with Devin Norris of Ritchie Bros. regarding confirmation of receipt of funds and timing of the reconciliation; Correspondence to Chuck Russell of McLennan Ross LLP regarding the CWB payout;			
2022-04-12	DP	Review and finalize miscellaneous correspondence; Assist with reconciliation of auction settlement; Various correspondence regarding confirmation of funds from Ritchie Bros. Provide allocation and review posting of the same;	165.00	1.75	288.75
2022-04-12	IS	Deposit funds received at the bank, enter the same into Ascend;	125.00	0.25	31.25
2022-04-12	NC	Execute Real Estate Purchase Amendment and provide a copy to Kristin Gray and Shirley Harms of Lakeland Realty; Discussion with Kristin Gray regarding the Ritchie Bros. settlement reconciliation. Detailed review of the same; Discussion with Devin Norris of Ritchie Bros. in regards to separating auction proceeds into lots used in the Request for Offers to Purchase ("ROP"); Prepare ROP lot settlement summary of the Ritchie Bros. auction. Provide the same to Kristin Gray and Jerry Hockin of Parlee;	295.00	3.25	958.75
2022-04-12	KG	Review supplemental auction agreement related to the Delta Valley scrapers and forward with comments to Devin Norris	500.00	2.50	1,250.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		of Ritchie Bros.; Review Essex Financial Corporation ("Essex") payout numbers. Reconcile to prior payouts to ensure payments have been applied; Various correspondence to Devin Norris of Ritchie Bros. regarding reconciliation of the real estate transaction fee; Detailed review of the auction settlement. Correspondence with Jerry Hockin and Steve Rohatyn of Parlee regarding the same; Give instructions to Nicole Carreau to separate auction proceeds into ROP lots;			
2022-04-12	SP	Various estate administration and banking tasks;	185.00	0.25	46.25
2022-04-13	NC	Discussion with unsecured creditors in regards to the claims process; Follow up with Mark Gawlinski of Branch Landscaping Ltd. in regards to outstanding AR and proposed settlement; Review correspondence from Luke Simpson of Lloyd Sadd Insurance Brokers in regards to insurance refund; Update and various revisions to the Receiver's Fee Affidavit;	295.00	2.00	590.00
2022-04-13	KG	Call with Jerry Hockin and Steve Rohatyn of Parlee regarding the distribution report, professional fees, Essex payout and Ritchie Bros. auction reconciliation; Correspondence to Vicki Giannacopoulos of Parlee regarding reconciliation and payment of the real estate transaction fee to Ritchie Bros.; Review and approval of invoices for payment;	500.00	1.25	625.00
2022-04-14	NC	Prepare an interim statement of receipts and disbursements; Prepare the Fifth Report;	295.00	4.00	1,180.00

Shamrock Valley Enterprises Ltd. - Receivership
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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-15	NC	Correspondence with Devin Norris of Ritchie Bros. regarding discussion of auction results with Murry Nielsen of the Company;	295.00	0.25	73.75
2022-04-18	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-04-18	NC	Edits to the Fifth Report and amendments to the Fee Affidavit; Correspondence with unsecured creditors in regards to the claims process;	295.00	4.50	1,327.50
2022-04-19	KG	Attendance at Parlee to sign various lien discharges; Correspondence with Steve Rohatyn of Parlee regarding the Claims Process Order and estimated distribution; Execute Receiver's Certificate for the Residential Property; Email correspondence to Devin Norris of Ritchie Bros. regarding the final settlement payment and scraper supplemental auction agreement. Forward Ritchie Bros. edits to Parlee;	500.00	1.50	750.00
2022-04-20	DP	Email correspondence to Steve Rohatyn of Parlee to set up a time to sign lien discharges; Attendance at the Parlee office to meet Steve Rohatyn to sign discharge; Arrange courier for original Receiver's Certificate. Prepare a cover letter for the same; Prepare a summary of lease buyouts. Provide the same to Kristin Gray; Review and edits to Fifth Report;	165.00	1.25	206.25
2022-04-20	NC	Utility account follow up in regards to the disconnection of services at the Residential Property; Follow up with John Hutton of Ranchland in regards to the settlement of accounts receivable payment;	295.00	0.50	147.50

Shamrock Valley Enterprises Ltd. - Receivership
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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Various correspondence with Shirley Harms of Lakeland Realty in regards to the closing of the Residential Property;			
2022-04-21	IS	Post funds received into Ascend. Deposit the same at the bank;	125.00	0.25	31.25
2022-04-21	NC	Discussions with several creditors regarding the unsecured claims and the upcoming application; Discussion with Brienne Greening of ATB Financial ("ATB") in regards to the closure of the ATB chequing account; Update the Fifth Report with amended Claims Process Order changes; Review the Fifth Report with Kristin Gray. Various amendments in regards to the same. Send a copy of Steve Rohatyn and Jerry Hockin of Parlee for review;	295.00	4.25	1,253.75
2022-04-21	KG	Review Essex payout for Contract No; 3846-302626 to confirm the application of dozer payment; Edits and changes to the Fifth Report; Edits and changes to the Fee Affidavit; Review amended Claims Process Order; Review and execute Elk Point land amendment for the closing extension;	500.00	5.00	2,500.00
2022-04-22	IS	Post fund received into Ascend, deposit the same at the bank;	125.00	0.25	31.25
2022-04-22	NC	Review amendments to the Fifth Report. Update Kristin Gray about the same; Prepare appendices for the Fifth Report; Reconcile cheque received from Ranchland in regards to the settlement of accounts receivable. Provide confirmation to John Hutton of Ranchland receipt for the same; Draft letter to unsecured creditors regarding upcoming application and Claims Process Order;	295.00	3.50	1,032.50

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-04-22	KG	Review closing package for the residential property. Provide posting journal entry; Various correspondence with Vicki Giannacopoulos of Parlee regarding the property taxes owing on Elk Point land. Review various tax certificates; Call with Jerry Hockin and Steve Rohatyn of Parlee regarding various changes to the Claims Process Order, including that of a Claims Officer; Give instructions to Nicole Carreau regarding various edits to the Fifth Report; Review and edits to the letter to unsecured creditors regarding the distribution and claims process application; Email correspondence to Ashley Nygren of Synergy Credit Union Ltd. ("Synergy") regarding an updated payout amount;	500.00	2.50	1,250.00
2022-04-25	IS	Post funds received into Ascend. Deposit the same at the bank;	125.00	0.25	31.25
2022-04-25	KG	Review latest edits to the Claims Process Order; Edits and changes to the Fifth Report. Correspondence with Jerry Hockin and Steve Rohatyn of Parlee regarding timing for filing; Email correspondence to Jerry Hockin of Parlee regarding the proceeds from the Leroy / 102 Sask. and Synergy Credit Union lots; Correspondence with BLG regarding maintaining BC registration; Finalize Supplemental Agreement to Contract to Auction. Forward to Ritchie for signature; Correspondence with Devin Norris of Ritchie Bros. regarding two unsold assets and a related reduction to transaction fees; Call with the Elk Point purchaser regarding insurance coverage;	500.00	4.00	2,000.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Correspondence to Devin Norris of Ritchie Bros. and Vicki Giannacopoulos of Parlee to provide a summary of utility and service providers for the Elk Point purchaser;			
2022-04-25	DP	Review of cheques received from Parlee related to sale proceeds. Coordinate deposit and provide allocation for the same; Review of correspondence to creditors regarding upcoming application; Assist in finalizing the Fifth Report; Sign and swear Fee Affidavit with Kristin Gray in support of application;	165.00	0.75	123.75
2022-04-25	NC	Prepare regular service providers listing for purchasers of Elk Point lands and shop. Draft email to Devin Norris of Ritchie Bros. regarding the same; Contact HUB to cancel insurance on the Elk Point yard and shop. Cancel utility services for the same; Various amendments to the Fifth Report and corresponding appendices. Discussions and review with Kristin Gray regarding the same;	295.00	2.50	737.50
2022-04-26	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	1.00	125.00
2022-04-26	IS	Mailout to all unsecured creditors. Swear mailing affidavit for the same;	125.00	1.00	125.00
2022-04-26	KG	Give instructions to finalize and file the Fifth Report; Finalize letter to unsecured creditors; Review and approve invoices for payment; Review Affidavit of Service; Correspondence with Jerry Hockin of Parlee regarding the timeline and dates in the Claims Process Order; Receive and consider correspondence from Ryan Quinlan of Duncan Craig LLP	500.00	2.50	1,250.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		regarding certain assets being included in the auction. Correspondence and discussion with Devin Norris of Ritchie Bros. regarding the same; Correspondence to Komatsu, LBEL and Wells Fargo regarding the status of the released equipment;			
2022-04-26	DP	Coordinate mailout to unsecured creditors regarding application; Prepare Affidavit of Service for the same. Sign and swear the same; Review of GL to determine payments made to Leroy. Confirm the same with Kristin Gray; Prepare correspondence to Kubota regarding sale of collateral;	165.00	1.25	206.25
2022-04-26	NC	Review the compiled Fifth Report. Deliver the same to Parlee; Prepare cheque requests and submit to Kristin Gray for approval; Correspondence with utility providers confirming cancellation of services;	295.00	0.75	221.25
2022-04-27	KG	Review distribution and claims process application materials; Give instructions regarding a website update; Correspondence to Devin Norris of Ritchie Bros. regarding key release to the Elk Point purchaser;	500.00	0.50	250.00
2022-04-27	DP	Review of website update; Prepare cover letter and fax application materials to CRA; Review of correspondence and direct Isobel Smith to send Creditor's Package advising of Receivership;	165.00	0.50	82.50
2022-04-28	IS	Website update;	125.00	0.10	12.50
2022-04-28	KG	Review and recalculate amount owing to Synergy at May 3, 2022; Various correspondence with Judy Langlais of Komatsu regarding sale of	500.00	1.50	750.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		released equipment and calculation of the equity payable to the Receiver. Provide payment instructions; Provide journal entry for third payment from Ritchie Bros. Confirm and reconcile amount; Correspondence with Dean Evanger of 49 North Lubricants regarding the claims process; Email correspondence to Steve Rohatyn of Parlee regarding Murry Nielsen's request to confirm all assets were sold via the Ritchie Bros. auction;			
2022-04-28	NC	Discussion with an unsecured creditor regarding the claim process; Discussion with Sandra McDermott of the CRA in regards to the review of Canada Emergency Wage Subsidy and release of funds; Prepare cheque requests and submit to Kristin Gray for approval; Review HUB insurance policy to determine 100% retained insurance policy. Update Kristin Gray for the same;	295.00	0.75	221.25
2022-04-29	IS	Post funds received into Ascend, deposit the same at the bank; Website update;	125.00	0.35	43.75
2022-04-29	SC	Bank reconciliation;	125.00	0.25	31.25
2022-04-29	SP	Various estate administration and banking tasks;	185.00	0.25	46.25
2022-04-29	NC	Discussions with various creditors regarding the upcoming application; Discussion with Kristin Gray regarding website updates. Correspondence with Isobel Smith regarding the same; Create email contact listing for creditors for claims process and distribution. Add creditors to the same; Update Essex payout amounts to include legal costs;	295.00	1.40	413.00

Shamrock Valley Enterprises Ltd. - Receivership
Invoice 9422

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Amendments to the Fifth Report. Distribute the same;			
	TOTAL			75.40	\$25,650.25

INVOICE SUMMARY

PROFESSIONAL FEES		\$25,650.25
OFFICE COSTS		\$1,131.00
GST on Professional Fees	\$1,282.51	
GST on Office Costs	\$56.55	
		\$1,339.06
TOTAL THIS INVOICE		\$28,120.31

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period April 1, 2022 to April 30, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	27.25	500.00	\$13,625.00
Nicole Carreau - Associate	32.70	295.00	\$9,646.50
Justin Heniuk - Associate	1.75	175.00	\$306.25
Sofie Parker - Insolvency Administrator	2.00	185.00	\$370.00
Devron Penney - Administrative Assistant	6.00	165.00	\$990.00
Saoirse Carroll - Administrative Assistant	2.25	125.00	\$281.25
Isobel Smith - Administrative Assistant	3.45	125.00	\$431.25
Time Billed	75.40	\$340.19*	\$25,650.25

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

June 13, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

Please find enclosed our Invoice No. 9447 for professional services rendered for the period May 1, 2022 to May 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per:

Kristin Gray
/encl.

June 13, 2022

Invoice No: 9447
 GST No: 85167 7146

Canadian Western Bank
 Park Place 22nd Floor 666 Burrard Street
 Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period May 1, 2022 to May 31, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-02	IS	Post website update;	125.00	0.15	18.75
2022-05-02	NC	Correspondence with Shirley Harms of Lakeland Realty regarding vacant land listing;	295.00	0.25	73.75
2022-05-02	KG	Correspondence to Steve Rohatyn and Jerry Hockin of Parlee McLaws LLP ("Parlee") regarding the list price on the vacant land, renew of the listing agreement and the Essex Financial Corporation ("Essex") payout amount;	500.00	0.25	125.00
2022-05-03	IS	Prepare miscellaneous correspondence;	125.00	1.00	125.00
2022-05-03	KG	Prepare for and attend the Distribution and Claims Process application; Correspondence to Business Development Bank of Canada ("BDC"), Synergy Credit Union ("Synergy"), Essex, and Canadian Western Bank ("CWB") regarding payment instructions	500.00	3.50	1,750.00

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		and confirmation of balances; Give instructions to Devron Penney regarding the Claims Process Order ("CPO"), specifically preparing a list of known claimants, newspaper publications, and a general letter to unsecured creditors regarding the CPO; Correspondence to Isobel Smith to prepare cheque requests for payments to CRA and Wage Earner Protection Program ("WEPP"); Correspondence with the Town of Elk Point regarding contact information for the purchaser of the Elk Point lands;			
2022-05-04	IS	Post funds received into Ascend. Deposit the same at the bank; Correspondence with Marshall Paton of Essex to confirm wire instructions;	125.00	0.25	31.25
2022-05-04	DP	Review of Order approving various distributions to creditors. Review of email correspondence from Kristin Gray regarding the same and next steps; Review of CRA trust claims. Prepare cheque request for payment of the same per Court Order; Review of WEPP claim. Prepare cheque request for payment of the same per Court Order; Prepare remittance voucher for WEPP payment. Discussion with Sofie Parker regarding the same; Prepare cheque request to Essex per Court Order. Various correspondence regarding confirming wire details and timeline for payment. Provide wire confirmation to Stephen Kroeger of Gowling WLG ("Gowling"); Prepare website update; Review of allocation and posting for funds received from Parlee; Post cheques to Receiver General for Canada in Ascend for processing; Review CPO in detail. Pull important dates and create calendar reminders for	165.00	4.25	701.25

Shamrock Valley Enterprises Ltd. - Receivership
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		the same; Advise Kristin Gray of a clerical error in CPO in address line; Review of miscellaneous correspondence;			
2022-05-04	KG	Various correspondence regarding the Essex payout. Recalculate amount and confirm such with Stephen Kroeger of Gowling. Review and approve wire payment; Provide the Elk Point property purchaser name to the Town of Elk Point; Give instructions regarding a website update; Review Filed Orders; Review form of clawback agreement; Correspondence to Steve Rohatyn of Parlee regarding status of payments to 102 Sask and Synergy; Review and approve payments to CRA and WEPP;	500.00	1.50	750.00
2022-05-05	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	1.00	125.00
2022-05-05	DP	Prepare website updates pertaining to the CPO. Edits and changes to the same per discussions with Kristin Gray; Prepare a letter to unsecured creditors regarding the CPO. Provide the same to Kristin Gray for review and comment; Correspondence to Sarah McFarlane of Post Media regarding advertising the General Notice to Claimant in the Edmonton Journal and Calgary Sun per the CPO. Various discussions regarding timeline and quotes for the same; Correspondence regarding advertising the General Notice to Claimant in the Daily Oil Bulletin. Email to Daily Oil Bulletin regarding the same; Email correspondence to B&R Eckels regarding the CPO; Review of unsecured creditor listing.	165.00	4.50	742.50

Shamrock Valley Enterprises Ltd. - Receivership
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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		<p>Cross reference with listing from Ascend; Discussions with Kristin Gray regarding unsecured amounts owing to employees after payment of WEPP. Update unsecured creditor listing for the same; Edits to WEPP spreadsheet to include calculation of unsecured payments subrogated to Service Canada and remaining unsecured claim amounts of employees; Receive copy of word CPO, strip various schedules for the General Claims Package. PDF the same;</p>			
2022-05-05	KG	<p>Call with Devron Penney to review the CPO, identify important dates and discuss newspaper publications; Review and edits to correspondence to unsecured creditors regarding the Claims Process;</p>	500.00	1.50	750.00
2022-05-06	KG	<p>Email correspondence to Bishop & McKenzie LLP ("Bishop & McKenzie") to confirm wire payment; Re-calculate CWB claim. Submit for payment; Various correspondence with Margaret-Lea Phillips of CWB and Sofie Parker regarding the same and issues with wire instructions; Review Parlee edits to the letter to unsecured creditors regarding the Claims Process; Email instructions to Devron Penney regarding the mail out and website section;</p>	500.00	1.50	750.00
2022-05-06	SP	<p>Estate administration related to various banking matters: Correspondence and phone conversations with CWB and BMO regarding wire information; Process wire transfers; Review and edit receipts and disbursements;</p>	185.00	1.50	277.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Process journal entries and account reconciliation;			
2022-05-09	DP	Review email correspondence regarding actions against the Company and certain creditors to include on the known claimant's listing ("KCL"); Review of KCL and edits to the same; Follow up phone call with Glacier Media regarding the advertisement in the Daily Oil Bulletin, obtain direct contact at Daily Oil Bulletin; Phone call with Blair of the Daily Oil Bulletin regarding advertising the CPO; Review of disbursements; Various edits to newspaper advertisements. Review and approve final drafts of the same; Review of website update; Edits to General Claims Package and letter to unsecured creditors regarding CPO. Arrange for the same to be posted on the website; Coordinate mail out of letter to unsecured creditors; Add various creditor information to the KCL per comments from Kristin Gray;	165.00	2.25	371.25
2022-05-09	IS	Website update; Mail out to unsecured creditors;	125.00	2.50	312.50
2022-05-09	KG	Review correspondence from Steve Rohatyn of Parlee summarizing all outstanding litigation per a Court search and inclusion of various parties in the KCL; Correspondence regarding a separate claims email; Review website update related to claims process; Review General Claims Package; Various edits to the KCL based on various correspondence throughout the Receivership; Review results from the scraper auction. Forward to Jerry Hockin of Parlee;	500.00	2.00	1,000.00

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Review changes to the letter to unsecured creditors regarding the CPO;			
2022-05-10	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-05-10	DP	Various discussions with Kristin Gray regarding the KCL, employee WEPP claims, and the CPO; Various edits and changes to the KCL; Review of disbursement invoices to pull email addresses for certain creditors; Sign and swear an affidavit of service; Email KCL to Steve Rohatyn and Jerry Hockin of Parlee. Summarize efforts to date in relation to the Claims Process;	165.00	1.25	206.25
2022-05-10	IS	Website update; Post disbursement into Ascend; Unsecured creditor mail out. Prepare affidavit of service for the same;	125.00	1.50	187.50
2022-05-10	NC	Review and various additions and amendments to the KCL. Discussion with Devron Penney regarding the same;	295.00	1.75	516.25
2022-05-10	KG	Detailed review and edits to the KCL; Review and approve newspaper advertisements in the Edmonton Journal, Calgary Herald, and Daily Oil Bulletin; Follow up email correspondence to LBEL and Wells Fargo regarding released equipment and sales results; Various correspondence to Ritchie Bros. Auctioneers (Canada) Ltd. ("Ritchie Bros.") regarding a discrepancy in a serial number of a scraper sold at auction subject to the supplemental auction agreement. Review Sale and Vesting Order ("SAVO") and Request for Offers to Purchase ("ROP") documents regarding the same; Correspondence with Komatsu	500.00	2.50	1,250.00

