Form 27
[Rule 6.3]

Clerk's Stamp

COURT FILE NUMBER	1403-10990
COURT	COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE	EDMONTON
APPLICANT	ROYAL BANK OF CANADA
RESPONDENTS	SPRAGUE-ROSSER CONTRACTING CO. LTD., SPRAGUE-ROSSER DEVELOPMENTS INC., PACIFIC FEDERATION EQUITY GROUP INC., JEFFERY JESSAMINE, DANIEL EDWARDS and MATTHEW MACKAY
DOCUMENT	**SUPPLEMENTAL AFFIDAVIT**
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	Norton Rose Fulbright Canada LLP 400 3rd Avenue SW, Suite 3700 Calgary, Alberta T2P 4H2 Phone: +1 403.267.8222 Fax: +1 403.264.5973 Attention: Howard A. Gorman, Q.C. howard.gorman@nortonrosefulbright.com File No. 01100375-0590

SUPPLEMENTAL AFFIDAVIT OF GARY IVANY SWORN JULY 30, 2014

I, Gary Ivany, of the Town of Pickering, in the Province of Ontario, swear and say that:

1. I previously swore an Affidavit in the within proceedings dated July 29, 2014 (the "First Ivany Affidavit"). Terms defined herein shall have the same meaning as in my First Ivany Affidavit.

2. In paragraphs 20, 21 and 22 of my First Ivany Affidavit I outlined various concerns related to the collection of receivables, the payment of payroll and the possible diversion of receivables away from the Bank.

3. Subsequent to executing my First Ivany Affidavit, the Bank's counsel received from the Borrower's counsel an email from the Borrower dated July 28, 2014 attaching various CIBC account details confirming the diversion of collected receivables and use of such funds to cover

certain payroll expenses. Attached hereto and marked as Exhibit "A" to this Affidavit is the email and attachments from the Borrower's counsel.

4. I am authorized to swear this Affidavit on behalf of the Bank.

5. I make this Affidavit for no improper purposes.

6. I make this Affidavit to update the Court and in further support of an Application to the Court to appoint Alvarez as Receiver and Manager of the undertakings, property and assets of the Borrower and Corporate Guarantors and for such other and related relief as may be sought.

SWORN before me at the City of Toronto, in the Province of Ontario, this 30th day of July, 2014	)	
A Notary Public in and for the Province Of Ontario	)	Gary Ivany

THIS IS EXHIBIT "A" TO THE SUPPLEMENTAL
AFFIDAVIT OF GARY IVANY
SWORN JULY 30, 2014

A NOTARY PUBLIC IN AND FOR THE
PROVINCE OF ONTARIO

This e-mail may contain confidential information and be subject to solicitor-client privilege. If received in error, please delete and advise sender. Thank you

From: Matthew Mackay [mailto:mmackay@sprague-rosser.com]
Sent: Monday, July 28, 2014 3:32 PM
To: Chuck Russell
Cc: Jeff Jessamine
Subject: CIBC

Hi Chuck,

Please find attached account information per our discussion.

Three for the four payments were payroll payments. The fourth was payroll-related made under the assumption that it was directly for payroll; the Cory McLachlan payment is for rent for a couple of 'cabins' for one of our ongoing projects – so provision of accommodation for employees living out of town.

Also worth noting that the influx of cash from the RM of Wood Buffalo has not arrived.

MM

Matthew Mackay | Director, Operational Controls & Compliance

Aboriginally Owned and Managed

Sprague-Rosser Contracting
Corporate Office
201, 1259-91 Street SW
Edmonton, AB T6X 1E9
Telephone: 780-463-5862
Fax: 780-468-2668
Direct: 780-395-1627
Cell: 780-818-6987
www.sprague-rosser.com

2013
CONTRACTOR OF THE YEAR WINNER

CIBC

Account Details

July 28, 2014 at 04:43pm Eastern time

Account Type:	Chequing
Transit Number:	03269
Account Number:	10-29711
Product Name:	Chequing
Balance [1]:	$730,997.28
Available Funds [2]:	$155,813.28