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		regarding payment of the equity in the released equipment;			
2022-05-11	DP	Receive various creditor statements and cross-reference with the KCL. Make notes of discrepancies; Review of email correspondence to creditor as drafted by Isobel Smith; Discussions regarding allocation for cheques received from CRA. Review of deposit for the same; Prepare cheque request; Review of claim received from Edmonton Kenworth; Review of tear sheets from Edmonton Journal and Calgary Herald. Save copies of the same;	165.00	0.75	123.75
2022-05-11	IS	Post funds received into Ascend, deposit the same at the bank;	125.00	0.25	31.25
2022-05-11	NC	Correspondence with Brianne Greening of ATB Financial ("ATB") in regards to deposit received in ATB account. Correspondence with Sofie Parker advising of incoming wire for the same;	295.00	0.30	88.50
2022-05-11	KG	Various correspondence with Essex and Ritchie Bros. regarding discharge of various registrations; Review Gowling legal invoices included in the Essex debt;	500.00	0.30	150.00
2022-05-11	SP	Estate administration related to various banking matters: Prepare and deliver cheque to CWB; Process wire transfers; Review and edit receipts and disbursements;	185.00	1.00	185.00
2022-05-12	IS	Post disbursements in Ascend;	125.00	0.10	12.50
2022-05-12	KG	Correspondence to Jerry Hockin of Parlee regarding amounts owing to 102 Sask / Leroy and Synergy and the director's position in respect of payment;	500.00	2.00	1,000.00

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		Email correspondence to Komatsu, BDC, CWB National Leasing, Wells Fargo and CWB regarding discharge of security. Correspondence to Steve Rohatyn of Parlee regarding the same; Correspondence to Steve Rohatyn of Parlee regarding the shortfall to leasing creditors; Execute Synergy clawback agreement;			
2022-05-13	IS	Amend creditor address in Ascend;	125.00	0.10	12.50
2022-05-13	KG	Various correspondence to Rob Farmer of Bishop & McKenzie regarding BDC's security and which assets were sold by the Receiver. Prepare a summary of such; Edit and finalize various correspondence; Correspondence with Devron Penney and Isobel Smith regarding instructions for receiving claims under the CPO;	500.00	0.50	250.00
2022-05-16	IS	Finalize miscellaneous correspondence; Correspondence with Dahlia Roberts of Masco Cranes regarding the General Claims Package;	125.00	0.75	93.75
2022-05-16	DP	Review and finalize correspondence; Prepare and file GST return for April;	165.00	0.25	41.25
2022-05-16	KG	Correspondence with Jerry Hockin of Parlee regarding legal fees included in the 102 Sask / Leroy claim;	500.00	0.10	50.00
2022-05-16	NC	Correspondence with Bell Canada regarding the claims process; Email correspondence with ATB regarding the transfer of funds; Receive and respond to various claims;	295.00	1.00	295.00
2022-05-17	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25

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2022-05-17	IS	Correspondence with Crystal of the Country of St. Paul regarding the 2022 Property taxes. Advise Kristin Gray of the same; Correspondence with Gary Szatkowski of Varsteel Ltd. regarding the General Claims Package;	125.00	0.50	62.50
2022-05-17	DP	Review of various claims received and creditor statements. Updates to KCL for the same; Phone call with CAT regarding a refund on the account and remitting the same to the Receiver. Fill out a form for the same and email it to Roger of CAT;	165.00	1.00	165.00
2022-05-17	KG	Review Dentons legal invoices included in the 102 Sask / Leroy claim; Correspondence to Jerry Hockin of Parlee regarding the Potrais claim and participating in the Claims Process;	500.00	0.50	250.00
2022-05-18	KG	Review Delta Valley Landscaping and Lawn Services ("Delta Valley") Statement of Claim and related correspondence. Give instructions to Jerry Hockin of Parlee regarding next steps;	500.00	0.25	125.00
2022-05-19	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-05-19	IS	Post disbursement in ascend;	125.00	0.10	12.50
2022-05-19	DP	Provide allocation to Isobel Smith for an incoming deposit from ATB; Review and approve an invoice for payment; Provide instructions to Isobel Smith to call CRA to determine outstanding corporate returns to be filed; Review of claims and statements received from a creditor. Add various notes to KCL;	165.00	0.75	123.75

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2022-05-19	KG	Email correspondence to creditors regarding the claims process;	500.00	0.15	75.00
2022-05-20	IS	Correspondence with Shannon of the CRA regarding the credit on the GST account and what needs to be filed in order for the credit to be released; Post funds received into Ascend, deposit the same at the bank;	125.00	0.50	62.50
2022-05-20	KG	Email correspondence to Safety Kleen and Kyle Nielsen regarding the claims process; Email correspondence to Wells Fargo to confirm the status of released assets; Email correspondence to Steve Rohatyn of Parlee regarding payment of the Synergy claim; Review LBEL statement of deficiency. Correspondence to Steve Rohaytn of Parlee regarding the same;	500.00	1.00	500.00
2022-05-20	SP	Estate administration related to various banking matters: Process wire transfers; Reconcile GL and bank account.	185.00	0.75	138.75
2022-05-24	SC	Bank reconciliation;	125.00	0.25	31.25
2022-05-24	DP	Review and approve invoices for payment; Review wire transfer request to Synergy;	165.00	0.25	41.25
2022-05-24	IS	Post disbursement in Ascend; Prepare and send wire transfer request to Sofie Parker, regarding the Synergy payout;	125.00	0.25	31.25
2022-05-24	KG	Review correspondence from Synergy regarding the payout and legal costs. Correspondence with Steve Rohatyn of Parlee regarding the same; Various correspondence to Jeff Kerr of PSM Lawyers regarding the Synergy payout. Recalculate payout and approve for payment. Various correspondence	500.00	1.50	750.00

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		regarding trust account instructions; Call with Jerry Hockin and Steve Rohatyn of Parlee regarding the Synergy and 102 Sask/Leroy payouts, Delta Valley claim and KCL;			
2022-05-25	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-05-25	DP	Review of comments provided by Murry Neilsen, Director of the Company, on the KCL. Discussion with Kristin Gray regarding the same and which creditors will receive a General Claims Package and which will receive a Notice of Proposed Payment; Edits to KCL with Kristin Gray; Review of wire transfer requests prepared by Isobel Smith;	165.00	1.00	165.00
2022-05-25	IS	Prepare and send a wire transfer request to Sofie Parker, regarding the 102 Sask/Leroy payout; Review claim received, save to one drive and update KCL;	125.00	0.50	62.50
2022-05-25	KG	Calculate the amount owing to 102 Sask / Leroy. Various correspondence to John Regush of Dentons regarding the same. Approve payment request; Begin detailed review of KCL and claims received to date;	500.00	2.00	1,000.00
2022-05-25	SP	Estate administration related to: Review receipts and disbursements; GL and account reconciliation; Prepare 2022 Annual Banking Report;	185.00	0.50	92.50
2022-05-26	DP	Review of receipts and disbursements; Review of cheque received and provide allocation for the same;	165.00	0.25	41.25
2022-05-26	IS	Post disbursement into Ascend;	125.00	0.10	12.50

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-26	KG	A detailed review of the KCL. Review and responds to correspondence from Ryan Quinlan of Duncan Craig LLP ("Duncan Craig") regarding the same; Review related party and shareholder claims and supporting documentation. Correspondence to Steve Rohatyn and Jerry Hockin of Parlee regarding the same;	500.00	2.00	1,000.00
2022-05-27	IS	Post funds received into Ascend, deposit the same at the bank;	125.00	0.25	31.25
2022-05-27	KG	A detailed review of the KCL with Steve Rohatyn and Jerry Hockin of Parlee; Correspondence with a creditor regarding the claims process;	500.00	1.00	500.00
2022-05-30	KG	Email correspondence to Ryan Quinlan of Duncan Craig regarding outstanding corporate tax returns and the deadline for comments on the KCL; Review and approve invoices for payment; Review Ritchie Bros. settlement statement. Correspondence to Steve Rohatyn of Parlee regarding the same; Provide journal entry posting to Devron Penney;	500.00	0.50	250.00
2022-05-30	DP	Phone call with Rife Resources regarding Receivership; Discussions regarding outstanding 2021 corporate return; Review and approve invoices for payment; Updates to KCL per statements received; Scan and save various Statement of Adjustments; Advise Sofie Parker of incoming wire and provide allocation to Isobel Smith for the same;	165.00	0.75	123.75

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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-05-30	IS	File a proof of claim with Harris & Partners regarding the accounts receivable amount due; Post funds received into Ascend;	125.00	0.50	62.50
2022-05-31	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-05-31	DP	Review and print Purolator invoice for payment approval; Prepare a cover letter for the General Claims Package mail out to creditors; Prepare a cover letter for the Notice of Proposed Payments to creditors; Prepare Notice of Proposed Payments for 35 former employees; Prepare Notice of Proposed Payments for 160 unsecured creditors; Review of all drafted proposed payment packages to ensure accuracy; Email to Ryan Quinlan of Duncan Craig to confirm addresses for two creditors that were added to the KCL per Murry Nielsen's, of the company, request; Discussions with Isobel Smith and Kristin Gray regarding process for claims we receive that differ from the approved KCL; Review of three claims received from creditors;	165.00	4.75	783.75
2022-05-31	IS	Post disbursement into Ascend; Draft notice of proposed payments to creditors;	125.00	1.50	187.50
2022-05-31	KG	Various correspondence with Devron Penney regarding the Notices of Proposed Payment; Various correspondence with Wells Fargo regarding the remittance of the overage on a released asset. Correspondence to Steve Rohaytn of Parlee regarding the same;	500.00	0.50	250.00

Shamrock Valley Enterprises Ltd. - Receivership
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	<u>TIME</u>	<u>FEE</u>
TOTAL	67.65	\$19,516.00

PROFESSIONAL FEES		\$19,516.00
DISBURSEMENTS		
Office Costs	1,014.75	
Postage - Notice of Claims Process	193.20	
Stationary - Notice of Claims Process	<u>105.00</u>	1,312.95
GST on Professional Fees	975.80	
GST on Taxable Disbursements	<u>65.65</u>	1,041.45
TOTAL THIS INVOICE		<u>\$21,870.40</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period May 1, 2022 to May 31, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	25.05	500.00	12,525.00
Nicole Carreau	Associate	3.30	295.00	973.50
Sofie Parker	Insolvency Administrator	3.75	185.00	693.75
Administration	Administrative	35.55	165.00	5,323.75
Time Billed		67.65	288.48 *	19,516.00

(*Average)



The Bowra Group Inc.
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July 15, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

**Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E**

Please find enclosed our Invoice No. 9467 for professional services rendered for the period June 1, 2022 to June 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
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July 15, 2022

Invoice No: 9467
GST No: 85167 7146

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Park Place 22nd Floor 666 Burrard Street
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Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period
June 1, 2022 to June 30, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-01	KG	Review all Notices of Proposed Payment ("NPP"); Review listing of General Claim Package ("GCP") recipients; Review cover letters to claimants; Correspondence with Steve Rohatyn of Parlee McLaws LLP ("Parlee") regarding the cover letter and timeline for consensually resolving claims;	500.00	3.00	1,500.00
2022-06-01	DP	Phone call with JTB Trucking Ltd. regarding the Claims Process, direct him to the Receiver's website to download GCP and walk him through the process for filing a Proof of Claim ("POC"); Phone call with Clem Poulin, a former employee of the Company, regarding the Claims Process; Discussions with Kristin Gray regarding revisions to Known Claimants List ("KCL"), changes to certain notices and	165.00	1.50	247.50

Shamrock Valley Enterprises Ltd. - Receivership
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<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		packages to be sent. Updates to KCL for the same;			
2022-06-01	IS	Review received claims to ensure addresses are correct. Make adjustments in the KCL regarding the same; Process new claim from JTB Trucking Ltd. Save to One drive, update KCL of the same; Phone call with Glenda Joel of MLT Aikins LLP regarding the NPP for Cornerstone Co-operative ("Cornerstone");	125.00	0.60	75.00
2022-06-01	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-02	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-06-02	DP	Various updates to the KCL; Review of claim received from Invistec Consulting Ltd.; Various correspondence with creditors regarding the Claims Process and questions they have regarding the same; Review, scan and save signed NPP. Export individual signed notices to be sent via email; Complete mail out of NPP to 192 creditors;	165.00	6.25	1,031.25
2022-06-02	DJ	Assist with the mail out of NPPs;	250.00	0.25	62.50
2022-06-02	KG	Correspondence to Wells Fargo regarding the overage refund. Review and execute contractor forms. Review and submit invoice to Well Fargo;	500.00	0.25	125.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-03	DP	Complete mail out of GCPs to 25 creditors; Prepare a cover letter to CRA regarding NPPs. Fax the same to Albert Larocque at the CRA; Prepare and send individual emails to 85 creditors containing their NPP; Prepare and send email containing GCP to 15 creditors;	165.00	4.50	742.50
2022-06-03	KG	Review email correspondence to accompany NPPs; Correspondence with Devron Penney regarding the process for receiving Notices of Dispute;	500.00	0.25	125.00
2022-06-06	DP	Review of various claims received from creditors. Update KCL for the same; Discussion with Kristin Gray regarding correspondence and claim received from Finning Canada ("Finning") and the fact it is less than the proposed payment. Issue amended NPP; Answer various email inquiries from creditors regarding the Claims Process; Prepare a mailing affidavit for the GCPs and NPPs sent. Compile exhibits for the same;	165.00	2.00	330.00
2022-06-06	KG	Review and approve invoices for payment; Receive correspondence regarding the NPP sent to Cornerstone; Various correspondence with claimants regarding payment dates; Email correspondence to Finning regarding an amended NPP. Review amended NPP;	500.00	0.50	250.00
2022-06-07	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.75	93.75
2022-06-07	DP	Phone call with Cheryl from Robertson Group Ltd. regarding the NPP they received and the fact that they are owed	165.00	0.50	82.50

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		more, direct to Receiver's website to download GCP and discuss Claims Process and next steps; Phone call with Brandon Jackson, previous employee of the Company, regarding the NPP;			
2022-06-07	IS	Post disbursement in Ascend. Send the same to Vancouver for processing;	125.00	0.15	18.75
2022-06-08	DP	Email correspondence with various creditors; Updates to the KCL per correspondence and claims received. Email correspondence to Kristin Gray regarding the same; Review and edit miscellaneous correspondence; Finalize Affidavit of Service, sign and swear the same. Scan and arrange for a courier to Parlee; Record mailing costs and enter in Timeslips;	165.00	1.25	206.25
2022-06-08	IS	Prepare miscellaneous correspondence;	125.00	1.00	125.00
2022-06-08	KG	Email correspondence to Ryan Quinlan of Duncan Craig LLP ("Duncan Craig") regarding a Notice of Dispute. Correspondence with the claimant regarding the same. Review documentation; Call with Steve Rohatyn of Parlee regarding the claims process to date. Correspondence with Devron Penney and Isobel Smith regarding tracking Notice of Disputes and other variances; Review March invoice and extract professional fees related to the Delta Valley Landscaping and Lawn Services ("Delta Valley") application. Summarize and send to Jerry Hockin of Parlee for inclusion in the Statement of Claim;	500.00	1.00	500.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-08	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-09	IS	Edits to miscellaneous correspondence; Post funds received to Ascend, deposit the same at the bank; Email correspondence with Alberta Safety Codes Authority regarding the Receivership and the Company no longer operating;	125.00	1.50	187.50
2022-06-09	KG	Call with Steve Rohatyn of Parlee regarding the process to consensually resolve disputed claims and the issuance of amended NPP; Execute Claims Process Order ("CPO") mailing affidavit. Correspondence with Parlee regarding the filing of the same;	500.00	0.30	150.00
2022-06-13	IS	Finalize miscellaneous correspondence;	125.00	0.25	31.25
2022-06-13	DJ	Prepare monthly GST return;	250.00	0.20	50.00
2022-06-14	DP	Receive and respond to various creditor inquiries; Review of various POCs and Notices of Dispute received. Discussions with Isobel Smith regarding the same; Various updates and notes to KCL;	165.00	1.00	165.00
2022-06-14	IS	Review Notices of Dispute, update KCL of the same; Post Disbursement to Ascend;	125.00	1.25	156.25
2022-06-15	DP	Email and telephone correspondence with various creditors; Receive and review various Notices of Dispute from creditors and email correspondence related to the same; Updates to the KCL per correspondence	165.00	1.00	165.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		and claims received. Discussions with Isobel Smith regarding the same;			
2022-06-15	IS	Review email correspondence from Ryan Quinlan of Duncan Craig regarding Notices of Dispute in the Shamrock claims email;	125.00	0.50	62.50
2022-06-15	SP	Estate administration tasks related to various banking matters; Review receipt and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous correspondence;	185.00	0.50	92.50
2022-06-16	IS	Post funds received into Ascend. Deposit the same at the bank; Process and review received claims. Review the same with Kristin Gray; Email revised NPPs to claimants;	125.00	2.75	343.75
2022-06-16	DJ	File monthly GST return;	250.00	0.15	37.50
2022-06-16	KG	Review Notices of Dispute received to date and various correspondence from Ryan Quinlan of Duncan Craig regarding a resolution of various claims; Review revised NPPs; Review Claims received to date. Email correspondence to Ryan Quinlan of Duncan Craig regarding comment needed from the Company; Update KCL; Email correspondence with Steve Rohatyn of Parlee regarding the claim from Caouette & Sons Implements Ltd. ("Caouette & Sons"). Review AR balance. Review Notice of Disallowance; Email correspondence to Ryan Quinlan of Duncan Craig regarding American Express Credit Card ("AMEX") balances; Review monthly GST return; Review Personal Property Registry ("PPR") discharge provided by CWB. Forward the same to Steve Rohatyn of	500.00	3.00	1,500.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Parlee; Follow up email to Wells Fargo regarding overage payment;			
2022-06-20	IS	Review mail received; Ensure the creditors from the statements received are on the KCL; Review POC received. Check to ensure the amount matches the KCL. Scan and save to one drive; Phone call with ABSA (Alberta Boilers Safety Association) to inform them of the Receivership. Leave voicemail requesting call back;	125.00	0.50	62.50
2022-06-20	KG	Call with Steve Rohatyn of Parlee regarding the claims from AMEX; Summarize claims from CWB National Leasing and reference to equipment listing as at the date of the Receivership. Correspondence to Steve Rohatyn of Parlee regarding the same; Edit and finalize correspondence to Caouette & Sons regarding the right of set-off against their claim. Correspondence with Steve Rohatyn of Parlee regarding the same;	500.00	0.75	375.00
2022-06-21	IS	Send NPPs to creditors;	125.00	1.00	125.00
2022-06-21	KG	Detailed review of the AR ledger to identify any amounts with approaching limitation periods. Email correspondence to Steve Rohatyn of Parlee regarding the same; Update KCL and give instructions to Isobel Smith to issue further NPPs Email correspondence to Deloitte Canada, Notice of Intention to File a Proposal Trustee for Prairie Tech Oilfield, regarding the status of proceedings; Email correspondence to Isobel Smith regarding sending a GCP to AMEX;	500.00	1.50	750.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-06-21	SP	Estate administration tasks related to various banking matters; Review receipts and disbursements; Process cheques and electronic payments; Edit and finalize miscellaneous reports and correspondence;	185.00	0.50	92.50
2022-06-23	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-06-23	IS	Post disbursement into Ascend. Send the same to Vancouver for processing; Post funds received into Ascend. Deposit the same at the bank; Various phone and email correspondence with a creditor. Update Kristin Gray of the same;	125.00	1.25	156.25
2022-06-24	IS	Review and process POC received; Call with Enmax to request the credit on the account be returned to the Receiver. Inform Kristin Gray of the same; Email to creditor regarding updating their mailing address;	125.00	1.00	125.00
2022-06-24	KG	Correspondence with Isobel Smith regarding updates to mailing addressees and returned NPPs; Review and updates to KCL;	500.00	0.25	125.00
2022-06-27	SC	Bank reconciliation;	125.00	0.25	31.25
2022-06-27	IS	Review received Notices of Dispute. Update KCL for the same; Review pre-Receivership Enmax statement, send GCL, and request the closure of the pre-Receivership accounts;	125.00	1.00	125.00
2022-06-27	KG	Review of various claims. Correspondence with Brad Angove of Duncan Craig and Isobel Smith regarding the same; Review Notices of Dispute received from	500.00	0.75	375.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9467

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		AB Gill Trucking Limited and Stoneco Aggregates;			
2022-06-28	KG	Review Enmax statements. Review and approve correspondence regarding the CPO; Review Delta Valley Statement of Claim; Review and execute s.50 Demand to Secured Party in regards to the Delta Valley PPR registration; Review KCL. Correspondence with Isobel Smith regarding the status of various claims and amounts;	500.00	1.00	500.00
2022-06-29	IS	Detailed review of POCs received. Confirm no amounts have been paid to AB Gill Tricking Limited and Stoneco Aggregates by the Receiver. Inform Kristin Gray of the same;	125.00	0.50	62.50
2022-06-29	KG	Review claims received from AB Gill Trucking Limited and Stoneco Aggregates. Review for payments made during the Receivership and correspondence with Isobel Smith regarding the same;	500.00	0.50	250.00
2022-06-30	IS	Various correspondence with claimants regarding the Claims Bar date; Arrange courier; Draft email to Adrianna Acosta of Trimble regarding the NPP for GeoTrac Systems. Send to Kristin Gray for Review;	125.00	1.00	125.00
TOTAL				49.65	\$12,015.00

PROFESSIONAL FEES		\$12,015.00
DISBURSEMENTS		
Office Costs	744.75	
Postage - General Claims Packages, and Notice of Proposed Payments	223.20	
Stationary - General Claims Packages, and Notice of Proposed Payments	336.00	
		<u>1,303.95</u>
GST on Professional Fees	600.75	
GST on Taxable Disbursements	65.20	
		<u>665.95</u>
TOTAL THIS INVOICE		<u>\$13,984.90</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period June 1, 2022 to June 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	13.05	500.00	6,525.00
Derek Jessop	Associate	0.60	250.00	150.00
Sofie Parker	Insolvency Administrator	2.00	185.00	370.00
Administration	Administrative	34.00	146.18	4,970.00
Time Billed		49.65	241.99 *	12,015.00

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

August 15, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

**Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E**

Please find enclosed our Invoice No. 9485 for professional services rendered for the period July 1, 2022 to July 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per: 

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

August 15, 2022

Invoice No: 9485
GST No: 85167 7146

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period July 1, 2022 to July 31, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-04	IS	Review of Proof Of Claims ("POC") received. Provide Kristin Gray an update of the same; Draft email to Ryan Quinlan of Duncan Craig LLP ("Duncan Craig") regarding a Receiver's update on the Claims Process;	125.00	1.00	125.00
2022-07-04	KG	Review and edit correspondence to a creditor regarding the Notice of Proposed Payment ("NPP") and timing of payment;	500.00	0.10	50.00
2022-07-05	IS	Various correspondence to CWB National Leasing ("CWB") regarding their POC, request further information; Provide Ryan Quinlan of Duncan Craig, and Kristin Gray with an update on POCs and disputes received;	125.00	0.25	31.25
2022-07-05	KG	Email correspondence with Isobel Smith regarding claims received to be approved by the Company; Review claims from J-Tek Electric and	500.00	1.25	625.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Vercomm Wireless ("Vercomm"); Review email correspondence from Ryan Quinlan of Duncan Craig regarding printers/photocopiers sold by Ritchie Bros. Auctioneers ("Ritchie Bros."). Reconcile to inventory listing. Email correspondence to Devin Norris of Ritchie Bros. to confirm serial numbers; Email correspondence with Isobel Smith regarding contacting CWB to obtain serial numbers of leased photocopiers; Email correspondence to Ryan Quinlan of Duncan Craig with a reconciliation of the printers and photocopiers in reference to the CWB claim filed;			
2022-07-06	IS	Prepare miscellaneous correspondence; Review correspondence from Ryan Quinlan of Duncan Craig;	125.00	2.25	281.25
2022-07-06	KG	Receive and respond to correspondence from Ryan Quinlan of Duncan Craig regarding the disputes of AB Gill Trucking Ltd. ("AB Gill"), Stoneco Aggregates Inc. ("Stoneco"), and Vercomm claims. Update Known Claimants List ("KCL") for the same; Call with Steve Rohatyn of Parlee McLaws LLP ("Parlee") regarding the disputes received from AB Gill and Stoneco;	500.00	0.50	250.00
2022-07-07	IS	Various correspondence with creditors;	125.00	0.25	31.25
2022-07-07	DJ	Prepare monthly GST return. Provide to Kristin Gray for review;	250.00	0.15	37.50
2022-07-08	SC	Bank reconciliation;	125.00	0.25	31.25
2022-07-11	KG	Call with Steve Rohatyn of Parlee regarding the status of certain disputed claims, Delta Valley Landscaping and Lawn Services ("Delta Valley") statement of Claim, and the amount owing from Caouette & Sons ("Caouette"); Telephone call with Caouette regarding payment of the outstanding balance.	500.00	1.00	500.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Receive correspondence from Steve Rohatyn of Parlee and Ryan Quinlan of Duncan Craig regarding the same; Various correspondence to the counsel of AB Gill and Stoneco regarding the NPP and missed requirement for the Company to file application materials to dispute the NPPs; Edit and finalize various correspondence;			
2022-07-12	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-07-12	IS	Post disbursements to Ascend. Send the same to Vancouver for processing; Review mail received;	125.00	0.25	31.25
2022-07-12	KG	Various correspondence with Ashley Nygren of Synergy Credit Union ("Synergy") regarding the remaining balance in the profit shares account. Review Synergy payout; Review correspondence from ATB Financial. Give instructions to Derek Jessop to confirm the account is closed;	500.00	0.35	175.00
2022-07-13	SP	Review receipts and disbursements; Reconcile GL and bank account;	185.00	0.50	92.50
2022-07-14	IS	Follow up correspondence to Rebecca Montanaro of Wells Fargo regarding the status of the funds owed to the Company;	125.00	0.25	31.25
2022-07-14	KG	Various correspondence with Ashley Nygren of Synergy regarding the remaining balance in the profit shares accounts and offset of costs. Correspondence with Steve Rohatyn of Parlee regarding the same and review of legal invoices;	500.00	0.25	125.00
2022-07-15	DJ	Filed GST refund for the Company;	250.00	0.10	25.00
2022-07-15	IS	Finalize miscellaneous correspondence; General correspondence with claimants regarding when payment will be issued;	125.00	1.25	156.25

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Call to The Answer Company regarding the NPP issued for Sage Accpac;			
2022-07-15	KG	Various correspondence with Navid of Total Credit Recovery regarding the Claims Process Order ("CPO") and the missed claims bar deadline. Reforward previous emails; Correspondence with Isobel Smith regarding the amount owing to Sage and returned mail. Review emails for contact details for The Answer Company;	500.00	0.60	300.00
2022-07-18	IS	Correspondence with The Answer Company regarding the CPO; Correspondence with Sage 300 Canada, to inquire if the Company has any balances outstanding. Inform Kristin Gray of the same; Create a summary of claims that still need to be resolved for Kristin Gray to review;	125.00	1.00	125.00
2022-07-18	KG	Review and edits to the KCL with Isobel Smith; Review correspondence from The Answer Company; Email correspondence to Ryan Quinlan of Duncan Craig regarding claims yet to be resolved and the timeline for a distribution; Receive and review correspondence to counsel to Delta Valley from Parlee regarding the Demand to Secured Party; Receive correspondence from Ryan Quinlan of Duncan Craig regarding the Caouette AR. Update KCL;	500.00	1.00	500.00
2022-07-19	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	125.00	0.10	12.50
2022-07-19	KG	Review US W8 Form from Wells Fargo. Discussions with Tash Pearson & Associates regarding information required to complete; Receive correspondence from Steve Rohatyn of Parlee regarding the	500.00	0.50	250.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Statement of Claim filed by Delta Valley. Follow up with RMRF on service issues;			
2022-07-19	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.50	62.50
2022-07-20	IS	Various correspondence with creditors regarding the Claims Process;	125.00	0.25	31.25
2022-07-20	SP	Estate administration related to: Review and edit receipts and disbursements; Process JE and GL reconciliation;	185.00	0.50	92.50
2022-07-20	KG	Receive correspondence from Ryan Quinlan of Duncan Craig regarding the claim filed by The Answer Company. Give instructions to Isobel Smith to issue an NPP;	500.00	0.20	100.00
2022-07-21	IS	Prepare amended NPP for The Answer Company. Update KCL for the same;	125.00	0.25	31.25
2022-07-21	KG	Various correspondence with Steve Rohatyn of Parlee regarding the unresolved claim and timeline issues with the distribution;	500.00	0.25	125.00
2022-07-22	IS	Various correspondence with Kristin Gray regarding KCL; Send revised NPP to The Answer Company by email. Update KCL of the same;	125.00	0.25	31.25
2022-07-25	IS	Email correspondence to John Grammer, a former employee of the Company, regarding an updated mailing address for his NPP; Review of Enmax utility statement received in the mail. Confirm amounts;	125.00	0.50	62.50
2022-07-25	KG	Receive and respond to correspondence from Shirley Harms of Lakeland Realty regarding the vacant lots. Forward to Ryan Quinlan of Duncan Craig;	500.00	0.15	75.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-26	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	125.00	0.25	31.25
2022-07-26	SP	Estate administration related to: Review and edit receipts and disbursements; Process GL reconciliation;	185.00	0.50	92.50
2022-07-27	IS	Review emails from Ryan Quinlan of Duncan Craig regarding disputed claims; Prepare amended NPP for AB Gill. Discuss the same with Kristin Gray;	125.00	0.50	62.50
2022-07-27	KG	Review correspondence from Jerry Hockin of Parlee and Kent Rowan of Ogilvie regarding the Delta Valley claim. Call with Steve Rohatyn of Parlee regarding the same; Review correspondence from Ryan Quinlan of Duncan Craig regarding settlement reached with AB Gill and Stoneco. Call with Steve Rohatyn of Parlee regarding the same. Update KCL; Review and approve amended AB Gill NPP; Correspondence to Crosslink regarding the previous location in Grand Prairie and the photocopier that remains in the space. Correspondence with Steve Rohatyn of Parlee regarding the same and next steps with CWB;	500.00	0.75	375.00
2022-07-28	IS	Email the amended NPP to AB Gill; Post disbursement to Ascend. Send the same to Vancouver for processing;	125.00	0.20	25.00
2022-07-28	KG	Call with Steve Rohatyn of Parlee regarding the outstanding claims to be resolved and the debt owing by 2250657 Alberta Ltd.;	500.00	0.25	125.00
2022-07-29	IS	Review email correspondence regarding Claims Process; Draft and send NPP for CWB. Update KCL of the same; Draft Notice of Revision for Vercomm;	125.00	0.50	62.50

Shamrock Valley Enterprises Ltd. - Receivership
Invoice 9485

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-07-29	KG	Call with Steve Rohatyn of Parlee regarding the claims filed by Vercomm and CWB. Review CWB NPP; Review Vercomm Notice of Revision. Send Notice of Revision to Vercomm;	500.00	0.50	250.00
	TOTAL			19.70	\$5,452.50

INVOICE SUMMARY

PROFESSIONAL FEES		\$5,452.50
OFFICE COSTS		\$295.50
GST on Professional Fees	\$272.63	
GST on Disbursements	\$14.78	
		\$284.41
TOTAL THIS INVOICE		\$6,035.41

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period July 1, 2022 to July 31, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	7.65	500.00	\$3,825.00
Derek Jessop - Associate	0.25	250.00	\$62.50
Sofie Parker - Insolvency Administrator	1.50	185.00	\$277.50
Saoirse Carroll - Administrative Assistant	1.25	125.00	\$156.25
Isobel Smith - Administrative Assistant	9.05	125.00	\$1,131.25
Time Billed	19.70	\$276.78*	\$5,452.50

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1

Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 14, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

Please find enclosed our Invoice No. 9508 for professional services rendered for the period August 1, 2022 to August 31, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per:

Kristin Gray
/encl.



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

September 14, 2022

Invoice No: 9508
GST No: 85167 7146

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period August 1, 2022 to August 31, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-03	IS	Various correspondence with creditors;	135.00	0.25	33.75
2022-08-05	IS	Draft email to Ryan Quinlan of Duncan Craig LLP ("Duncan Craig") and Steve Rohatyn of Parlee McLaws LLP ("Parlee") regarding the demand for payment from Telus Mobility ("Telus") that we received; Create payment listing with only the claimants who will be getting a distribution;	135.00	0.25	33.75
2022-08-05	KG	Various correspondence with Isobel Smith regarding updates to the payment listing and timing of the payments; Review of bank balance and GL;	550.00	0.25	137.50
2022-08-08	DJ	Prepare monthly GST return. Provide to Kristin Gray for review; Review and approve invoice for payment; File monthly GST return;	275.00	1.60	440.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9508

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Reconciliation of payments made by 2250657 Alberta Ltd. ("Nobles") against the AR balance per the Company's books and records;			
2022-08-08	IS	Discussion with Kristin Gray and Sofie Parker regarding the distribution to claimants; Review payment listing with Kristin Gray; Prepare miscellaneous correspondence; Review payment listing to ensure all claimants have been issued a Notice of Proposed Payment ("NPP");	135.00	2.75	371.25
2022-08-08	KG	Review of Nobles AR and related reconciliation with Derek Jessop. Email correspondence to Steve Rohatyn of Parlee regarding the same; Email correspondence to ATB Financial ("ATB") and Ryan Quinlan of Duncan Craig regarding the ATB account; Call with Steve Rohatyn of Parlee regarding the timeline for discharge, the status of the Delta Valley Landscaping and Lawn Services ("Delta Valley") claim, and the letter to accompany payments; Internal conference with Isobel Smith and Sofie Parker regarding the process for making payments to the creditors. Edits and updates to the payment listing; Email correspondence to Ryan Quinlan of Duncan Craig regarding correspondence to American Express ("Amex") regarding the Claims Process Order ("CPO"); Email correspondence to Ryan Quinlan of Duncan Craig regarding an amount owing to Telus; Email correspondence to Ryan Quinlan of Duncan Craig regarding the payment date and timing of discharge; Review correspondence from Parlee regarding discharge of the Builders' Lien registered against the Town of	550.00	4.00	2,200.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9508

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
		Beaumont Property in respect of Delta Valley;			
2022-08-09	IS	Draft letter to claimants to accompany the payments;	135.00	0.50	67.50
2022-08-10	KG	Correspondence to ATB to keep the account open. Give instructions to Isobel Smith to prepare payment to cover the overdraft; Review and edits to the letter to claimants to accompany payments. Forward to Steve Roahaytn of Parlee for comment; Edit and finalize various correspondence;	550.00	0.65	357.50
2022-08-10	SP	Various estate administration and banking tasks;	200.00	1.50	300.00
2022-08-11	IS	Review payment listing with Kristin Gray;	135.00	0.25	33.75
2022-08-11	KG	Review and approve final payment listing. Reconcile against issued NPPs and Claims received; Correspondence with Isobel Smith and Sofie Parker regarding uploading the payment listing to Ascend; Correspondence to Ryan Quinlan of Duncan Craig to confirm various contact information and mailing addresses; Email correspondence to Total Credit Recovery to obtain backup support for the Telus claim;	550.00	6.00	3,300.00
2022-08-12	IS	Prepare import format for distribution to creditors. Prepare mail merge for the same;	135.00	0.50	67.50
2022-08-12	KG	Email correspondence to Jerry Hockin of Parlee regarding correspondence sent to J Corp Ventures Inc. ("J Corp");	550.00	0.15	82.50
2022-08-15	CB	Review and sign cheques;	495.00	1.00	495.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9508

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-15	IS	Finalize miscellaneous correspondence; Post accruals to Ascend, per Sofie Parker's instruction;	135.00	1.00	135.00
2022-08-15	KG	Complete W8 Form for Wells Fargo payment. Forward to Rebecca Montanaro of Wells Fargo for processing; Various correspondence with Isobel Smith and Sofie Parker regarding the payments. Review Ascend listing; Review final letter to accompany the payments to creditors; Correspondence to Jerry Hockin of Parlee regarding correspondence sent to QB litigation parties in respect of the CPO; Review Telus invoices. Forward to Ryan Quinlan of Duncan Craig; Email correspondence to Ryan Quinlan of Duncan Craig regarding outstanding mailing addresses; Correspondence with various creditors regarding the timing of distributions;	550.00	3.00	1,650.00
2022-08-16	IS	Review payment listing with Kristin Gray. Post disbursement to Ascend. Send the same to Vancouver for processing; Sort mail merge list so that it is alphabetical for the automatic entries and the manual entries, per Sofie Parker;	135.00	3.00	405.00
2022-08-16	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	135.00	5.00	675.00
2022-08-16	GM	Prepare cheques and disbursement voucher;	135.00	7.50	1,012.50
2022-08-16	KG	Final review of distribution cheques. Provide various edits and changes to Isobel Smith; Review mail merge. Provide various updates to mailing addresses;	550.00	0.75	412.50

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9508

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-17	KG	Various correspondence with Jerry Hockin and Steve Rohatyn of Parlee regarding the QB claimants, providing claims packages, and the strategy to take; Email correspondence with Steve Rohatyn of Parlee regarding the Nobles AR and registering at Personal Property Registry ("PPR") for various equipment;	550.00	0.50	275.00
2022-08-18	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.20	27.00
2022-08-19	KG	Correspondence with Isobel Smith regarding the process for Return to Sender ("RTS") cheques and preparing a mailing affidavit;	550.00	0.25	137.50
2022-08-22	SC	Complete mailing affidavit;	135.00	0.50	67.50
2022-08-22	IS	Draft mailing affidavit; Various correspondence with claimants regarding the timeline for distribution;	135.00	0.50	67.50
2022-08-22	KG	Review and edits to the distribution mailing affidavit. Correspondence with Steve Rohatyn of Parlee regarding the same. Execute; Receive email correspondence from Jerry Hockin of Parlee regarding the automobile insurance claim;	550.00	0.35	192.50
2022-08-23	DJ	Draft Fee Affidavit. Provide to Kristin Gray for review;	275.00	2.50	687.50
2022-08-23	IS	Edits to the Fee Affidavit. Gather invoices for the same;	135.00	1.00	135.00
2022-08-23	KG	Review Fee Affidavit. Correspondence with Derek Jessop regarding the same;	550.00	0.50	275.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9508

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-08-25	IS	Post distribution to Ascend. Send the same to Vancouver for processing; Post funds received to Ascend. Deposit the same at the bank; Send follow up email to Rebecca Montanaro of Wells Fargo regarding the W8 Form and expected funds;	135.00	1.00	135.00
2022-08-25	SC	Prepare cheques and disbursement voucher; Arrange courier/mail;	135.00	0.50	67.50
2022-08-26	IS	Correspondence with the County of St. Paul #19 regarding the distribution cheque they received. Inform Kristin Gray of the same;	135.00	0.25	33.75
2022-08-26	KG	Correspondence to Ola Cislik of Ogilvie regarding the NPP issued to Browns Industrial Sales. Email correspondence regarding the return of the cheque; Email correspondence with the County of St Paul #19 regarding the NPP and 2022 property taxes. Email correspondence regarding the return of the cheque; Detailed review of the claim received from J Corp; Correspondence with ATB regarding the balance in the account;	550.00	1.00	550.00
TOTAL				48.95	\$14,860.75

PROFESSIONAL FEES		\$14,860.75
OFFICE COSTS		734.25
GST on Professional Fees	743.04	
GST on Taxable Disbursements	<u>36.71</u>	
		779.75
TOTAL THIS INVOICE		<u>\$16,374.75</u>

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period June 1, 2022 to June 30, 2022 was as follows:

Staff	Position	Hours	Hourly Rate \$	Total \$
Kristin Gray	Senior Vice President	17.40	550.00	9,570.00
Chris Bowra	Vice President	1.00	495.00	495.00
Derek Jessop	Associate	4.10	275.00	1,127.50
Sofie Parker	Insolvency Administrator	1.50	200.00	300.00
Administration	Administrative	24.95	135.00	3,368.25
Time Billed		48.95	303.59 *	14,860.75

(*Average)



The Bowra Group Inc.
1411 TD Tower
10088 - 102 Avenue
Edmonton, AB Canada
T5J 2Z1
Tel: 780.809.1124
Fax: 780.705.1946
bowragroup.com

October 14, 2022

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

**Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E**

Please find enclosed our Invoice No. 9523 for professional services rendered for the period September 1, 2022 to September 30, 2022 which we trust you will find in order.