Past Transactions - June 30, 2014 to Aug. 02, 2014

Date	Transactions	Debit	Credit	Running Balance [3]
July 25, 2014	Branch Transaction DEPOSIT		$50,000.00	$730,997.28
July 25, 2014	Electronic Funds Transfer CREDIT MEMO Inv: 14-0024-1 CITY SASKATOON		$96,484.50	$680,997.28
July 23, 2014	Branch Transaction DEPOSIT 00418 STONEBRIDGE & WELLMAN BANKING		$488,206.81	$584,512.78
July 23, 2014	Branch Transaction DEBIT MEMO	$411,208.08		$96,305.97
July 23, 2014	Branch Transaction DEBIT MEMO	$2,400.97		$507,514.05
July 23, 2014	Branch Transaction DEBIT MEMO	$4,541.95		$509,915.02
July 23, 2014	Branch Transaction DEBIT MEMO	$175,259.77		$514,456.97
July 23, 2014	Electronic Funds Transfer CREDIT MEMO Inv: 14-0030-2 CITY SASKATOON		$597,738.31	$689,716.74
July 22, 2014	Branch Transaction SERVICE CHARGE	$10.00		$91,978.43
July 22, 2014	Branch Transaction CERTIFIED CHEQUE 1	$50,000.00		$91,988.43
July 22, 2014	Branch Transaction DEPOSIT		$141,988.43	$141,988.43

[1] Balance column shows the amount of money in your account, including any funds on hold.

[2] Available Funds is your Balance minus any funds on hold plus any overdraft limit, representing money available for immediate use in your account.

[3] Running balance is calculated by starting with the end of day balance from the latest closed business day and calculating forward through the recent transactions in posting date order. The balance changes as new transactions are added in posting date sequence.

* Foreign Currency Conversion Fee - If you withdraw foreign currency from a bank machine located outside of Canada, you are charged the same conversion rate CIBC is required to pay, plus an administration fee of 2.5% of the converted amount (this is in addition to any transaction fee applicable to the withdrawal and the network fee).

Please Note:

Transactions from today are reflected in your balance, but may not be displayed on this page if you recently updated your bankbook, if a paper statement was recently issued, or if a transaction is backdated. These transactions will appear in your history the following business day.

For questions and/or disputes about service fees or Non-Sufficient Fund (NSF) charges, please call Telephone Banking at 1-800-465-2422. You can also view a list of service charges and account fees.

CIBC

CUSTOMER'S COPY *COPIE DU CLIENT*

2404613
3958 BIL-2007/11

ELLERSLIE & PARSONS BANKING CENTRE
EDMONTON, ALTA BY CABLE

REFERENCE *RÉFÉRENCE* 3664047

4,511.95 CANADIAN DOLLAR VALUE DATED Jul/23/2014

DATE Jul/23/2014 12:15

PAYMENT ORDER *ORDRE DE PAIEMENT*

```
CURRENCY..........: CANADIAN DOLLAR
FOREIGN AMOUNT.....: 4,511.95
EXCHANGE RATE......: 1.0
CANADIAN EQUIVALENT: 4,511.95
SERVICE CHARGE RATE: 1.0
SERVICE CHARGES....: 30.00          CAD 30.00
FAX COMIN FEE.......:               CAD
FAX CONFIRM FEE....:                CAD
CORRESP CHARGES....:                CAD
CANADIAN AMOUNT....: 4,541.95
TOTAL FOREIGN AMOUNT:4,541.95
CUSTOMER'S ACCOUNT.: 03269/10-29711  CAD
        COMMENTS:
```

BY ORDER OF:
SPRAGUE ROSSER CONTRACTING CO. LTD.
201 1259 91 ST. SW
EDMONTON AB CA T6X 1E9

DETAILS OF PAYMENT (EG. INVOICE # ETC):

DESTINATION BANK:
BANK IDENTIFIER: 000303413
ROYAL BANK OF CANADA
SPRING GARDEN SUMMER BRANCH
5855 SPRING GARDEN RD
HALIFAX NS
ROUTING CODE: FIN
ROUTING NUMBER:

PAYMENT INSTRUCTIONS:
CREDIT ACCOUNT AND NOTIFY

BENEFICIARY:
ACCOUNT NUMBER:
5222757
JOHN ATSYOR
UNIT 15 14208 36 ST
EDMONTON AB CA T5Y 0F4

Paid to Employee

CORRESP. CHARGES:
TO BE PAID BY BENEFICIARY

INTERMEDIARY BANK:
BANK IDENTIFIER: ROYCCAT2
ROYAL BANK OF CANADA
WELLINGTON SQUARE
180 WELLINGTON STREET WEST
TORONTO CANADA