If you have any questions, please contact us.

Yours truly,

THE BOWRA GROUP INC.

In its capacity as Receiver Manager of Shamrock
Valley Enterprises Ltd.

Per:

Kristin Gray
/encl.

October 14, 2022

Invoice No: 9523
GST No: 85167 7146

Canadian Western Bank
Park Place 22nd Floor 666 Burrard Street
Vancouver, BC V6C 2X8

Attention: Dean Chan

Re: In the Matter of the Receivership of Shamrock Valley Enterprises Ltd. (the "Company")
Account Number: 21-KPG-120-02-E

PROFESSIONAL SERVICES RENDERED by members of The Bowra Group Inc. for the period September 1, 2022 to September 30, 2022 as Receiver Manager of the Company including inter alia the following:

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-02	KG	Correspondence with Steve Rohatyn of Parlee McLaws LLP ("Parlee") regarding the J Corp Ventures Inc. ("J Corp") claim and 2250657 Alberta Ltd. ("Nobles") AR; Review Delta Valley Landscaping and Lawn Services ("Delta Valley") claim discontinuance and Verification Statement regarding discharge at PPR; Creditor address updates;	550.00	0.50	275.00
2022-09-06	IS	Correspondence with Global Heat Transfer regarding their distribution cheque. Update spreadsheet with the same;	135.00	0.50	67.50
2022-09-06	KG	Various correspondence with Jerry Hockin and Steve Rohatyn of Parlee regarding the next steps in respect of the J Corp claim. Review Claims Process Order ("CPO"). Advise of Notice of Revision;	550.00	0.25	137.50

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9523

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-07	KG	Call with Steve Rohatyn of Parlee regarding the Nobles AR and equipment sale reconciliation. Review of Nobles reconciliation and compare to the summary provided by the Company. Discuss the next steps and consider carve out option; Correspondence with Isobel Smith regarding overpayment to Global Heat Transfer and returned payment from Strad Canada Inc.;	550.00	0.35	192.50
2022-09-08	IS	Prepare miscellaneous correspondence;	135.00	1.00	135.00
2022-09-12	KG	Correspondence with Jessica Heinz of Mantle Materials Group ("Mantle") regarding the overpayment; Reconcile AR and AP records. Correspondence to Isobel Smith regarding the same; Review PSM LLP invoices. Receive correspondence from Steve Rohaytn of Parlee regarding the same; Correspondence to Ryan Quinlan of Duncan Craig LLP ("Duncan Craig") regarding mail received for a related Company; Review RT0002 Notice of Assessment ("NOA") and update tax summary for RC0001 non-compliance notes;	550.00	0.60	330.00
2022-09-12	IS	Correspondence with Jessica Heinz of Mantle regarding the return of funds;	135.00	0.10	13.50
2022-09-13	KG	Prepare and file GST return; Correspondence to Steve Rohatyn of Parlee regarding the funds held in the Synergy Credit Union ("Synergy") profit share account; Edit and finalize various correspondence; Review and approve invoices for payment;	550.00	0.75	412.50
2022-09-14	IS	Finalize miscellaneous correspondence;	135.00	1.00	135.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9523

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-15	IS	Post disbursement to Ascend. Send the same to Vancouver for processing;	135.00	0.10	13.50
2022-09-16	KG	Review supporting documentation provided by the Company in respect of the J Corp claim. Various correspondence with Steve Rohatyn of Parlee regarding the same; Email correspondence to Ryan Quinlan of Duncan Craig regarding renewal of the ISN service; Various correspondence with Rippin Edge Hydrovac Services Inc. regarding their distribution payment;	550.00	0.50	275.00
2022-09-16	IS	Various discussions with creditors of the Company regarding their distribution payments;	135.00	0.50	67.50
2022-09-16	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-19	KG	Call with Steve Rohatyn of Parlee regarding the J Corp claim, confirmation of quantity from IBI Group and strategy in respect of settlement; Various correspondence regarding returned disbursement cheques and coding;	550.00	0.30	165.00
2022-09-20	IS	Send incoming payment information to Sofie Parker;	135.00	0.10	13.50
2022-09-21	IS	Post funds received in Ascend. Deposit the same at the bank;	135.00	0.50	67.50
2022-09-21	KG	Various correspondence regarding receipt of distribution funds from Mantle; Review correspondence from Parlee to Miles Davison with respect to 1998372 Alberta Ltd. ("199 Alberta");	550.00	0.25	137.50
2022-09-21	SP	Estate administration related to various banking matters;	200.00	0.50	100.00

Shamrock Valley Enterprises Ltd. - Receivership
 Invoice 9523

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>RATE</u>	<u>TIME</u>	<u>FEE</u>
2022-09-22	KG	Review various correspondence between Steve Rohatyn of Parlee and Holly Juksa of Ackroyd LLP regarding the J Corp claim;	550.00	0.25	137.50
2022-09-27	KG	Receive correspondence from Ryan Quinlan of Duncan Craig and Steve Rohatyn of Parlee regarding the J Corp claim; Review Proof of Claim from 199 Alberta Correspondence with Jerry Hockin of Parlee regarding the same; Correspondence with Isobel Smith regarding the distribution to claimants; Review RT0002 GST NOA; Call with Steve Rohatyn of Parlee regarding the Nobles AR and release of claim. Receive correspondence regarding the same; Review and approve legal invoice for payment;	550.00	1.00	550.00
2022-09-27	IS	Discussion with Kristin Gray regarding the distribution to claimants, and when we should start following up;	135.00	0.25	33.75
2022-09-28	SP	Estate administration related to various banking matters;	200.00	0.50	100.00
2022-09-30	IS	Correspondence with Sofie Parker regarding when bank reconciliation's will be done, and when we should start following up with claimants;	135.00	0.25	33.75
TOTAL				10.55	\$3,493.00

INVOICE SUMMARY

PROFESSIONAL FEES		\$3,493.00
OFFICE COSTS		\$158.25
GST on Professional Fees	\$174.65	
GST on Disbursements	\$7.91	
		\$182.56
TOTAL THIS INVOICE		\$3,833.81

The time incurred by members of the staff of The Bowra Group Inc. on this assignment regarding the Company for the period September 1, 2022 to September 30, 2022 was as follows:

Summary of Hours

STAFF	TIME	RATE	FEE
Kristin Gray - Senior Vice President	4.75	550.00	\$2,612.50
Sofie Parker - Insolvency Administrator	1.50	200.00	\$300.00
Isobel Smith - Administrative Assistant	4.30	135.00	\$580.50
Time Billed	10.55	\$331.09*	\$3,493.00

(*Average)

EXHIBIT B

Summary of Receiver's Legal Counsel Invoices and Copies of Invoices

This is Exhibit " B " referred to
in the Affidavit of

Kristin Gray

Sworn before me this 30 day
of November, 2020

Isobel Smith

A Commissioner for Oaths in and for Alberta

ISOBEL NICOLE SMITH

A Commissioner for Oaths
in and for Alberta

My Commission expires August 31, 2024
Appointee No. 0764685

In the Matter of the Receivership of Shamrock Valley Enterprises Ltd.

Summary of Receiver's Legal Counsel Fees

For the period of March 1, 2022 to September 30, 2022

Firm	Date	Invoice	Fees	Disbursements	Other Charges	GST	Total
Parlee McLaws LLP	17-May-22	796306	76,297.00	1,303.61	1,762.50	3,939.71	83,302.82
Parlee McLaws LLP	31-May-22	796954	20,573.50	332.34	237.50	1,048.32	22,191.66
Parlee McLaws LLP	30-Jun-22	798857	9,093.00	387.00	66.50	458.28	10,004.78
Parlee McLaws LLP	31-Aug-22	802272	11,619.00	41.69	94.50	586.26	12,341.45
Parlee McLaws LLP	30-Sep-22	803676	5,630.50	41.55	3.00	283.75	5,958.80
			123,213.00	2,106.19	2,164.00	6,316.32	133,799.51



The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA LTD.

Invoice Number: **796306**
 Invoice Date: **May 17, 2022**

SUMMARY INFORMATION

Fees	\$	76,297.00
Other Charges	\$	1,762.50
Disbursements	\$	734.67
HST/GST	\$	3,939.71
GST Exempt Disbursements	\$	568.94
TOTAL BALANCE DUE	\$	83,302.82

Shamrock (rec)
Legal fees **POSTED**
Yln - OK to pay
\$83,302.82

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PAYMENT DUE UPON RECEIPT

EDMONTON
 1700 Enbridge Centre
 10175-101 Street NW, Edmonton, AB T5J 0H3
 Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services as indicated below:

Date	Individual	Description
Mar 01/22	JHH	Email exchange with John Regush regarding request for Case Management
Mar 02/22	SRO	Complete opinion re validity of Brown's builders lien.
Mar 02/22	SRO	Review email from client. Email to R Quinlan.
Mar 02/22	SRO	Email to D Popiel advising as to Receiver's position concerning Agreement Charging Land registered in favor of Shamrock on title to his land, and outlining approach Receiver intends to take towards its pending discharge.
Mar 03/22	JHH	Email exchange with Steve Rohatyn regarding letter from Ritchie Bros. concerning discharge of PPR registrations; Review letter from solicitor for Delta regarding lien claims and discuss with Steve Rohatyn; Review email to Kristin Gray commenting on Delta's settlement proposal
Mar 03/22	SRO	Telephone attendances with counsel for Strathcona, Brown's re Brown's builders' lien.
Mar 03/22	SRO	Telephone attendance with counsel for Delta Valley.
Mar 03/22	SRO	Telephone call from R Quinlan.

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 03/22	SRO	Email from K Gray. Review and consider Ritchie's attached "Before Sale" letter requesting that Receiver warrant that PPR registrations will be discharged. Emails in discussion of same with J Hockin with reference to SAVO terms. Amend letter and send to client with comment.
Mar 03/22	SRO	Receipt and review of letter from counsel for Delta Valley. Conference with J Hockin to discuss. Email to client with comment and recommendations.
Mar 04/22	JHH	Review email exchange between Steve Rohatyn and Kristin Gray regarding response to Delta's proposal; Review correspondence to solicitor for Delta; Emails from John Regush regarding request for case management on issue involving Saskatchewan Credit Unions.
Mar 04/22	SRO	Emails, telephone attendance with client re instructions concerning response to Delta Valley's March 3 offer. Letters to Delta Valley counsel.
Mar 04/22	SRO	Telephone call, email from counsel for Strathcona re its position concerning Brown lien validity, whether Shamrock services utilizing Brown rock truck constituted "work" performed on an "improvement"
Mar 04/22	SRO	Supplement draft opinion re validity of Brown's lien to incorporate position taken by Strathcona.
Mar 04/22	SRO	Review email from R Quinlan
Mar 07/22	JHH	Discussion with Steve Rohatyn regarding opinion on lien filed by Brown

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 07/22	SRO	Telephone attendance, emails with counsel for Delta Valley.
Mar 07/22	SRO	Discuss opinion re validity of Brown's lien with J Hockin. Finalize same and send to client with comment. Email to O Cislik re confirm amount claimed under liens.
Mar 08/22	JHH	Review exchange between Kristin Gray and Steve Rohatyn regarding Brown's lien; Email from John Regush
Mar 08/22	SRO	Various tasks and communications towards finalizing amount payable to Brown's in satisfaction of lien.
Mar 09/22	JHH	Discussion with Steve Rohatyn regarding position being taken by Delta Valley regarding application to enjoin sale of two scrapers; Review email to Kristin Gray; Email letter to Mike Furman
Mar 09/22	SRO	Telephone attendance with K Gray.
Mar 09/22	SRO	Emails with O Cislik, client towards finalizing Brown's lien resolution, arranging for payment.
Mar 09/22	SRO	Telephone call from M Furman re anticipated application for order enjoining sale of equipment subject to Delta Valley option. Conference with J Hockin to discuss. Email to client reporting on same and providing outline of Report that will be necessary should application proceed. Telephone attendance with client. Letter to M Furman.
Mar 10/22	JHH	Review email exchange between Mr. Furman and Commercial Coordinator regarding scheduling of Delta Valley's proposed application; Letter from Mr. Furman with draft application materials;

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 10/22	SRO	Trust letter enclosing funds to Brown's counsel.
Mar 10/22	SRO	Telephone call from N Carreau to discuss approach to, parameters of Report necessary in the event of application by Delta Valley.
Mar 10/22	SRO	Emails with counsel for Strathcona Resources.
Mar 10/22	SRO	Various tasks and communications relating to scheduling, review and discussion of pending Delta Valley application for injunction.
Mar 11/22	JHH	Review letter and attached materials submitted to Commercial Coordinator by Delta Valley's counsel; Email from Kristin Gray with draft Fourth Report; Email from Commercial Coordinator with Webex particulars for Monday application;
Mar 11/22	SRO	Review and input proposed amendments to draft Fourth Report of Receiver.
Mar 11/22	SRO	Various tasks, communications towards scheduling of, strategizing and preparing for Delta Valley's March 14 application for injunction.
Mar 11/22	SRO	Telephone attendance with K Gray, D Norris of Ritchie Bros. re discussion of Delta Valley's application for judgment, impact of same upon imminent commencement of auction of affected units.

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 13/22	JHH	Email exchange with Steve Rohatyn regarding response to counsel for Canadian Western Bank and possible resolution of Delta Valley's application by consent order; Email to Kristin Gray regarding proposed consent order; Email to counsel for CWB
Mar 13/22	SRO	Emails with J Hockin re Delta Valley application, possible terms of Consent Order to resolve same.
Mar 14/22	JHH	Review email exchange between Steve Rohatyn and Commercial Coordinator regarding case law and Receiver's Fourth Report submitted to Justice Dunlop; Discussion with Steve Rohatyn; Conference call with Kristin Gray to discuss possible consent order to resolve Delta Valley's issues; Draft consent order; Email from counsel from Essex regarding attendance at this afternoon's application; Review and revise draft Consent Order; Email proposed consent Order to counsel for interested parties; Email from counsel for CWB and Shamrock regarding position on application; Letter from Mr. Furman; Email exchange with counsel for Essex regarding effect of application of rental payments on Option Exercise Price; Revise draft consent order and circulate to counsel for review; Preparation for and attendance at Justice Dunlop's chambers by Webex to address Delta's application; Further revisions to order to reflect Justice Dunlop's directions; Review email from Nicole Carreau to Ritchie Bros. withdrawing two scrapers from auction; Email exchange with counsel for Shamrock advising as to outcome of application; Discussion with Steve Rohatyn

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PAYMENT DUE UPON RECEIPT

EDMONTON
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ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 14/22	SRO	Emails with Commercial Coordinator re materials for Delta Valley application.
Mar 14/22	SRO	Review email from R Quinlan
Mar 14/22	SRO	Conference with J Hockin to discuss Delta Valley application. Conference call with J Hockin and K Gray to discuss instructions concerning proposed consent order.
Mar 14/22	SRO	Emails with O Cislik re amendment of Brown's lien trust conditions.
Mar 14/22	SRO	Conference with J Hockin prior to Delta Valley application. Telephone attendance with M Furman and J Hockin to discuss.
Mar 14/22	SRO	Conference with J Hockin following Delta Valley application re discussion of Essex position, appraised value of units in question.
Mar 14/22	SRO	Correspondence from M Furman enclosing draft form of Consent Order providing for discharge of builders' liens pursuant to s. 48 of B.L.A. Review draft form.
Mar 14/22	SRO	Emails with R Quinlan re M Neilsen's position on Delta Valley application

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PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 15/22	JHH	Review and revise draft order; Discussion with Steve Rohatyn; Review email from Steve Rohatyn to Mr. Furman regarding Order to Discharge Liens; Email to counsel for parties in attendance at Justice Dunlop's hearing with next draft of Order for review; Email to Mr. Furman with wire transfer particulars; Email from counsel from Essex with signed copy of Order; Email from Nicole Carreau confirming withdrawal of scrapers from auction; Letter from Mr. Furman; Email exchange with Mr. Furman regarding endorsement and return of Order; Email exchange with Mr. Regush regarding letter requesting case management; Letter from solicitor for Delta with first installment of funds regarding exercise of Option to Purchase scrapers.
Mar 15/22	SRO	Review and amend draft Delta Valley s. 48 Order. Email to M Furman enclosing same with comment.
Mar 15/22	SRO	Telephone call from M Furman.
Mar 15/22	SRO	Conferences with J Hockin re Delta Valley related matters. Tasks towards deposit and investment of funds provided for purchase of scrapers.
Mar 16/22	JHH	Email from Mr. Regush regarding steps leading up to hearing of application; Email exchange with Shauna Finlay regarding draft letter to ACJ Nielsen requesting case management; Review email from Steve Rohatyn to Vicki G. regarding sale of real property; Email exchange with Mr. Regush regarding questioning on affidavits and production of representative of Leroy Credit Union; Email exchange with Ms. Finlay regarding circulation of draft letter requesting case management;

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PAYMENT DUE UPON RECEIPT

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Mar 16/22	SHK	Conference with S. Rohatyn, Vikki G. re: form of agreement for receiver auction sale, registration closing issues and title insurance
Mar 16/22	SRO	Emails with Ritchie Bros. reps re preparations for upcoming land sale transaction. Email to V Giannacopoulos towards engaging her to assist on closing and providing relevant background. Meetings with Vicki to discuss.
Mar 17/22	VGC	Receipt and review of instructions; revise Real Estate Purchase Agreement to include title insurance provisions; e-mail updated Real Estate Purchase Agreement to Ritchie Bros.; various calls with Cindy at Ritchie Bros. regarding handling of deposit
Mar 17/22	JHH	Review email exchange between Steve Rohatyn and Vicki G. regarding revised Agreement for Purchase and Sale of Real Estate sold at auction; Letter from Mr. Furman requesting return of funds tendered towards the exercise of Purchase Option for two scrapers; Further letter from Mr. Furman containing settlement offer; Discussion with Steve Rohatyn; Email exchange with Steve regarding Furman's positions; Email from Mr. Regush regarding letter to ACJ; Internal emails regarding retention of Delta funds
Mar 17/22	SRO	Various matters relating to Elk Point land sale.
Mar 17/22	SRO	Various tasks, communications and correspondence relating to Delta Valley's anticipated and actual repudiation of Scraper option.

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Mar 17/22	SRO	Conference with V Giannacopoulos re approach to collection of deposit to be paid in connection with Elk Point land transaction.
Mar 18/22	JHH	Email exchange with counsel for Cornerstone regarding outcome of auction and availability of funds for unsecured creditors; Review email exchange between Steve Rohatyn and Kristin Gray regarding further costs associated with scrapers; Review email from Mr. Regush regarding comments on letter to ACJ Nielsen.
Mar 18/22	SRO	Emails, telephone attendance with K. Gray to discuss strategy towards mitigation of damages resulting from repudiation of Delta Valley option.
Mar 18/22	SRO	Emails with accounting re investment of Delta Valley funds in accordance with requirements of Court Order.
Mar 18/22	SRO	Telephone call from M. Furman. Review auction results. Email to, telephone attendance with client.
Mar 18/22	SRO	Conference with V Giannacopoulos re next steps on Elk Point land sale transaction in view of auction close.
Mar 21/22	JHH	Review emails regarding finalization of letter to ACJ Nielsen requesting case management
Mar 21/22	SRO	Review email from Ritchie Bros. re Elk Point land sale deposit etc.
Mar 21/22	SRO	Email from O. Cislik. Review attached titles evidencing submission of Brown's lien discharges in compliance with trust conditions.

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Mar 22/22	JHH	Email from Mr. Kerr with draft letter to ACJ Nielsen; Email from solicitor for Essex regarding auction outcome;
Mar 22/22	SRO	Telephone attendance with K Gray to discuss various ongoing aspects of file.
Mar 23/22	JHH	Discussion with Steve Rohatyn; Review emails from counsel for interested parties regarding letters to ACJ Nielsen; Conference call with Kristin Gray and Steve Rohatyn
Mar 23/22	SRO	Conference with J Hockin to discuss recent developments on file, strategic approach to a variety of matters.
Mar 23/22	SRO	Conference call with J Hockin and counsel for Delta Valley.
Mar 24/22	VGC	Receipt and review of deposit pursuant to terms of Real Estate Purchase Agreement
Mar 24/22	JHH	Conference call with Kristin Gray and Steve Rohatyn; Email from ACJ Nielsen's assistant regarding letters on case management request; Review email exchange between Steve Rohatyn and Kristin Gray regarding calculation of damages arising from Delta Valley's repudiation of Option to Purchase scrapers
Mar 24/22	SRO	Email from counsel for Essex re anticipated timing of application for distribution. Email in reply.
Mar 24/22	SRO	Telephone call from counsel for Delta Valley.
Mar 24/22	SRO	Telephone attendance with K Gray re approach to equipment discharges in face of new lenders looking to finance acquisition by buyers.

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Mar 24/22	SRO	Prep for, attend conference call with K Gray, J Hockin to report on, discuss and strategize approach to various ongoing aspects of file.
Mar 25/22	JHH	Internal emails regarding video conference with Receiver and Delta Valley; Letter to counsel for Essex and Delta Valley serving filed copy of Justice Dunlop's order; Participate in conference call with Delta Valley, Receiver and counsel; Email from solicitor for CWB regarding claim by Poitras; Email to solicitor for Shamrock
Mar 25/22	SHK	Dealing with cheque and deposit issues
Mar 25/22	SHK	Telephone from C. Fillmore re: liens and holdback for draw
Mar 25/22	SRO	Conferences and emails relating to various aspects of Elk Point land sale closing.
Mar 25/22	SRO	Communications towards arranging meeting with Delta Valley representatives to discuss settlement.
Mar 25/22	SRO	Telephone attendances with K Gray to discuss approach to claims process, results of discussion with counsel for Delta Valley.
Mar 25/22	SRO	Prep for and attend settlement conference with Delta Valley.
Mar 26/22	JHH	Review email from Kristin Gray to solicitor for Poitras regarding truck
Mar 27/22	JHH	Email to solicitor for Delta Valley confirming contents of Friday's conference call; Email from Mr. Quinlan regarding availability for call

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Date	Individual	Description
Mar 28/22	JHH	Email exchange with solicitor for CWB regarding contact from Poitras' counsel; Email exchange with Kristin Gray regarding disposition of deposit for sale of Elk Point property at Ritchie Bros auction; Email from Mr. Regush's assistant with filed copies of application materials being sent to Commercial Coordinator; Internal consultations and emails regarding our ability to accept purchaser's bank draft for deposit on sale of Elk Point land
Mar 28/22	SRO	Various emails relating to Elk Point land sale deposit issue.
Mar 29/22	JHH	Letter from ACJ Nielsen directing case conference on issue involving Saskatchewan Credit Unions; Emails from counsel for interested parties confirming availability for case conference; Review email from solicitor for Poitras regarding truck; Email exchange with Kristin Gray regarding response to counsel for Poitras; emails from Commercial Coordinator regarding case conference and Webex confirmation; Review email exchange between Receiver and counsel for Essex regarding request for payout
Mar 30/22	JHH	Letter from solicitor for Delta Valley; Email exchange with Steve Rohatyn; Email to Mr. Furman; Receive, review and respond to emails from counsel interested in Saskatchewan Credit union issue regarding response to ACJ Nielsen; Email to counsel for Essex to report on current situation regarding funds paid by Delta; Email exchange with solicitor for CWB
Mar 30/22	SRO	Review correspondence from counsel to Delta Valley and response from J Hockin.

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Mar 31/22	JHH	Emails to solicitors for Shamrock and Poitras to schedule telephone calls; Email exchange with Ms. Finlay regarding draft letter to ACJ Nielsen; Letter from Mr. Furman; Prepare letter to ACJ Nielsen; Review draft of calculation of interest regarding Delta Valley Liens; Email to Mr. Furman; Email to Ms. Gray; Email exchange with Mr. Quinlan to schedule call
Mar 31/22	SRO	Review correspondence between J Hockin, M Furman.
Apr 01/22	JHH	Further revisions to draft letter to commercial coordinator as per ACJ Nielsen request; Review draft letter from solicitor for Oil River; Review letter from Ms. Finlay to Justice Lema; Email exchange with Kristin Gray regarding response to latest Delta settlement proposal; Review letter from solicitor for Synergy; Email exchange with Ms. Finlay; Email exchange with solicitors for Essex regarding change in use of Delta Valley funds; Letter to Mr. Furman; Review letter from solicitors for 102 Sask in Oil River action; Instruct request for copy of transcript of proceedings before Justice Dunlop; Telephone attendance with Ms. Finlay regarding confidentiality as between actions where Saskatchewan Credit Union issue has arisen
Apr 01/22	SRO	Review correspondence from parties to Court in relation to request for case management of SK Credit Union issues.
Apr 04/22	VGC	Review of Real Estate Purchase Agreement; review of various emails with Bowra Group regarding payment of transaction fee; instructions to paralegal re: closing and amendment to Closing Date; various calls with Purchaser lawyer regarding amendment to Closing Date

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Apr 04/22	JHH	Finalize letter to Mr. Furman; Letter from Mr. Furman; Telephone attendance with Mr. Kawanami regarding Saskatchewan Credit Union issue; Discussion with Steve Rohatyn
Apr 04/22	SRO	Conference with J Hockin to discuss developments on file while on holidays, next steps on various aspects of file. Review letter from J Hockin to counsel for Delta Valley. Review letter received in reply. Discuss further with J Hockin.
Apr 04/22	SRO	Review written submissions filed by Leroy CU assignee in support of its application. Discuss with J Hockin. Telephone conference with J Hockin, counsel for Hutchins in discussion of various matters relating to position of CU's, potential for case management.
Apr 05/22	JHH	Draft Order regarding change of use of Delta Valley Funds; Letter to Mr. Furman; Email exchange with Ms. Gray regarding today's appearance before Justice Lema; Email exchange with Commercial Coordinator regarding Mr. Kawanami's attendance at today's court hearing; Preparation for and attendance at Justice Lema's chambers by Webex to seek adjournment of 102 Sask's application; Further exchange of correspondence with Mr. Furman regarding terms of Order changing use of Delta Valley funds
Apr 05/22	RAP	Draft Claims Process Order
Apr 05/22	SRO	Telephone attendance with K Gray re various ongoing aspects of file.

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Apr 05/22	SRO	Complete draft application for distribution, claims process order etc.
Apr 05/22	SRO	Review, amend and finalize draft Claims Process Order.
Apr 05/22	SRO	Review draft agreement proposed by Ritchie Bros relating to re-auction of Scrapers.
Apr 06/22	JHH	Email from Justice Lema granting adjournment request; Review email from solicitor for Shamrock regarding claims process; Receive and review transcript of appearance before Justice Dunlop on Delta Valley application for injunction; Email exchange with Mr. Regush regarding agenda for Friday's appearance before Justice Lema; Report to Ms. Gray regarding adjournment of Mr. Regush's application; Email exchange with Steve Rohatyn regarding Mr. Quinlan comments on proposed Claims Process; Review email from Steve Rohatyn to Ms. Gray concerning Ritchie Bros. supplemental agreement; Letter from Mr. Furman requesting amendment to draft Consent Order; Email to Mr. Furman; Email exchange with solicitor for Poitras; Telephone attendance with Mr. Morrow
Apr 06/22	RAP	Amend draft Claims Process Order
Apr 06/22	SRO	Review and consider email from R Quinlan concerning proposed approach to claims process. Discuss same with J Hockin.
Apr 06/22	SRO	Amend draft Claims Process Order and send same to client for review, along with comment on process proposed by R Quinlan.

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Apr 06/22	SRO	Telephone attendance with client to discuss Ritchie Bros. proposed agreement towards re-auction of Scrapers, claims process proposed by R Quinlan.
Apr 06/22	SRO	Amend draft agreement proposed by Ritchie Bros relating to re-auction of Scrapers to make supplemental to earlier Contract to Auction. Email same to client for review with comment.
Apr 07/22	VGC	Call with Trevor Lee regarding closing date and assignment of Purchase Agreement to newly incorporated holding company of the Purchaser ; update instructions to paralegal re: closing date and Purchaser
Apr 07/22	JHH	Email exchange with Mr. Regush regarding telephone conference; Telephone attendance with Mr. Regush; Email exchange with Mr. Furman; Internal emails regarding research on Credit Union issue;
Apr 07/22	LPP	Discussion with S. Rohatyn re: extra-provincial credit unions; Review Credit Unions Act; Review email from Justice Lema re: letter submissions for s 228 unenforceability argument; Review of legal memo re: analysis of Saskatchewan Credit Union Act and any breach; Review legal memo re: illegality of contracts.
Apr 07/22	SRO	Email to L Perram setting out relevant background and seeking her assistance in preparing submissions in response to request from Lema J. on application to have SK credit union issue placed into case management.
Apr 08/22	VGC	Receipt and review of transaction fee invoice from Ritchie Bros and forward same to paralegal

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Apr 08/22	JHH	Telephone attendance with solicitor for owner of property where Delta lien is registered; Email exchange with Mr. Regush; Review email from Vicki G. regarding Ritchie Bros. invoice for real estate commission; Preparation for and attendance at Justice Lema's chambers via Webex to address terms of adjournment of Mr. Regush's application; Meeting with Steve Rohatyn and Laura Perram regarding preparation of letter to Justice Lema on "air of reality" issue
Apr 08/22	LPP	Complete review of legal memo re: illegality of contracts; Review written submissions of 102 Saskatchewan; Draft and consider initial arguments
Apr 08/22	LPP	Meeting with J Hockin and S Rohatyn re: arguments for submission letter for effects of breach of s 228 CUA.
Apr 08/22	SRO	Conference with K Gray to discuss draft form of Claims Process Order. Amend same to incorporate her comments as well as elements of process proposed by R Quinlan. Email to R Quinlan, K Gray, J Hockin presenting draft for review and comment.
Apr 09/22	LPP	Draft letter submission to J Lima re: effect of breach of s 228 CUA; Review law for letter submission.
Apr 10/22	JHH	Draft and dictate form of adjournment order; Review email exchange between Steve Rohatyn and Kristin Gray regarding scheduling date for distribution application
Apr 10/22	DP2	Transcribe Order;

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Date	Individual	Description
Apr 11/22	JHH	Conference call with Mike Furman and Sharon Ohayon; Email exchange with Mike Furman; Email partially endorsed Consent Order to solicitors for Essex for endorsement; Internal emails regarding scheduling distribution application; Email exchange with Mr. Russell regarding scheduling; Revise draft of adjournment order
Apr 11/22	LPP	Continue drafting letter to Justice Lema re: air of reality to unenforceability due to breach of s 228 CUA; Review and distill caselaw.
Apr 11/22	SRO	Emails with client re tenant vacated, status of property in light of same, and proposed amendments to closing on sale of Elk Point residence. Conference with paralegal. Email to V Giannacopoulos.
Apr 11/22	SRO	Various communications and tasks towards scheduling May 3 Court application.
Apr 11/22	DAM	Review of instructions from V Giannacopoulos; email to T Lee requesting Purchaser description, etc.
Apr 12/22	VGC	Receipt and review of residential sale agreement; review of various emails from client and S. Rohatyn regarding closing of residential sale; instructions to paralegal regarding transfer documents

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Apr 12/22	JHH	Email from Mr. Russell confirming attendance at distribution application; Receive and review draft letter to Justice Lema regarding "air of reality" issue; Review booking letter to Commercial Coordinator regarding distribution application; Email from solicitor for Essex regarding requested consent Order and payout figures; Internal emails regarding distribution application; Revise draft letter to Justice Lema; Email exchange with Ms. Gray regarding result of auction; Internal emails regarding calculation of Ritchie Bros. commission on sale of real estate; Finalization of adjournment Order; Email to Mr. Regush requesting approval of adjournment order; Review email exchange between Kristin Gray and Steve Rohatyn regarding Ritchie Bros. commission invoice; Further revisions to letter to Justice Lema; Internal emails regarding commission issue; Email exchange with Mr. Quinlan regarding draft Claims Process Order; Emails regarding calculation of Essex payout; Email from Ms. Carreau summarizing auction results; Discussions with Steve Rohatyn
Apr 12/22	LPP	Review and edit first draft of the submission letter; Various correspondence with J Hockin re: comments and changes; Review and make edits to subsequent drafts; Review of Horizon case.
Apr 12/22	LPP	Review of Alberta law for a definition, or judicial consideration of the phrase "an air of (un) reality"; Draft email to J Hockin with findings.
Apr 12/22	SRO	Email from D Popiel inquiring as to nature, reason for May 3 application. Email in reply.

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Apr 12/22	SRO	Emails with J Hockin re Ritchie reconciliation of transaction fee applicable to Elk Point land sale. Review invoices provided by Ritchie. Review Contract to Auction. Email to K Gray to raise questions. Telephone discussion with K Gray. Emails confirming approach.
Apr 12/22	SRO	Conference with J Hockin re cost allocation issues relevant to upcoming application for order authorizing distribution to secured creditors. Review various security agreements of creditors at issue to determine entitlement.
Apr 12/22	SRO	Review draft submissions prepared by L Perram in response to request for same by Justice Lema. Emails with J Hockin and L Perram re same. Review revisions made by J Hockin.
Apr 12/22	SRO	Email from R Quinlan re comments on draft Claims Process Order. Email in reply. Amend draft Order to exclude secured claims.
Apr 12/22	SRO	Review Ritchie Bros auction proceed reconciliation statement. Telephone attendance with client to discuss.
Apr 13/22	VGC	Review of Transfer documents and Receiver's Certificate; various emails with client regarding execution of Receiver's Certificate

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Apr 13/22	JHH	Review updated memo from Laura Perram and respond; Discussion with Steve Rohatyn regarding allocation of costs; Review spreadsheet summarizing Essex claims; Email exchange with Kristin Gray regarding proceeds from auction sale of Essex collateral; Email exchange with Mr. Kroeger regarding payout of claim; Review latest draft of letter to Justice Lema; Receive and review consent order endorsed by counsel for Essex; Conference call with Kristin Gray and Steve Rohatyn regarding distribution application and cost allocation issue
Apr 13/22	LPP	Draft memo to file re: law that considers the definition of "air of reality"; Review email from JHH and redraft letter submissions.
Apr 13/22	SRO	Emails with client, conference with V Giannacopoulos re execution of Receiver's Certificate for Elk Point residence closing, timing of delivery of same.
Apr 13/22	SRO	Review memos from L Perram, as well as drafts of letter to Justice Lema in response to his request for submissions on SK credit union related issues. Emails with J Hockin, L Perram re same.
Apr 13/22	SRO	Conference with K Gray, J Hockin to discuss various matters relating to upcoming application, distributions, cost allocation matters etc.
Apr 13/22	SRO	Conference with J Hockin to discuss secured creditor entitlement to have allocated receiver's costs added to secured indebtedness, various other ongoing aspects of file.

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Apr 14/22	JHH	Finalize letter to Justice Lema regarding "air of reality"; Email to solicitor for Essex regarding consent Order; Instruct preparation of lien discharges; Email exchange with Mr. Regush regarding form of adjournment Order; Email exchange with solicitor for Essex regarding accounting for payment of Dozer amount; Internal emails regarding redemption of term deposit and application of proceeds to satisfy liens; internal emails regarding lien cancellation forms; Receive and review letters from counsel on Saskatchewan Credit Union issue to Justice Lema; Letter to Justice Lema with endorsed adjournment Order; Email to Justice Dunlop with endorsed consent Order changing use of Delta Valley Funds; Email exchange with Justice Dunlop regarding endorsed Order; Discussions with Steve Rohatyn
Apr 14/22	LPP	Review of J Hockins edits to letter submission to Justice Lema; Make various edits to letter; Finalize letter to be sent to Justice Lema.
Apr 14/22	LPP	Review and consideration of Mr. Regush & Mr. Kerr's submission re: air of reality of unenforceability.
Apr 14/22	RAP	Draft Builder's Lien Cancellations
Apr 14/22	SRO	Review final version of submissions requested by Lema J on threshold issues in Saskatchewan CU matter.
Apr 14/22	SRO	Tasks, conferences with paralegal and J Hockin towards drafting/execution of Cancellations re Delta Valley liens.
Apr 14/22	SRO	Review letter submissions provided to the Court by all parties to SK credit union issue.

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Apr 18/22	JHH	Emails with Kristin Gray regarding execution of lien cancellations
Apr 18/22	SRO	Emails with client re Delta Valley lien cancellations
Apr 19/22	JHH	Email from solicitor for Shamrock with proposed revisions to draft Claims Process Order; Letter to Sharon Ohayon enclosing executed Lien Cancellation form; Revise draft Claims Process Order; Discussion with Steve Rohatyn
Apr 19/22	SRO	Meet with K Gray to tend to execution of Cancellation of one of the Delta Valley builders' liens.
Apr 19/22	SRO	Review R Quinlan's comments/markups to draft Claims Process Order. Discuss with J Hockin and review his markups/comments. Insert markups/comments of my own.
Apr 19/22	SRO	Amend and finalize draft May 3 application
Apr 19/22	SRO	Draft Order approving accounts and activities, and authorizing distributions.
Apr 20/22	VGC	Receipt of and review of Receiver's Certificate and send same to Purchaser's Counsel; Receipt of closing funds; review trust letter enclosing closing funds and request amendment of trust conditions
Apr 20/22	VGC	Review and edit Amendment to Real Estate Purchase Agreement
Apr 20/22	JHH	Emails from solicitors for Essex regarding credit of Dozer proceeds; Discussion with Steve Rohatyn regarding Claims Process Order; Review emails from Steve Rohatyn to Kristin Gray and Ryan Quinlan concerning Order

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PAYMENT DUE UPON RECEIPT

EDMONTON
 1700 Enbridge Centre
 10175-101 Street NW, Edmonton, AB T5J 0H3
 Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 20/22	SRO	Meet with D Penney to tend to execution of Cancellation of Delta Valley lien pertaining to Beaumont property.
Apr 20/22	SRO	Conference with J Hockin towards finalizing Parlee revisions to alternate form of Claims Process Order proposed by R Quinlan. Email to K Gray with comment. Telephone attendance with K Gray to discuss. Email Parlee revisions to R Quinlan with comment.
Apr 20/22	DAM	Receipt of information from T Lee to complete documents; prepare Amendment to Purchase Agreement - extend closing date and assignment to new Purchaser.
Apr 21/22	JHH	Email from Ryan Quinlan regarding proposed changes to draft Claims Process Order; Email from Nicole Carreau with draft of Receiver's Fifth Report; Letter to Ms. Gray with cheque for proceeds from payout of Delta Lien; Email to Ms. Gray regarding suggested revisions to draft Fifth report
Apr 21/22	SRO	Telephone attendance with K Gray re discussion of draft Claims Process Order. Emails with R Quinlan re same.
Apr 21/22	SRO	Review Ritchie Bros. proposed revisions to supplement to Contract to Auction re Delta Valley unit sale. Email to K Gray with comment.
Apr 21/22	SRO	Review draft Fifth Report. Input comments and proposed revisions to same.
Apr 21/22	DAM	Order updated tax search; drafting documents and trust letter.