Please arrange the payment described above upon the Terms and Conditions on the reverse of this Payment Order. The undersigned acknowledges having read the Terms and Conditions and agrees to be bound by them. If more than one Customer signs this Payment Order the Customers agree that their liability pursuant to this Payment Order shall be joint and several (solidary in Quebec).
Veuillez prendre des dispositions pour effectuer le paiement décrit ci-dessus conformément aux modalités figurant au verso du présent ordre de paiement. Le soussigné reconnaît qu'il a pris connaissance de ces modalités et accepte d'être lié par celles-ci. Si plus d'un client signe le présent ordre de paiement, les clients reconnaissent qu'ils seront solidairement responsables conformément au présent ordre de paiement.

DATE | NAME OF CUSTOMER(S) *NOM DU OU DES CLIENTS* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE*

Receipt is hereby acknowledged by us, as agents of the remitter, of the sum required to arrange the payment described above, subject to the terms and conditions appearing on the reverse hereof.
Nous accusons par les présentes réception, à titre de mandataires du donneur d'ordre, du montant nécessaire pour effectuer le paiement indiqué ci-dessus, sous réserve des modalités figurant au verso des présentes. CANADIAN IMPERIAL BANK OF COMMERCE *BANQUE CANADIENNE IMPÉRIALE DE COMMERCE.*

PER p.p. ______ PER p.p. ______ SIGNATURES - BRANCH OFFICERS *SIGNATURE DES RESPONSABLES DU CENTRE BANCAIRE*

CUSTOMER'S COPY *COPIE DU CLIENT*

240461
3958 BIL-2007/1

ELLERSLIE & PARSONS BANKING CENTRE
EDMONTON, ALTA
BY CABLE

REFERENCE RÉFÉRENCE
3664037

2,370.97 CANADIAN DOLLAR VALUE DATED JUL/23/2014

DATE
JUL/23/2014
12:08

PAYMENT ORDER *ORDRE DE PAIEMENT*

CURRENCY...........: CANADIAN DOLLAR
FOREIGN AMOUNT.....: 2,370.97
EXCHANGE RATE......: 1.0
CANADIAN EQUIVALENT: 2,370.97
SERVICE CHARGE RATE: 1.0
SERVICE CHARGES....: 30.00 CAD 30.00
FAX ADMIN FEE......: CAD
FAX CONFIRM FEE....: CAD
CORRESP CHARGES....: CAD
CANADIAN AMOUNT....: 2,400.97
TOTAL FOREIGN AMOUNT:2,400.97
CUSTOMER'S ACCOUNT.: 03769/10-29711 CAD
COMMENTS:

BY ORDER OF:
SPRAGUE ROSSER CONTRACTING CO. LTD.
201 1259 91 ST. SW
EDMONTON AB CA T6X 1E9

DETAILS OF PAYMENT (EG. INVOICE # ETC):

DESTINATION BANK:
BANK IDENTIFIER: 000305828
ROYAL BANK OF CANADA
OUTLOOK BRANCH
119 SASKATCHEWAN AVE E PO BOX 1338
OUTLOOK SK
ROUTING CODE: FIN
ROUTING NUMBER:

PAYMENT INSTRUCTIONS:
CREDIT ACCOUNT AND NOTIFY

BENEFICIARY:
ACCOUNT NUMBER:
5000047
CORY MCLACHLAN
PO BOX 1196
OUTLOOK SK CA S0L 2N0

CORRESP. CHARGES:
TO BE PAID BY BENEFICIARY

INTERMEDIARY BANK:
BANK IDENTIFIER: ROYCCAT2
ROYAL BANK OF CANADA
WELLINGTON SQUARE
180 WELLINGTON STREET WEST
TORONTO CANADA

Please arrange the payment described above upon the Terms and Conditions on the reverse of this Payment Order. The undersigned acknowledges having read the Terms and Conditions and agrees to be bound by them. If more than one Customer signs this Payment Order the Customers agree that their liability pursuant to this Payment Order shall be joint and several (solidary in Quebec).
Veuillez prendre des dispositions pour effectuer le paiement décrit ci-dessus conformément aux modalités figurant au verso du présent ordre de paiement. Le soussigné reconnaît qu'il a pris connaissance de ces modalités et accepte d'être lié par celles-ci. Si plus d'un client signe le présent ordre de paiement, les clients reconnaissent qu'ils seront solidairement responsables conformément au présent ordre de paiement.