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 22/22	VGC	Review of trust letter and transfer documents; execute same and send to Trevor Lee for April 27th closing; review of Statement of Adjustments and review deposit details; respond to email from Ritchie Bros regarding status of closing; review of executed Receiver's Certificate
Apr 22/22	JHH	Email to Mr. Regush and Mr. Kerr regarding potential Clawback arrangement; Email exchange with Kristin Gray regarding conference call; Conference call with Ms. Gray; Discussion with Steve Rohatyn regarding Claims Process;
Apr 22/22	SRO	Conference with T Godard re discussion of background relevant to, instructions concerning, research required in connection with issues relating to claims process in receivership context.
Apr 22/22	SRO	Conferences with J Hockin to discuss potential amendments to proposed claims process. Amend draft form of Order to incorporate revised process.
Apr 22/22	SRO	Conference call with client, J Hockin to discuss claims procedure, other issues.
Apr 22/22	DAM	Finalize conveyance documents for sale of NE;25;56;7;4; discussions with V Giannacopoulos - deposit and Ritchie Bros. invoice.
Apr 24/22	JHH	Email from Ms. Gray
Apr 25/22	VGC	Execution of trust letter and have package sent to Purchaser's counsel; update Statement of Adjustments and review of tax arrears

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 25/22	JHH	Email exchange with Ms. Gray regarding status of draft Claims Process Order; Email exchange with Mr. Quinlan regarding establishment of claims officer; Email exchange with Mr. Regush regarding proceeds from realization of Leroy Credit Union collateral; Review and revise draft application document; Email exchange with Ms. Gray regarding Leroy Credit Union realization proceeds; Email from Ms. Gray with next version of Receiver's Fifth Report; Email from Mr. Kerr regarding proposed clawback arrangement; Telephone attendance with Ryan Quinlan; Email exchange with Ms. Gray regarding proposed letter to unsecured creditors; Telephone attendance with Ms. Gray; Email to Mr. Quinlan
Apr 25/22	SRO	Review lien spreadsheet to determine whether any remain extant requiring the filing of an SOC and registration of CLP.
Apr 25/22	SRO	Various tasks and conferences towards finalizing application materials and draft orders.
Apr 25/22	DAM	Request and receive updated Tax Certificate for correct lands; amend Statement of Adjustments and trust letter.

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 26/22	JHH	Review next draft of Claims Process Order; Email from Ms. Carreau with final version of Receiver's Fifth Report; Email from Mr. Regush and forward to Ms. Gray; Email exchanges with Mr. Quinlan regarding draft Claims Process Order; Work on form of Distribution Order; Revise draft application; Email from Ms. Smith with Affidavit of Service of letter to unsecured creditors; Internal emails regarding assembly of materials to submit to Commercial Coordinator and revisions to Service List; Letter to Commercial Coordinator;
Apr 26/22	RAP	Draft service letter to Commercial Coordinator
Apr 26/22	SRO	Various tasks and conferences towards finalizing draft Claims Process Order and application materials for filing, and miscellaneous tasks and matters relating to other ongoing aspects of file.
Apr 26/22	SRO	Email from R. Quinlan inquiring as to status of various property in terms of whether included in the auction, results of realization efforts of certain secured parties in respect of returned collateral etc. Email to client for review with comment. Telephone attendance with K. Gray, email from client with comment.
Apr 27/22	VGC	Various calls with counsel to amend Statement of Adjustments; call with counsel regarding payment of closing funds ; receipt of funds and review various emails confirming receipt of closing funds; call with counsel regarding details on deposit of closing funds

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The Bowra Group Inc.
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Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 27/22	JHH	Internal emails regarding service of application materials; Email from Commercial Coordinator confirming receipt of materials; Review draft service letter; Review and revise draft Bench Brief; Discussion with Steve Rohatyn regarding legal argument; Email from Mr. Kerr regarding proposed Clawback Agreement and forward to Ms. Gray
Apr 27/22	RAP	Draft service letter to service list
Apr 27/22	SRO	Research and draft Bench Brief for May 3 application. Amend to incorporate comments from J. Hockin.
Apr 27/22	DAM	Amending Statement of Adjustments; receipt of cash to close; emails to/from T Lee re: require signed GST Indemnity and Assignment of Purchase Contract; prepare letter to County of St. Paul paying balance of taxes - call to Count (left message) required verbal confirmation of balance owing; telephone call to K Gray - advise keys can be released.
Apr 28/22	JHH	Email exchange with Mr. Regush regarding Clawback Agreement; Receive and review email from Ms. Gray with executed copy of Supplemental Auction Agreement; Internal emails regarding preparation of Clawback Agreement for Synergy and Leroy; Review Ritchie Bros. response to query about miscellaneous items;
Apr 28/22	SRO	Email from K. Gray with Ritchie comments on inquiries made by counsel for company regarding certain assets etc. Email to counsel with reply and further raising matter of how we might best approach the vacant lot in the circumstances.

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
Apr 28/22	SRO	Receipt and review of executed Supplemental to Contract to Auction.
Apr 28/22	DAM	Telephone call with Crystal at County of St. Paul to confirm balance owing on tax account; finalize letter to County and report to Bowra.
Apr 29/22	JHH	Email exchange with Mr. Bodie regarding paragraph numbering in Receiver's report; Email from solicitor for Essex with updated payout figure to include legal fees; Email to Ms. Gray regarding paragraph numbering issue; Instruct finalization of Bench Brief; Instruct revision to draft distribution order to address paragraph numbering issue; Email from Nicole Carreau with updated page in Receiver's Fifth Report correcting paragraph numbering issue
Apr 29/22	SRO	Review email from S Kroeger re Essex costs.
Apr 29/22	SRO	Emails with client re bare lot listing.

SUMMARY OF RECORDED TIME

Individual	Title	Hours	Rate	Amount
JEREMY H. HOCKIN, Q.C.	JHH Partner	59.00	675.00	39,825.00
STEPHEN H. KLIGMAN	SHK Partner	0.70	495.00	346.50
STEVEN A ROHATYN	SRO Partner	57.00	465.00	26,505.00
VICKI GIANNACOPOULOS	VGC Associate	7.20	510.00	3,672.00
Laura Perram	LPP Associate	14.60	310.00	4,526.00

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Individual	Title	Hours	Rate	Amount
RAYNE PRINS	RAP Paralegal	1.70	165.00	280.50
DAWN SAMPSON	DAM Paralegal	6.80	165.00	1,122.00
WORD PROCESSING-CAL.	DP2 Other	0.50	40.00	20.00
TOTAL		147.50		\$76,297.00

OTHER CHARGES

Color Copies	42.75
Copies	1,569.75
Land Titles Service Charge	12.00
Westlaw	138.00
Total Other Charges:	\$1,762.50

DISBURSEMENTS

Deliveries	674.42
Deliveries/ACS Express	40.25
Edmonton Land Titles/Title Search	20.00
Total Taxable Disbursements:	\$734.67

HST/GST

Total HST/GST Charged: \$3,939.71

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GST EXEMPT DISBURSEMENTS

Alberta Energy	100.00
Filing Fees	40.00
Reimbursement of s. 18 requests	-30.00
Tax Certificate	40.00
Transcripts	401.44
Wire Fees	17.50
Total GST Exempt Disbursements:	\$568.94

TOTAL BALANCE DUE: \$ 83,302.82

PARLEE McLAWS LLP

Per: 

JEREMY H. HOCKIN, Q.C.

E. & O.E.

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JEREMY H. HOCKIN, Q.C.
 Direct Dial: 780-423-8532
 FAX #: 780-423-2870
 EMAIL: jhockin@parlee.com
 Our File No: 0075782.000012

The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

**RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
 GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA
 LTD.**

Invoice Number: **796306**
 Invoice Date: **May 17, 2022**

REMITTANCE STATEMENT

Please return this Remittance Statement with your payment so that we may ensure your account is properly credited.

Fees	\$	76,297.00
Other Charges	\$	1,762.50
Disbursements	\$	734.67
HST/GST	\$	3,939.71
GST Exempt Disbursements	\$	568.94
TOTAL BALANCE DUE	\$	83,302.82

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PAYMENT DUE UPON RECEIPT

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PAYMENT OPTIONS:

Cheque or Bank Draft:

- Make Cheque Payable to: PARLEE MCLAWS LLP

Please include remittance form or reference invoice number(s).

Credit Card Payments (VISA or MasterCard or AMEX):

- Through our secure webpage at <https://www.parlee.com/secure-payment/>

E-Transfer Payments:

- Email the E-Transfer notices to DirectDeposit@parlee.com
- Email the E-Transfer password to AR@parlee.com

Please include invoice number(s) in the E-Transfer message to recipient.

Electronic Wire or EFT:

- **Bank:** TD Canada Trust
148 Edmonton City Centre East
Edmonton, AB, T5J 2Y8
- **Name:** PARLEE MCLAWS LLP
1700 Enbridge Centre 10175-101 Street NW
Edmonton, AB T5J 0H3
- **Transit ID:** 004-82389
Account No.: 5328963
Swift Code: TDOMCATTOR
- **Intermediary Bank (For Wires in USD initiated from outside of Canada)**
Bank of America
222 Broadway New York
NY, 10038
ABA: 026009593 or **SWIFT:** BOFAUS3N

Please email payment advice to DirectDeposit@parlee.com, reference invoice(s) or file number.

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PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA LTD.

Invoice Number: **796954**
 Invoice Date: **May 31, 2022**

SUMMARY INFORMATION

Fees	\$	20,573.50
Other Charges	\$	237.50
Disbursements	\$	155.34
HST/GST	\$	1,048.32
GST Exempt Disbursements	\$	177.00
TOTAL BALANCE DUE	\$	22,191.66

Shamrock (Rec)

*Legal Fees
 - OK to Pay*

POSTED
 June 7 2022

*- Ka
 \$22,191.66*

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 Edmonton, AB T5J 3G1

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services as indicated below:

Date	Individual	Description
May 02/22	JHH	Revise draft Order to change reference to page number in Receiver's report; Revise letter to Commercial Coordinator; Revise letter to service list; Revise Bench Brief; Email from Ms. Gray regarding Essex's legal invoices; Review emails between Steve Rohatyn, Kristin Gray and counsel for Shamrock regarding listing for sale of vacant lot; Emails from CAT Finance and counsel for BDC regarding non attendance at application; Prepare for application
May 02/22	RAP	Assemble Brief; Draft letters to Commercial Coordinator and Service list serving the same
May 02/22	SRO	Tasks towards finalizing Bench Brief. Various conferences with paralegal regarding other ongoing aspects of file.
May 02/22	SRO	Emails with client, R Quinlan re vacant lot listing.
May 02/22	SRO	Draft Clawback Agreement (Synergy)

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The Bowra Group Inc.
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Edmonton, AB T5J 3G1

Date	Individual	Description
May 03/22	JHH	Preparation for and attendance at Justice Hillier's chambers by Webex to apply for Claims Process Order and Order approving Distributions; Revise affidavit of service of application materials; Email exchange with solicitor for Essex regarding copies of legal invoices; Review email exchange between Steve Rohatyn and solicitor for Synergy regarding form of Clawback Agreement; Email exchange with Ms. Gray regarding further particulars on invoices rendered to Essex; Review email exchange between Ms. Gray and Steve Rohatyn regarding amount due to Essex; Email from counsel for landowner requesting copy of Consent Order regarding use of Delta Valley funds
May 03/22	RAP	Draft Affidavit of Service
May 03/22	SRO	Email to K Gray, N Carreau towards commencing initial steps of claims process.
May 03/22	SRO	Conference with J Hockin re draft Clawback Agreement. Email draft Agreement to counsel for Synergy Credit Union.
May 03/22	SRO	Conference with J Hockin re results of application, next steps.
May 03/22	SRO	Commence draft Clawback Agreement re 102 Sask.
May 03/22	SRO	Emails with S Kroeger, client, J Hockin re Essex costs.
May 04/22	JHH	Review two orders endorsed by Justice Hillier; Review email exchanges between Steve Rohatyn and Kristin Gray regarding draft Clawback Agreements and status of Wire Transfers to secured creditors; Review service letter for Consent Order regarding use of Delta Valley Funds

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Date	Individual	Description
May 04/22	SRO	Review signed May 3 orders. Email to client. Instructions to paralegal regarding service of filed copies.
May 04/22	SRO	Various emails relating to distributions.
May 04/22	SRO	Telephone call from counsel for Delta Valley re status of discharge of Beaumont lien. Review file. Conference with paralegal re provide him with information confirming submission of DRR and its receipt into the PRQ
May 05/22	JHH	Review action searches; Internal emails regarding litigation claimants; Review draft letter from Receiver to creditors regarding claims process; Email to Ms. Gray regarding sale of Scrapers at latest auction
May 05/22	SRO	Tasks towards preparation of discharge of Popiel caveat.
May 05/22	SRO	Telephone attendance with K Gray re discussion of claims process related matters
May 05/22	SRO	Telephone attendance with K Gray re potential WEPP issues in connection with claims process.
May 05/22	SRO	Review and amend draft letter to known claimants advising as to granting of CPO and providing information concerning impending claims process.
May 05/22	SRO	Review results of searches conducted for actions against Shamrock. Emails with J Hockin re same.

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The Bowra Group Inc.
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Date	Individual	Description
May 06/22	JHH	Email from Justice Lema's office with Endorsement regarding request for Case Management of Saskatchewan Credit Union issue; Review email exchange between Steve Rohatyn and Kristin Gray regarding Claims Process letter and possible claimants revealed by pending action searches
May 06/22	SRO	Finalize proposed edits to letter to known claimants re claims process. Email to client with comment.
May 06/22	SRO	Email to client re results of action searches against Shamrock, inclusion of plaintiffs in claims process. Instructions to paralegal re pull various pleadings in certain actions.
May 06/22	SRO	Review reasons for decision of Lema J on request for case management in respect of credit union issues.
May 09/22	JHH	Internal emails regarding next steps in preparation of case involving Saskatchewan Credit Unions; Email to solicitor for Poitras; Email exchange with Ms. Gray regarding results of sale of two Scrapers; Review and revise letters to counsel for Delta Valley and Essex; Revise service letters for Justice Hillier's orders; Review letter to Commercial Coordinator and service list with filed copies of application materials and orders granted on May 3.
May 09/22	LPP	Review written reasons of Justice Lema re: s. 228 BIA breach issue.
May 09/22	LPP	Discussion and review re: Order of Proof.
May 09/22	RAP	Draft services letters re: April 14 Order and May 3 Orders
May 09/22	SRO	Review detail report re Ritchie sale of Delta Valley scrapers.

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Date	Individual	Description
May 09/22	SRO	Conference with J Hockin to discuss claims process related matters.
May 09/22	SRO	Review procedure cards and certain pleadings in active lawsuits against Shamrock. Emails with K Gray re addition of certain plaintiffs in lawsuits against Shamrock to list of creditors.
May 10/22	THG	1) Memo - standard of review for a receivership order and claims process 2) Case brief - 2021 SCC 44
May 10/22	JHH	Email from Mr. Regush regarding next steps in Saskatchewan Credit Union application; Email to Mr. Quinlan regarding Saskatchewan Credit Union issue; Voicemail from solicitor for Shamrock's insurer; Email to Mr. Ewasiuk requesting copy of Dismissal Order; Internal conference with Laura Perram and Steve Rohatyn regarding preparation of case for Saskatchewan Credit Union issue; Email from Receiver with list of known claimants; Conference call with Mr. Quinlan; Review email from Steve Rohatyn to Ryan Quinlan with copies of materials requested.
May 10/22	LPP	Discussion with T. Godard re: HMB Holdings v Antigua and Barbuda case brief; Review of relevant statute and case law re: s 228 breach claim.
May 10/22	LPP	Discuss and review of documents re: preparing for Questioning.
May 10/22	SRO	Telephone attendance with J Hockin, R Quinlan re discussion of approach to credit union issues.

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Date	Individual	Description
May 10/22	SRO	Email to R Quinlan attaching materials relevant to his review of credit union issues for the purposes of advising his client as to preferred approach to those matters and providing client's list of Known Claimants in accordance with paragraph 6 of CPO.
May 10/22	SRO	Email to counsel for Synergy re status of his review of proposed Clawback Agreement, requesting copies of Nielsen guarantees.
May 10/22	SRO	Review list of Known Claimants.
May 10/22	SRO	Meeting with L Perram, J Hockin to discuss next steps in credit union dispute.
May 10/22	SRO	Telephone attendance with K Gray re claims process administration related matters.
May 10/22	SRO	Continue draft Clawback Agreement (102 Sask).
May 11/22	THG	Case brief - definition of carrying on business
May 11/22	JHH	Email from Mr. Ewasiuk with copy of Consent Dismissal Order regarding claim by Bowers; Internal emails regarding review of Credit Union Act; Email from solicitor for Poitras
May 11/22	LPP	Review of relevant statute and case law re: s 228 breach claim to identify issues for Questioning.
May 11/22	SRO	Various conferences with J Hockin, K Gray relating to ongoing aspects of file. Emails with client, S Kroeger re Essex discharges.

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Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
May 12/22	JHH	Email exchange with Mr. Quinlan regarding Shamrock's preference on continuation of challenge to Credit Union claims; Review email exchange between Kristin Gray and Steve Rohatyn regarding execution of Clawback Agreement with Synergy; Internal emails regarding claim by Catto; Email exchange with Ms. Gray regarding Shamrock's position on termination of Credit Union opposition
May 12/22	LPP	Continue to identify issues for questioning.
May 12/22	RAP	Updated PPR Search
May 12/22	SRO	Review updated PPR on Shamrock. Emails with K Gray re obtaining discharges from secured creditors that have been paid out.
May 12/22	SRO	Email from R Quinlan re company position on credit union dispute.
May 12/22	SRO	Emails with counsel for Synergy re clawback. Email to client re execution of same.
May 12/22	SRO	Review commencement pleadings filed in Catto action against Shamrock. Email to J Hockin with comment. Instructions to paralegal re pull procedure card.
May 12/22	SRO	Email from S Kroeger re verification statement evidencing Essex discharge. Review PPR search. Email in reply seeking discharge of additional Essex registrations.
May 12/22	SRO	Consider whether deficiency claims of secured creditors are caught by CPO. Discuss with J Hockin. Email to K Gray to inquire as to possible deficiency claims.