DATE | NAME OF CUSTOMER(S) *NOM DU OU DES CLIENTS* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE*

Receipt is hereby acknowledged by us, as agents of the remitter, of the sum required to arrange the payment described above, subject to the terms and conditions appearing on the reverse hereof.
Nous accusons par les présentes réception, à titre de mandataires du donneur d'ordre, du montant nécessaire pour effectuer le paiement indiqué ci-dessus, sous réserve des modalités figurant au verso des présentes. CANADIAN IMPERIAL BANK OF COMMERCE *BANQUE CANADIENNE IMPÉRIALE DE COMMERCE*

PER p.p. ______ PER p.p. ______ SIGNATURES - BRANCH OFFICERS *SIGNATURE DES RESPONSABLES DU CENTRE BANCAIRE*

CUSTOMER'S COPY *COPIE DU CLIENT*

2404613
3958 BIL-2007/10

ELLERSLIE & PARSONS BANKING CENTRE
EDMONTON, ALTA
BY CABLE

REFERENCE RÉFÉRENCE
3664929
DATE Jul/23/2014 17:19

411,128.08 CANADIAN DOLLAR VALUE DATED Jul/23/2014

PAYMENT ORDER *ORDRE DE PAIEMENT*

CURRENCY...........: CANADIAN DOLLAR
FOREIGN AMOUNT.....: 411,128.08
EXCHANGE RATE......: 1.0
CANADIAN EQUIVALENT: 411,128.08
SERVICE CHARGE RATE: 1.0
SERVICE CHARGES....: 80.00 CAD 80.00
FAX ADMIN FEE......: CAD
FAX CONFIRM FEE....: CAD
CORRESP CHARGES....: CAD
CANADIAN AMOUNT....: 411,208.08
TOTAL FOREIGN AMOUNT:411,208.08
CUSTOMER'S ACCOUNT.: 03269/10-29711 CAD
COMMENTS:

BY ORDER OF:
SPRAGUE ROSSER CONTRACTING CO. LTD.
201 1259 91 ST. SW
EDMONTON AB CA T6X 1E9

DETAILS OF PAYMENT (EG. INVOICE & ETC):
PAYROLL

DESTINATION BANK:
BANK IDENTIFIER: 000100022
BANK OF MONTREAL
FIRST CANADIAN PLACE
TORONTO ON

PAYMENT INSTRUCTIONS:
CREDIT ACCOUNT AND NOTIFY

ROUTING CODE: FIN
ROUTING NUMBER:

BENEFICIARY:
ACCOUNT NUMBER:
001 00022 1995060
ADP CANADA CO.
A5TH FL C/O TRUST ACCOUNTING
3250 BLOOR STREET WEST
ETOBICOKE ON CA M8X 2X9

CORRESP. CHARGES:
TO BE PAID BY BENEFICIARY

INTERMEDIARY BANK:
BANK IDENTIFIER: BOFMCAM2
BANK OF MONTREAL, THE
129 ST. JACQUES
FLOOR 10
MONTREAL CANADA

Please arrange the payment described above upon the Terms and Conditions on the reverse of this Payment Order. The undersigned acknowledges having read the Terms and Conditions and agrees to be bound by them. If more than one Customer signs this Payment Order the Customers agree that their liability pursuant to this Payment Order shall be joint and several (solidary in Quebec).
Veuillez prendre des dispositions pour effectuer le paiement décrit ci-dessus conformément aux modalités figurant au verso du présent ordre de paiement. Le soussigné reconnaît qu'il a pris connaissance de ces modalités et accepte d'être lié par celles-ci. Si plus d'un client signe le présent ordre de paiement, les clients reconnaissent qu'ils seront solidairement responsables conformément au présent ordre de paiement.