[E9742121.DOCX: 1]

PAYMENT DUE UPON RECEIPT

EDMONTON
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The Bowra Group Inc.
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Edmonton, AB T5J 3G1

Date	Individual	Description
May 13/22	JHH	Internal emails regarding possible surplus or deficiency in claims of secured creditors and incorporation of Claims Process; Email to Mr. Regush requesting payout figures; Review email from Steve Rohatyn to Delta Valley requesting discharge of registration at Personal Property Registry
May 13/22	SRO	Email to M Furman requesting discharge of Delta Valley registration against scrapers from PPR.
May 16/22	THG	Research memo - completed and sent
May 16/22	JHH	Email exchanges with Mr. Regush regarding payout figure and consideration of Order reflecting Justice Lema's endorsement; Email exchange with Ms. Gray regarding legal fees charged by Mr. Regush; Review email from Mr. Kerr with copies of guarantees of Synergy loan
May 17/22	JHH	Email exchange with Mr. Regush regarding provision of account copies; Email exchange with Ms. Gray regarding Poitras claim and invoices from Mr. Regush
May 18/22	JHH	Letter from Michael Furman; Review Mr. Furman's letter to Steve Rohatyn regarding maintenance of PPR registration; Email exchange with Ms. Gray regarding latest communication from Mr. Furman; Email to solicitor for Mr. Poitras regarding claim for destruction of pickup;
May 18/22	SRO	Receipt and review of correspondence from counsel for Delta Valley and enclosed pleadings. Emails with J Hockin re same.
May 19/22	JHH	Review email from Mr. Quinlan with Shamrock's response to creditor listing

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Date	Individual	Description
May 19/22	SRO	Review email from R Quinlan re Nielsen response to known creditor listing.
May 20/22	JHH	Letter to Mr. Furman proposing litigation process to resolve claims involving Delta Valley Landscaping; Email letter to Mr. Furman and copy to Mr. Quinlan
May 20/22	SRO	Messages with K Gray re Delta Valley pending action, steps to report same to regulator and insurer.
May 24/22	JHH	Letter from Mr. Kerr with copy of Clawback Agreement executed by Synergy; Email exchange with Kristin Gray and Steve Rohatyn regarding payment of Synergy's claim; Conference call with Ms. Gray and Steve Rohatyn; Email exchange with Mr. Regush regarding payment of claim
May 24/22	SRO	Letter from J Kerr enclosing signed Clawback, addressing enforceability aspects. Emails with K Gray, J Hockin.
May 24/22	SRO	Review various materials and emails pertaining to claims process from R Quinlan, client. Various emails to R Quinlan, client, J Hockin relevant to various matters relating to administration of process, review of client claims.
May 24/22	SRO	Email from J Kerr attaching Nielsen Synergy guarantees. Email to R Quinlan.
May 24/22	SRO	Conference with K Gray, J Hockin to discuss various ongoing aspects of file.
May 25/22	JHH	Email exchanges with Mr. Quinlan regarding Delta Valley claim and Saskatchewan Credit Union issue; Email from Ms. Gray with responses to Mr. Quinlan's position on claims;

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
May 25/22	SRO	Emails with R Quinlan re proposed payment of LBEL deficiency claim.
May 25/22	SRO	Email to J Kerr communicating abandonment of Receiver's position concerning validity and enforceability of Synergy Security.
May 26/22	SRO	Emails from client confirming distributions made to 102 Sask and Synergy.
May 27/22	JHH	Conference call with Kristin Gray and Steve Rohatyn regarding claims; Email to Mr. Quinlan; Telephone attendance with Mr. Quinlan
May 27/22	SRO	Review email from K Gray, spreadsheet relating to claims process.
May 27/22	SRO	Telephone attendance with K Gray re claims process related matters.
May 30/22	JHH	Review draft affidavit of service of orders granted May 3; Email from Ms. Gray with details of final settlement of sale of two Scrapers; Internal emails regarding preparation of Statement of Claim against Delta Valley; Email exchange with Mr. Regush regarding draft order reflecting Justice Lema's endorsement
May 30/22	RAP	Draft Affidavit of Service of May 3 and April 14 Orders
May 30/22	SRO	Review Ritchie Bros reconciliation re sale of Delta Valley Scrapers.
May 30/22	SRO	Review email from K Gray to R Quinlan re outstanding tax returns

[E9742121.DOCX: 1]

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
May 30/22	SRO	Commence draft Statement of Claim re claim against Delta Valley.
May 31/22	JHH	Review emails regarding surplus proceeds from disposition of collateral by Wells Fargo; Review email exchange between Mr. Quinlan and Ms. Gray regarding Shamrock's position on claims issues
May 31/22	SRO	Emails with client re Wells Fargo accounting. Email to R Quinlan reporting on same.
May 31/22	SRO	Review email from R Quinlan re response to client's position concerning various aspects of claims process, issuance of notices of proposed payment.

SUMMARY OF RECORDED TIME

Individual	Title	Hours	Rate	Amount
JEREMY H. HOCKIN, Q.C.	JHH Partner	12.80	675.00	8,640.00
STEVEN A ROHATYN	SRO Partner	14.90	465.00	6,928.50
Laura Perram	LPP Associate	9.90	310.00	3,069.00
TYLER H. GODARD	THG Student	7.70	215.00	1,655.50
RAYNE PRINS	RAP Paralegal	1.70	165.00	280.50
TOTAL		47.00		\$20,573.50

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Edmonton, AB T5J 3G1

OTHER CHARGES

Color Copies	3.00
Copies	207.50
Court House/Service Charge	24.00
Personal Property Registry/Search	3.00
<hr/>	
Total Other Charges:	\$237.50

DISBURSEMENTS

Deliveries/ACS Express	7.00
Personal Property Service Charge	6.00
Registered Mail	142.34
<hr/>	
Total Taxable Disbursements:	\$155.34

HST/GST

Total HST/GST Charged: \$1,048.32

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GST EXEMPT DISBURSEMENTS

Alberta Court House - Litigation search	87.00
Filing Fees	90.00
Total GST Exempt Disbursements:	\$177.00

TOTAL BALANCE DUE: \$ 22,191.66

PARLEE McLAWS LLP

Per: 

JEREMY H. HOCKIN, Q.C.

E. & O.E.

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JEREMY H. HOCKIN, Q.C.
 Direct Dial: 780-423-8532
 FAX #: 780-423-2870
 EMAIL: jhockin@parlee.com
 Our File No: 0075782.000012

The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA LTD.

Invoice Number: **796954**
 Invoice Date: **May 31, 2022**

REMITTANCE STATEMENT

Please return this Remittance Statement with your payment so that we may ensure your account is properly credited.

Fees	\$	20,573.50
Other Charges	\$	237.50
Disbursements	\$	155.34
HST/GST	\$	1,048.32
GST Exempt Disbursements	\$	177.00
TOTAL BALANCE DUE	\$	22,191.66

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PAYMENT DUE UPON RECEIPT

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 10175-101 Street NW, Edmonton, AB T5J 0H3
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PAYMENT OPTIONS:

Cheque or Bank Draft:

- Make Cheque Payable to: **PARLEE MCLAWS LLP**

Please include remittance form or reference invoice number(s).

Credit Card Payments (VISA or MasterCard or AMEX):

- Through our secure webpage at <https://www.parlee.com/secure-payment/>

E-Transfer Payments:

- Email the E-Transfer notices to DirectDeposit@parlee.com
- Email the E-Transfer password to AR@parlee.com

Please include invoice number(s) in the E-Transfer message to recipient.

Electronic Wire or EFT:

- **Bank:** TD Canada Trust
148 Edmonton City Centre East
Edmonton, AB, T5J 2Y8
- **Name:** PARLEE MCLAWS LLP
1700 Enbridge Centre 10175-101 Street NW
Edmonton, AB T5J 0H3
- **Transit ID:** 004-82389
Account No.: 5328963
Swift Code: TDOMCATTOR
- **Intermediary Bank (For Wires in USD initiated from outside of Canada)**
Bank of America
222 Broadway New York
NY, 10038
ABA: 026009593 or **SWIFT:** BOFAUS3N

Please email payment advice to DirectDeposit@parlee.com, reference invoice(s) or file number.

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

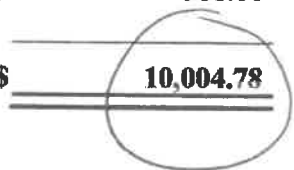
Our File Number: 0075782.000012

**RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
 GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA
 LTD.**

Invoice Number: **798857**
 Invoice Date: **June 30, 2022**

SUMMARY INFORMATION

Fees	\$	9,093.00
Other Charges	\$	66.50
Disbursements	\$	6.00
HST/GST	\$	458.28
GST Exempt Disbursements	\$	381.00
TOTAL BALANCE DUE	\$	10,004.78



*\$10,004.78
 Shamrock (Rec)
 OK to Pay
 Less Tax
 -Kaz.*

POSTED
 July 12/22

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Edmonton, AB T5J 3G1

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services as indicated below:

Date	Individual	Description
May 31/22	SRO	Continue draft SOC re Delta Valley claim.
Jun 01/22	JHH	Email exchange with Mr. Regush regarding form of Justice Lema's order; Review email exchange between Ms. Gray and Mr. Quinlan regarding claims; Review draft Statement of Claim against Delta Valley Landscaping and discuss with Steve Rohatyn
Jun 01/22	SRO	Telephone attendance with K Gray to discuss claims process mechanics in the event of a notice of dispute. Review draft letters enclosing general claims package/notice of proposed payment to claimants.
Jun 01/22	SRO	Complete draft SOC re Delta Valley claim. Email to client re particulars of claim under invoices. Conference with J Hockin to discuss.
Jun 02/22	JHH	Email to Ms. Gray regarding inclusion of professional fees in claim against Delta Valley
Jun 02/22	SRO	Conferences with paralegal re calculation of invoice claim and review of same, insertion of table into draft Delta Valley SOC. Various other tasks towards finalizing draft of same.
Jun 06/22	JHH	Email from Ms. Gray; Review email exchange between Steve Rohatyn and counsel for Cornerstone regarding claim
Jun 06/22	SRO	Emails with counsel for Cornerstone Co-Operative re basis for proposed payment, possible dispute of same. Email to R Quinlan.
Jun 07/22	JHH	Email from Mr. Regush

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Date	Individual	Description
Jun 08/22	JHH	Email from Ms. Gray with calculation of professional fees attributable to Delta Valley Issues; Internal emails regarding preparation of similar calculation; Review preliminary spreadsheet
Jun 08/22	RAP	Review April and May accounts for time entered re: Delta Valley matters
Jun 08/22	SRO	Review accounts highlighting entries related to dealing with Delta Valley matters. Email to J Hockin with comment. Further conference with paralegal re summary and quantification of relevant entries.
Jun 08/22	SRO	Email from client re Robertson Group dispute of NPP. Review attached Notice of Dispute and Proof of Claim.
Jun 08/22	SRO	Telephone attendance with client re claims process matters.
Jun 08/22	SRO	Review of materials from client substantiating costs claim against Delta Valley. Emails with J Hockin. Instructions to paralegal re review accounts and determine extent of legal fees attributable to dealing with Delta Valley matters.
Jun 09/22	RAP	Calculate amount of invoices relating to Delta Valley file
Jun 09/22	SRO	Email from, telephone attendance with R Quinlan re approach to Robertson Group claim dispute. Telephone attendance with client to further discuss.
Jun 09/22	SRO	Emails with K Gray re filing of mailing affidavit in connection with sending of claims packages/NPPs.
Jun 10/22	SRO	Review Affidavit of Mailing (general claims, NPPs).
Jun 10/22	SRO	Review spreadsheet summarizing/quantifying legal fees connected to Delta Valley matter.

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Date	Individual	Description
Jun 14/22	SRO	Review email from R Quinlan re resolution of Robertson Group Notice of Dispute.
Jun 14/22	SRO	Review email from R Quinlan re resolution of Rippin Edge Hydrovac Notice of Dispute. Review Notice and supporting documentation.
Jun 15/22	SRO	Review emails re resolution of Bonnyville Bolt notice of dispute. Telephone attendance with client. Emails to R Quinlan acknowledging various resolved disputes.
Jun 16/22	JHH	Review Verification Statements regarding discharge of Canadian Western Bank's registration against Shamrock; Discussion with Mr. Rohatyn regarding claim against Caouette
Jun 16/22	SRO	Review verification statements evidencing discharge of CWB PPR registrations. Email same to R Quinlan.
Jun 16/22	SRO	Emails with client re AMEX payout delivered to Nielsen, whether known claimant etc. Email to R Quinlan re whether company co-debtor, proposing NPP if so.
Jun 16/22	SRO	Review email from K Gray to R Quinlan re update on various claims reductions, proofs of claim received. Emails, telephone attendance with K Gray re appropriate approach to Caouette & Sons claim in the face of company claim to set off.
Jun 16/22	SRO	Review emails from client attaching revised NPPs to accord with resolution of Rippin Edge, Robertson, and Bonnyville Bolt disputes.
Jun 17/22	SRO	Emails with R Quinlan re Caouette & Sons claim.
Jun 17/22	SRO	Email to R Prins, J Hockin re Caouette limitation reminder, various other ongoing matters.

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Date	Individual	Description
Jun 17/22	SRO	Review email from R Quinlan inquiring as to CWB National claim. Review file in respect of same. Review security opinion and past emails with client relating to CWB National.
Jun 17/22	SRO	Email to client re Caouette AR claim, seeking summary of all AR to facilitate review of efforts needed to collect or preserve company's right to same.
Jun 20/22	JHH	Discussions with Steve Rohatyn
Jun 20/22	SRO	Emails with R Quinlan re Caouette claim.
Jun 20/22	SRO	Conference with J Hockin towards finalizing Delta Valley SOC.
Jun 20/22	SRO	Emails with R Quinlan re Amex claim.
Jun 20/22	SRO	Telephone attendance with K Gray re various claims process related matters.
Jun 20/22	SRO	Draft letter to Caouette & Sons re allowance of claim, assertion of set-off, demand for payment.
Jun 20/22	SRO	Consider approach to forcing discharge of Delta Valley PPR registration against Scrapers. Discuss with J Hockin.
Jun 20/22	SRO	Emails, telephone attendance with K Gray re National Leasing claim questions raised by R Quinlan.
Jun 21/22	JHH	Review extracts of time entries to identify Delta Valley work; Email from Ms. Finlay
Jun 21/22	RAP	Conduct PPR Search on Shamrock
Jun 21/22	SRO	Various emails re AMEX, National Leasing claims and matters generally related to claims process.

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Date	Individual	Description
Jun 21/22	SRO	Emails with K Gray re results of AR claims for potential limitation concerns.
Jun 21/22	SRO	Letter to M Furman enclosing SOC, addressing unfounded basis for continuation of registration against scrapers, enclosing Demand to Secured Party in connection with same. Instructions to paralegal re preparation of Demand in prescribed form.
Jun 22/22	JHH	Email exchange with Mr. Regush regarding endorsed Order of Justice Lema
Jun 22/22	SRO	Review and amend draft Demand to Secured Party (Delta Valley)
Jun 23/22	JHH	Review emails from Mr. Regush to Justice Lema regarding endorsement of Order; Email from Justice Lema's assistant with endorsed Order
Jun 23/22	SRO	Review Parlee cost summary to confirm which of my entries relate to Delta Valley cost claim, quantify same.
Jun 24/22	JHH	Review and revise draft Statement of Claim re: Delta Valley and Demand to Secured Party under section 50 of the PPSA; Review statute and regulations; Order corporate search on Delta Valley
Jun 24/22	SRO	Amend draft Delta Valley SOC to include claims for consequential losses, edit same into final form.
Jun 27/22	JHH	Email from Mr. Regush with filed copy of Justice Lema's order
Jun 27/22	SRO	Emails with J Hockin re proposed changes to draft Delta Valley SOC. Instructions to paralegal re filing and service.
Jun 27/22	SRO	Telephone attendance with K Gray re update on claims process.
Jun 28/22	JHH	Internal emails regarding finalization of Delta Valley Statement of Claim and service letter

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Date	Individual	Description
Jun 28/22	RAP	Pull corporate search on Delta Valley; Draft service letter re: Statement of Claim on Delta Valley
Jun 28/22	SRO	Receipt and review of filed Delta Valley SOC. Email same to K Gray with comment along with request for execution of Demand to Secured Party
Jun 30/22	SRO	Review various claims process related emails.

SUMMARY OF RECORDED TIME

Individual	Title	Hours	Rate	Amount
JEREMY H. HOCKIN, Q.C.	JHH Partner	2.90	675.00	1,957.50
STEVEN A ROHATYN	SRO Partner	14.60	465.00	6,789.00
RAYNE PRINS	RAP Paralegal	2.10	165.00	346.50
TOTAL		19.60		\$9,093.00

OTHER CHARGES

Copies	57.50
Corporate Service Charge	6.00
Personal Property Registry/Search	3.00
Total Other Charges:	\$66.50

DISBURSEMENTS

Personal Property Service Charge	6.00
Total Taxable Disbursements:	\$6.00

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The Bowra Group Inc.
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HST/GST

Total HST/GST Charged: \$458.28

GST EXEMPT DISBURSEMENTS

ALIA Insurance Levy	75.00
Edmonton Corporate Registry/Corporate Search	7.00
Filing Fees	40.00
Statement of Claim	259.00
Total GST Exempt Disbursements:	\$381.00

TOTAL BALANCE DUE: \$ 10,004.78

PARLEE McLAWS LLP

Per: 
 JEREMY H. HOCKIN, Q.C.

E. & O.E.

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ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



JEREMY H. HOCKIN, Q.C.
 Direct Dial: 780-423-8532
 FAX #: 780-423-2870
 EMAIL: jhockin@parlee.com
 Our File No: 0075782.000012

The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

**RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
 GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA
 LTD.**

Invoice Number: **798857**
 Invoice Date: **June 30, 2022**

REMITTANCE STATEMENT

Please return this Remittance Statement with your payment so that we may ensure your account is properly credited.

Fees	\$	9,093.00
Other Charges	\$	66.50
Disbursements	\$	6.00
HST/GST	\$	458.28
GST Exempt Disbursements	\$	381.00
TOTAL BALANCE DUE	\$	10,004.78

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PAYMENT DUE UPON RECEIPT

EDMONTON
 1700 Enbridge Centre
 10175-101 Street NW, Edmonton, AB T5J 0H3
 Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

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PAYMENT OPTIONS:

Cheque or Bank Draft:

- Make Cheque Payable to: **PARLEE MCLAWS LLP**

Please include remittance form or reference invoice number(s).

Credit Card Payments (VISA or MasterCard or AMEX):

- Through our secure webpage at <https://www.parlee.com/secure-payment/>

E-Transfer Payments:

- Email the E-Transfer notices to DirectDeposit@parlee.com
- Email the E-Transfer password to AR@parlee.com

Please include invoice number(s) in the E-Transfer message to recipient.

Electronic Wire or EFT:

- **Bank:** TD Canada Trust
148 Edmonton City Centre East
Edmonton, AB, T5J 2Y8
- **Name:** PARLEE MCLAWS LLP
1700 Enbridge Centre 10175-101 Street NW
Edmonton, AB T5J 0H3
- **Transit ID:** 004-82389
Account No.: 5328963
Swift Code: TDOMCATTOR
- **Intermediary Bank (For Wires in USD initiated from outside of Canada)**
Bank of America
222 Broadway New York
NY, 10038
ABA: 026009593 or SWIFT: BOFAUS3N

Please email payment advice to DirectDeposit@parlee.com, reference invoice(s) or file number.

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PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
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GST REGISTRATION: 11533 8386 RT0001

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1
Attention: Kristin Gray

Our File Number: 0075782.000012

**RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA
LTD.**

Invoice Number: **802272**
Invoice Date: **August 31, 2022**

SUMMARY INFORMATION

Fees	\$	11,619.00
Other Charges	\$	94.50
Disbursements	\$	11.69
HST/GST	\$	586.26
GST Exempt Disbursements	\$	30.00
TOTAL BALANCE DUE	\$	<u>12,341.45</u>

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PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
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PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services as indicated below:

Date	Individual	Description
Jun 30/22	JHH	Review email from solicitor for Cornerstone regarding acceptance of proposed payment
Jul 04/22	JHH	Review email to solicitor for Delta Valley regarding service of Notice to Secured Party and Statement of Claim
Jul 04/22	SRO	Review email from R Quinlan re CWB National claim
Jul 06/22	SRO	Emails, telephone attendance with K Gray re claims process related matters.
Jul 11/22	JHH	Review emails regarding payment to AB Gill Trucking; Email to Ms. Gray with account
Jul 11/22	SRO	Emails from, telephone attendances with K Gray re claims process, AR recovery related matters. Email to R. Quinlan re Caouette & Sons AR claim.
Jul 13/22	SRO	Emails with K Gray and R Quinlan re Synergy payout, costs.
Jul 14/22	JHH	Letter from Mr. Furman requesting suspension of deadline to file Statement of Defence
Jul 14/22	SRO	Email to counsel for Synergy re disclosure of accounts, return of guarantees.
Jul 18/22	JHH	Email from Mr. Quinlan regarding steps to conclude Receivership; Review email from Ms. Gray to Mr. Quinlan with summary of claims; Letter to Mr. Furman; Internal email regarding Statement of Claim filed by Delta Valley

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Jul 18/22	SRO	Email from R Quinlan re company's position concerning deferral of Caouette claim.
Jul 18/22	SRO	Review emails between R Quinlan, K Gray re claims process related matters, action items required prior to discharge.
Jul 19/22	JHH	Review Delta Valley's Statement of Claim; Review letter from Steve Rohatyn to Mike Furman regarding Delta Valley's Statement of Claim
Jul 19/22	SRO	Receipt and review of filed Delta Valley SOC naming Bowra as personal defendant. Email to K Gray with comment. Letter to M Furman re no service, requesting notice, urging discontinuance given procedural defects.
Jul 20/22	JHH	Review emails between Steve Rohatyn, Kristin Gray and Ryan Quinlan regarding certain claims
Jul 20/22	SRO	Consider action items on file prior to seeking client discharge. Review and consider email from K Gray to R Quinlan re remaining steps in claims process, expected timing of distributions. Email to K Gray with comment.
Jul 20/22	SRO	Review email from counsel for Delta Valley in reply to July 19 letter.
Jul 21/22	SRO	Review email from R Quinlan re Answer Company claim.
Jul 22/22	JHH	Email from Mr. Quinlan regarding Caouette
Jul 22/22	SRO	Email from, telephone attendance with K Gray re claims process related matters.
Jul 22/22	SRO	Email to counsel for Synergy in follow up to July 14 request.

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The Bowra Group Inc.
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Date	Individual	Description
Jul 25/22	SRO	Review email from K Gray to R Quinlan re realtor has advised of interest in purchase of vacant Elk Point lots.
Jul 26/22	JHH	Letter from Mr. Furman regarding Delta Valley seeking new counsel; Voicemail to Mr. Rowan; Email to Mr. Furman; Email from Mr. Rowan; Discussion with Mr. Rohatyn; Review Mr. Rohatyn's email to Mr. Rowan; Email from Mr. Quinlan regarding VerComm Wireless claim
Jul 26/22	SRO	Conference with K Gray re strategy and approach to Delta Valley v Bowra action. Consider possibility of Rule 3.68 application.
Jul 26/22	SRO	Review letter from M Furman re K Rowan retained. Review email from J Hockin to M Furman and K Rowan. Emails with J Hockin. Email to K Gray. Email requested materials to K Rowan.
Jul 27/22	JHH	Internal emails regarding claims by A.B. Gill Trucking and Stone Co. Aggregates; Review email from Mr. Quinlan regarding claim against 2250657 Alberta
Jul 27/22	SRO	Review email from R Quinlan re Vercomm claim. Review attachments. Discuss with client. Email to R Quinlan re set off aspect.
Jul 27/22	SRO	Review email from R Quinlan re settlement of disputed AB Gill and Stoneco NPPs. Review CPO re ability to settle following claims bar date and without dispute process having been strictly followed. Discuss with client and exchange emails with J Hockin. Email client with recommendation.
Jul 27/22	SRO	Review email/attachments from R Quinlan re various claims against 2250657 Alberta. Discuss with client.

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The Bowra Group Inc.
519, 10235 - 101 Street
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Date	Individual	Description
Jul 27/22	SRO	Research re whether set off can be maintained against the amounts claimed by Vercomm if recovery of the amounts sought to be set off is time barred.
Jul 27/22	SRO	Review and consider R Quinlan's position concerning claim of CWB National. Discuss with client. Discuss with J Hockin.
Jul 28/22	RNG	Researched whether equitable set-off could be raised as a defence when a counterclaim for equitable set off is time-barred. Surveyed and summarized recent and historical case law, noted up relevant cases, compiled research into memo format, and printed cases and memo for SRO's review.
Jul 28/22	JHH	Internal emails regarding claims by CWB National Leasing; Discussion with Steve Rohatyn
Jul 28/22	SRO	Email from K Gray confirming position on agreed upon settlement of AB Gill, StoneCo claims. Email to counsel for company and claimants confirming same. Review email from M DeMong.
Jul 28/22	SRO	Further review file for emails from CWB National re surrender. Emails with client. Discuss with J Hockin. Further email to client with recommendation concerning company position on CWB claim.
Jul 28/22	SRO	Review memo from R Gagnon summarizing cases holding that equitable set off may be raised as a defence even if underlying claim is time barred.
Jul 29/22	JHH	Review emails from Steve Rohatyn regarding claims by VerComm and CWB National Leasing

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The Bowra Group Inc.
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 Edmonton, AB T5J 3G1

Date	Individual	Description
Jul 29/22	SRO	Telephone attendance with K Gray re approach to Vercomm, CWB National claims.
Jul 29/22	SRO	Review Vercomm claim with reference to Limitations Act and Ministerial Order, 27/2020. Email to client with advice concerning issuance of Notice of Revision, providing proposed wording for same.
Jul 29/22	SRO	Email to R Quinlan advising on CO's position concerning Vercomm, CWB National claims.
Jul 29/22	SRO	Email to Jeffrey Kerr.
Aug 03/22	JHH	Telephone attendance with Mr. Rowan; Email to Mr. Rowan with copy of filed Statement of Claim.
Aug 03/22	SRO	Review email from R Quinlan to M DeMong.
Aug 04/22	JHH	Email from Steve Rohatyn regarding finalization of claims by A.B. Gill Trucking and Stone Co Aggregates; Email from Mr. Quinlan regarding resolution of claims by CWB National Leasing and VerComm
Aug 04/22	SRO	Review email from B Gill of AB Gill Trucking/StoneCo confirming agreement re claim dispute.
Aug 05/22	SRO	Draft application/order for discharge, final distribution, fee approval, caveat discharge etc.
Aug 08/22	JHH	Internal emails regarding discharge of Builder's Lien on Beaumont property; Letter to Delta Valley confirming discharge of lien
Aug 08/22	SRO	Review confirmation that Beaumont lien discharged from title.

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Aug 08/22	SRO	Review various emails from K Gray to R. Quinlan
Aug 08/22	SRO	Telephone attendance with K Gray re various ongoing aspects of file.
Aug 08/22	SRO	Review and consider email from client re response to and analysis of company's position concerning amounts owing by 2250657 Alberta Ltd.
Aug 11/22	SRO	Review draft form of letter enclosing distributions. Amend same. Email to client with comment.
Aug 12/22	JHH	Email from counsel for J. Corp regarding claim; Email exchange with Kristin Gray regarding J. Corp
Aug 12/22	SRO	Review email from counsel for J Corp Ventures re status of claims process. Emails with J Hockin re same. Review his emails exchanged with K Gray on the matter.
Aug 15/22	JHH	Email exchange with Kristin Gray and Steve Rohatyn regarding status of claims by J. Corp. and Wade Poitras
Aug 15/22	SRO	Various emails, conferences with K Gray and J Hockin re claims process related matters.
Aug 15/22	SRO	Review emails between R Quinlan and K Gray.
Aug 15/22	SRO	Email to counsel for Synergy
Aug 19/22	JHH	Letter to solicitor for 1998372 Alberta Ltd. regarding claim; Email to solicitor for J. Corp. Ventures; Email from solicitor for J. Corp.; Email to Mr. Quinlan; Voicemail to Mr. Kinash

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Aug 19/22	SRO	Emails with client re claim payments sent, preparation and filing of mailing affidavit.
Aug 19/22	SRO	Review emails between J Hockin, counsel in QB claimant matters.
Aug 20/22	JHH	Email exchange with Mr. Kinash
Aug 22/22	JHH	Email exchange with Mr. Kinash confirming no exposure to claim; Email exchange with Ms. Gray; Email from Ms. Juska; Email exchange with Mr. Quinlan regarding claim against 2250657 Alberta
Aug 22/22	SRO	Review emails between J Hockin and counsel acting for Shamrock in Catto insured MV action defence (M Kinash)
Aug 25/22	JHH	Email from Ms. Juska with claim by J. Corp.
Aug 30/22	JHH	Telephone attendance with Rod Wasylyshyn regarding discontinuance of Delta Valley Claim
Aug 31/22	JHH	Email from Mr. Wasylyshyn's office with Discontinuance of Delta Valley claim; Internal emails regarding endorsement of Discontinuance
Aug 31/22	RAP	Pull PPR searches on serial number good relating to 2250657
Aug 31/22	RAP	Draft Financing Statement
Aug 31/22	SRO	Emails with J Hockin, R Wasylyshyn. Conference with client re w/o costs discontinuance of Delta Valley action

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

SUMMARY OF RECORDED TIME

Individual	Title	Hours	Rate	Amount
JEREMY H. HOCKIN, Q.C.	JHH Partner	7.60	675.00	5,130.00
STEVEN A ROHATYN	SRO Partner	12.40	465.00	5,766.00
RIELLE GAGNON	RNG Student	2.70	225.00	607.50
RAYNE PRINS	RAP Paralegal	0.70	165.00	115.50
TOTAL		23.40		\$11,619.00

OTHER CHARGES

Copies	9.50
Land Titles Service Charge	6.00
Westlaw	79.00
Total Other Charges:	\$94.50

DISBURSEMENTS

Registered Mail	11.69
Total Taxable Disbursements:	\$11.69

HST/GST

Total HST/GST Charged: \$586.26

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

GST EXEMPT DISBURSEMENTS

Edmonton Land Titles/Discharge of Lien	10.00
Filing Fees	20.00
Total GST Exempt Disbursements:	\$30.00

TOTAL BALANCE DUE: **\$ 12,341.45**

PARLEE McLAWS LLP

Per:



 JEREMY H. HOCKIN, Q.C.

E. & O.E.

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JEREMY H. HOCKIN, Q.C.
 Direct Dial: 780-423-8532
 FAX #: 780-423-2870
 EMAIL: jhockin@parlee.com
 Our File No: 0075782.000012

The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA LTD.

Invoice Number: **802272**
 Invoice Date: **August 31, 2022**

REMITTANCE STATEMENT

Please return this Remittance Statement with your payment so that we may ensure your account is properly credited.

Fees	\$	11,619.00
Other Charges	\$	94.50
Disbursements	\$	11.69
HST/GST	\$	586.26
GST Exempt Disbursements	\$	30.00
TOTAL BALANCE DUE	\$	<u>12,341.45</u>

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PAYMENT OPTIONS:

Cheque or Bank Draft:

- Make Cheque Payable to: **PARLEE MCLAWS LLP**

Please include remittance form or reference invoice number(s).

Credit Card Payments (VISA or MasterCard or AMEX):

- Through our secure webpage at <https://www.parlee.com/secure-payment/>

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- Email the E-Transfer notices to DirectDeposit@parlee.com
- Email the E-Transfer password to AR@parlee.com

Please include invoice number(s) in the E-Transfer message to recipient.

Electronic Wire or EFT:

- **Bank:** TD Canada Trust
148 Edmonton City Centre East
Edmonton, AB, T5J 2Y8
- **Name:** PARLEE MCLAWS LLP
1700 Enbridge Centre 10175-101 Street NW
Edmonton, AB T5J 0H3
- **Transit ID:** 004-82389
Account No.: 5328963
Swift Code: TDOMCATTOR
- **Intermediary Bank (For Wires in USD initiated from outside of Canada)**
Bank of America
222 Broadway New York
NY, 10038
ABA: 026009593 or **SWIFT:** BOFAUS3N

Please email payment advice to DirectDeposit@parlee.com, reference invoice(s) or file number.

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PAYMENT DUE UPON RECEIPT

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519, 10235 - 101 Street
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Attention: Kristin Gray

Our File Number: 0075782.000012

**RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA
LTD.**

Invoice Number: **803676**
Invoice Date: **September 30, 2022**

SUMMARY INFORMATION

Fees	\$	5,630.50
Other Charges	\$	3.00
Disbursements	\$	41.55
HST/GST	\$	283.75
TOTAL BALANCE DUE	\$	<u>5,958.80</u>

PAYMENT DUE UPON RECEIPT

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The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

TO PROFESSIONAL SERVICES RENDERED on your behalf in connection with the above-noted matter, including those matters necessary and incidental to our services as indicated below:

Date	Individual	Description
Sep 01/22	JHH	Email from new solicitor for Delta Landscaping with Notice of Change of Representation, Discontinuance of Claim, and PPR Verification Statement confirming discharge of registration; Email exchange with solicitor for Shamrock regarding claim by J. Corp.;
Sep 01/22	RAP	Pull post PPR registration search on 2250657 AB
Sep 01/22	SRO	Tasks associated with registration at PPR in connection with unpaid goods sold to or purported to have been taken/be in the possession of Nobles. Review verification statement and post registration search.
Sep 01/22	SRO	Review J Corp proof of claim and R Quinlan's comments on same.
Sep 02/22	JHH	Review email from Steve Rohatyn to Ryan Quinlan regarding claim against 2250657 Alberta Ltd./Nobles;
Sep 02/22	SRO	Email to R Quinlan re 225 Alberta issues.
Sep 05/22	JHH	Email from Mr. Quinlan confirming Shamrock's position on claim by J. Corp.;
Sep 06/22	JHH	Email exchange with Kristin Gray regarding J. Corp. claim; Discussion with Steve Rohatyn regarding procedure; Review claim against 2250657 Alberta Ltd.;

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The Bowra Group Inc.
519, 10235 - 101 Street
Edmonton, AB T5J 3G1

Date	Individual	Description
Sep 06/22	SRO	Emails with R Quinlan re J Corp claim, company position on same and material in support. Conference with J Hockin to discuss. Emails with J Hockin, K Gray. Telephone attendance with K Gray re approach to, procedure for adjudication. Consider standard of review on challenge to decision of claims officer. Further review J Corp claim. Review pleadings in underlying action along with letter from Shamrock's former litigation counsel summarizing the litigation. Email to J Corp counsel.
Sep 06/22	SRO	Email to J Kerr re Synergy legal accounts.
Sep 07/22	JHH	Discussion with Steve Rohatyn regarding claim against 2250657 Alberta Ltd.; Review email to solicitors for J. Corp.
Sep 07/22	SRO	Prep for, attend call with counsel for J Corp re discussion of Proof of Claim, questions relevant to adjudication of same. Follow up email outlining information requested.
Sep 07/22	SRO	Conference with J Hockin to discuss possible claims against 225 Alberta, approach to same.
Sep 07/22	SRO	Telephone attendance with K Gray to discuss various ongoing aspects of file.
Sep 10/22	JHH	Email to new counsel for Delta Valley Landscaping;
Sep 12/22	JHH	Email exchange with Rod Wasylyshyn;
Sep 12/22	SRO	Emails with R Quinlan re information relevant to J Corp claim adjudication.
Sep 12/22	SRO	Review accounts provided by Synergy counsel. Email in reply requesting more detailed accounting.

PAYMENT DUE UPON RECEIPT

EDMONTON
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Edmonton, AB T5J 3G1

Date	Individual	Description
Sep 13/22	SRO	Emails with R Quinlan re Synergy legal account issue. Emails with K Gray.
Sep 14/22	JHH	Review email from Mr. Quinlan regarding spreadsheet of claim by J. Corp. Ventures;
Sep 15/22	JHH	Email from Mr. Quinlan with explanation for J. Corp. claim;
Sep 16/22	JHH	Email from Mr. Quinlan regarding J. Corp.;
Sep 19/22	JHH	Email exchange with Ms. Gray regarding claim by 1998372 Alberta; Review emails between Steve Rohatyn and counsel for J. Corp. regarding claim particulars;
Sep 19/22	SRO	Review emails, materials from R Quinlan re company position on J Corp claim. Email in reply requesting further information. Emails with counsel for J Corp. Conference with K Gray to discuss.
Sep 21/22	JHH	Letter to solicitor for 1998372 Alberta Ltd. regarding potential claim;
Sep 22/22	JHH	Telephone attendance with solicitor for 1998372 Alberta Ltd.; Review email exchange between Steve Rohatyn and Ryan Quinlan regarding J. Corp. claim;
Sep 22/22	SRO	Review email and attachment from R Quinlan in reply to queries on J Corp claim. Email in reply. Email to counsel for J Corp requesting information.
Sep 23/22	JHH	Letter from solicitor for 1998372 Alberta with claim documentation and forward to Ms. Gray;

PAYMENT DUE UPON RECEIPT

EDMONTON
1700 Enbridge Centre
10175-101 Street NW, Edmonton, AB T5J 0H3
Tel: 780.423.8500 Fax: 780.423.2870

GST REGISTRATION: 11533 8386 RT0001

ALL ACCOUNTS OUTSTANDING OVER 30 DAYS WILL BE CHARGED INTEREST AT THE RATE OF 18% PER ANNUM UNTIL PAID. WHEN REMITTING, PLEASE RETURN REMITTANCE ADVICE TO ENSURE PROPER CREDIT.



The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1

Date	Individual	Description
Sep 23/22	SRO	Receipt and review of email from counsel for J Corp addressing various questions posed in respect of its claim.
Sep 23/22	SRO	Review Proof of Claim of 1998372 Alberta Ltd.
Sep 27/22	JHH	Email from Ms. Gray;
Sep 27/22	SRO	Email from R Quinlan re J Corp claim. Review attached progress claim.
Sep 27/22	SRO	Telephone attendances with R Quinlan, K Gray re approach to company claims against 225 Alberta. Email to R Quinlan confirming instructions.
Sep 27/22	SRO	Email to R Quinlan re proof of claim lodged by 1998372 Alberta.
Sep 28/22	JHH	Email copy of claim to Mr. Quinlan;
Sep 29/22	JHH	Email from Mr. Quinlan regarding claim by Catto;
Sep 30/22	SRO	Email from R Quinlan re Catto claim. Review file. Emails with J Hockin re same.

SUMMARY OF RECORDED TIME

Individual	Title	Hours	Rate	Amount
JEREMY H. HOCKIN, Q.C.	JHH Partner	3.10	710.00	2,201.00
STEVEN A ROHATYN	SRO Partner	0.70	490.00	343.00
STEVEN A ROHATYN	SRO Partner	6.60	465.00	3,069.00
RAYNE PRINS	RAP Paralegal	0.10	175.00	17.50

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 Edmonton, AB T5J 3G1

Individual	Title	Hours	Rate	Amount
TOTAL		10.50		\$5,630.50

OTHER CHARGES

Personal Property Registry/Search				3.00
			Total Other Charges:	\$3.00

DISBURSEMENTS

Accu-Search				35.55
Personal Property Service Charge				6.00
			Total Taxable Disbursements:	\$41.55

HST/GST

Total HST/GST Charged: \$283.75

TOTAL BALANCE DUE: \$ 5,958.80

PARLEE McLAWS.LLP

Per: 
 JEREMY H. HOCKIN, K.C.

E. & O.E.

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JEREMY H. HOCKIN, K.C.
 Direct Dial: 780-423-8532
 FAX #: 780-423-2870
 EMAIL: jhockin@parlee.com
 Our File No: 0075782.000012

The Bowra Group Inc.
 519, 10235 - 101 Street
 Edmonton, AB T5J 3G1
 Attention: Kristin Gray

Our File Number: 0075782.000012

RE: SHAMROCK VALLEY ENTERPRISES LTD. - IN RECEIVERSHIP
GUARANTORS: MURRAY NIELSEN, LISA NIELSEN AND 695458 ALBERTA LTD.

Invoice Number: **803676**
 Invoice Date: **September 30, 2022**

REMITTANCE STATEMENT

Please return this Remittance Statement with your payment so that we may ensure your account is properly credited.

Fees	\$	5,630.50
Other Charges	\$	3.00
Disbursements	\$	41.55
HST/GST	\$	283.75
TOTAL BALANCE DUE	\$	<u>5,958.80</u>

PAYMENT DUE UPON RECEIPT

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PAYMENT OPTIONS:

Cheque or Bank Draft:

- Make Cheque Payable to: **PARLEE MCLAWS LLP**

Please include remittance form or reference invoice number(s).

Credit Card Payments (VISA or MasterCard or AMEX):

- Through our secure webpage at <https://www.parlee.com/secure-payment/>

E-Transfer Payments:

- Email the E-Transfer notices to DirectDeposit@parlee.com
- Email the E-Transfer password to AR@parlee.com

Please include invoice number(s) in the E-Transfer message to recipient.

Electronic Wire or EFT:

- **Bank:** TD Canada Trust
148 Edmonton City Centre East
Edmonton, AB, T5J 2Y8
- **Name:** PARLEE MCLAWS LLP
1700 Enbridge Centre 10175-101 Street NW
Edmonton, AB T5J 0H3
- **Transit ID:** 004-82389
Account No.: 5328963
Swift Code: TDOMCATTOR
- **Intermediary Bank (For Wires in USD initiated from outside of Canada)**
Bank of America
222 Broadway New York
NY, 10038
ABA: 026009593 or **SWIFT:** BOFAUS3N

Please email payment advice to DirectDeposit@parlee.com, reference invoice(s) or file number.

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