July 23, 2014

DATE — NAME OF CUSTOMER(S) *NOM DU OU DES CLIENTS* — AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE* — AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE*

Receipt is hereby acknowledged by us, as agents of the remitter, of the sum required to arrange the payment described above, subject to the terms and conditions appearing on the reverse hereof.
Nous accusons par les présentes réception, à titre de mandataires du donneur d'ordre, du montant nécessaire pour effectuer le paiement indiqué ci-dessus, sous réserve des modalités figurant au verso des présentes. CANADIAN IMPERIAL BANK OF COMMERCE *BANQUE CANADIENNE IMPÉRIALE DE COMMERCE*

PER p.p. ______ PER p.p. ______ SIGNATURES - BRANCH OFFICERS *SIGNATURE DES RESPONSABLES DU CENTRE BANCAIRE*

CIBC

CUSTOMER'S COPY *COPIE DU CLIENT*

2404813
3958 B/L-2007/1C

ELLERSLIE & PARSONS BANKING CENTRE
EDMONTON, ALTA
BY CABLE

REFERENCE *RÉFÉRENCE* 3663976

175,179.77 CANADIAN DOLLAR VALUE DATED Jul/23/2014

DATE Jul/23/2014 11:41

PAYMENT ORDER *ORDRE DE PAIEMENT*

CURRENCY..........: CANADIAN DOLLAR
FOREIGN AMOUNT.....: 175,179.77
EXCHANGE RATE......: 1.0
CANADIAN EQUIVALENT: 175,179.77
SERVICE CHARGE RATE: 1.0
SERVICE CHARGES....: 80.00 CAD 80.00
FAX ADMIN FEE......: CAD
FAX CONFIRM FEE....: CAD
CORRESP CHARGES....: CAD
CANADIAN AMOUNT....: 175,259.77
TOTAL FOREIGN AMOUNT:175,259.77
CUSTOMER'S ACCOUNT.: 03269/10-29711 CAD
COMMENTS:

BY ORDER OF:
SPRAGUE ROSSER CONTRACTING CO. LTD.
201 1259 91 ST. SW
EDMONTON AB CA T6X 1E9

DETAILS OF PAYMENT (EG. INVOICE # ETC):

DESTINATION BANK:
BANK IDENTIFIER: 000100022
BANK OF MONTREAL
FIRST CANADIAN PLACE
TORONTO ON

PAYMENT INSTRUCTIONS:
CREDIT ACCOUNT AND NOTIFY

ROUTING CODE: FIN
ROUTING NUMBER:

BENEFICIARY:
ACCOUNT NUMBER:
1995860
ADP CANADA CO.
15TH FI C/O TUST ACCOUNTING
3250 BLOOR ST WEST
ETOBICOKE ON CA M8X 2X9

CORRESP. CHARGES:
TO BE PAID BY BENEFICIARY

INTERMEDIARY BANK:
BANK IDENTIFIER: BOFMCAM2
BANK OF MONTREAL, THE
129 ST. JACQUES
FLOOR 10
MONTREAL CANADA

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Veuillez prendre des dispositions pour effectuer le paiement décrit ci-dessus conformément aux modalités figurant au verso du présent ordre de paiement. Le soussigné reconnaît qu'il a pris connaissance de ces modalités et accepte d'être lié par celles-ci. Si plus d'un client signe le présent ordre de paiement, les clients reconnaissent qu'ils seront solidairement responsables conformément au présent ordre de paiement.

DATE | NAME OF CUSTOMER(S) *NOM OU DU DES CLIENTS* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE* | AUTHORIZED SIGNATURE *SIGNATURE AUTORISÉE*

Receipt is hereby acknowledged by us, as agents of the remitter, of the sum required to arrange the payment described above, subject to the terms and conditions appearing on the reverse hereof.
Nous accusons par les présentes réception, à titre de mandataires du donneur d'ordre, du montant nécessaire pour effectuer le paiement indiqué ci-dessus, sous réserve des modalités figurant au verso des présentes. CANADIAN IMPERIAL BANK OF COMMERCE *BANQUE CANADIENNE IMPÉRIALE DE COMMERCE*

PER p.p. ____________ PER p.p. ____________

SIGNATURES - BRANCH OFFICERS *SIGNATURE DES RESPONSABLES DU CENTRE BANCAIRE*