

COURT FILE NUMBERS 1903-12504

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF MAYNBRIDGE CAPITAL INC.

DEFENDANTS VOICE CONSTRUCTION OPCO ULC, VOICE MANAGEMENT LTD., VOICE CONSTRUCTION LTD., EARTH & ENERGY CONSTRUCTION LTD., VOICE HOLDINGS LTD., and 2012442 ALBERTA LTD.

PROCEEDINGS IN THE MATTER OF RECEIVERSHIP PROCEEDINGS OF VOICE CONSTRUCTION OPCO ULC, VOICE MANAGEMENT LTD., VOICE CONSTRUCTION LTD., EARTH & ENERGY CONSTRUCTION LTD., VOICE HOLDINGS LTD. and 2012442 ALBERTA LTD.

DOCUMENT **NINTH REPORT OF THE RECEIVER**

July 12, 2023

ADDRESS FOR SERVICE
AND CONTACT
INFORMATION OF PARTY
FILING THIS DOCUMENT

RECEIVER

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INTRODUCTION

1. On June 25, 2019 (the “**Receivership Date**”), by order of the Honourable Justice K.G. Nielsen (as he was then) of the Court of Queen’s Bench of Alberta (the “**Court**”) (the “**Receivership Order**”), Alvarez & Marsal Canada Inc. (the “**Receiver**” or “**A&M**”) was appointed Receiver without security, of all of the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate, including all proceeds thereof (the “**Property**”) of Voice Construction Opco ULC (“**OPCO**”), Voice Management Ltd. (“**VML**”), Voice Construction Ltd. (“**VCL**”), Earth & Energy Construction Ltd. (“**E&E**”), Voice Holdings Ltd. (“**VHL**”) and 2012442 Alberta Ltd. (“**201 AB**”) (collectively, “**Voice**” and/or the “**Company**”) pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (“**BIA**”), section 13(2) of the *Judicature Act*, RSA 2000, c J-2 and section 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c.P-7 (“**PPSA**”) in Court of Queen’s Bench Action No. 1903 12504.
2. The Receivership Order was consented to by the Company, who had stopped operations on June 21, 2019. In light of the cessation of operations, and the resulting urgent need to appoint a Receiver, the Receivership Order was granted without notice to other parties.
3. By further order of the Honourable Associate Chief Justice K.G. Nielsen dated June 25, 2019, any secured party wishing to vary the priority of the Receiver’s charge as granted in the Receivership Order was required to file and serve an application within 14 days of being served the Receivership Order. All known secured and priority creditors have since been served with the Receivership Order and no applications to vary the Receiver’s charge have been served on the Receiver.
4. Since the Receivership Date, this Honourable Court granted a variety of orders including auction approval and vesting orders; various sale approval and vesting orders and interim distribution orders. On June 18, 2021, Master J. L. Mason (as he was then) approved a procedural order (“**Lien Procedural Order**”) in the Court of King’s Bench Action No. 2001-12248 to determine the validity of the certain

liens, as discussed in the Receiver's Eighth Report. The Receiver is of the opinion that all lien matters with respect to the Lien Procedure Order and collected all outstanding and remaining project receivables.

5. The Receiver is now applying to this Honourable Court for an Order, among other things:
 - (a) ordering and declaring that, upon the Receiver filing a certificate with this Honourable Court (the "**Receiver's Certificate**"), the Receiver is discharged from these Receivership Proceedings;
 - (b) approving the actions, activities and conduct of the Receiver to date;
 - (c) approving the final statement of receipts and disbursements;
 - (d) approving the final distribution to the secured creditor, Maynbridge Capital Inc. ("**Maynbridge**") as well as priority payables owed to the Canada Revenue Agency ("**CRA**") and Service Canada; and
 - (e) approving the professional fees and disbursements of A&M and its legal counsel, Miller Thomson LLP (the "**Receiver's Counsel**").

PURPOSE

6. The purpose of this ninth report of the Receiver (the "**Ninth Report**" or "**this Report**") is to provide this Honourable Court with information in respect of the following:
 - (a) a brief overview and background of Voice;
 - (b) the activities of the Receiver since the Receiver's Seventh Report dated November 16, 2020 and the Receiver's Eight Report dated June 11, 2021;
 - (c) the Final Statement of Receipts and Disbursements (as defined below) for the period from June 25, 2019 to July 7, 2023 (the "**Reporting Period**");

- (d) the Receiver's request for an Order approving a final distribution to Maynbridge, including priority amounts owed to CRA, Service Canada (Wage Earner Protection Program) and the Receiver's proposed holdback;
 - (e) the Receiver's request for an Order to have its fees, the Receiver's Counsel fees and the Receiver's activities approved by this Honourable Court;
 - (f) the Receiver's request for an order to discharge company records;
 - (g) the Receiver's request for an Order approving the Receiver's discharge; and
 - (h) the Receiver's conclusions and recommendations.
7. Capitalized words or terms not otherwise defined in this Report are as defined in the Receivership Order and the Receiver's previously filed reports (the "**Prior Reports**").
8. All references to dollars are in Canadian currency unless otherwise notes.

TERMS OF REFERENCE

9. In preparing this Ninth Report, the Receiver has relied primarily upon information obtained through the representations of certain former management and former employees of the Company and other information contained in the Company's books and records, which were produced and maintained principally by the Company.
10. The Receiver has not performed an audit, review or otherwise attempted to verify the accuracy or completeness of the Company's financial information that would wholly or partially comply with Canadian Auditing Standards ("**CASs**") pursuant to the Chartered Professional Accountants Canada Handbook, and accordingly, the Receiver expresses no opinion or other form of assurance contemplated under CASs in respect of the financial information. Future oriented financial information relied upon in this Report is based on the Receiver's assumptions regarding future events and actual results achieved will vary from this information and the variations may be material.

BACKGROUND AND OVERVIEW

11. Voice was in the business of delivering civil construction services, including heavy construction, earthworks, contracting services, and environmental management, primarily to the energy and resource sector in Western Canada for over 75 years.
12. The Company is headquartered in Edmonton, Alberta and ceased active operations on July 21, 2019, which was four days before the Receivership Date.
13. Further background to the Company and its operations is contained in the materials filed in support of and relating to the Receivership Order and other previously filed reports of the Receiver. These documents and other relevant information has been posted by the Receiver on its website at: www.alvarezandmarsal.com/voiceconstruction (the “**Receiver’s Website**”).

ACCOUNTS RECEIVABLES

14. As reported in the Receiver’s Seventh Report, significant efforts were made by the Receiver and its legal counsel with respect to the negotiations, settlement and ultimate collection of various remaining and outstanding project account receivables owed to Voice. Since the Seventh Report, the Receiver was able to collect the Imperial and Pembina Proceeds (as defined in the Seventh Report), and negotiate, settle and collect upon the remaining outstanding project receivables with Northwest Redwater Partnership (“**NWR**”), Canadian Natural Resources Limited (“**CNRL**”) and Plain Midstream Canada ULC (“**Plains**”), with the support of Maynbridge.

Operational relationship between VML and E&E

15. The Receiver notes that, generally, VML was the entity that entered into project contracts on behalf of the Debtors, while E&E provided the labour and other services to perform the contracts and construct the projects. Given the services and personnel supplied by E&E to the various projects constructed by the Debtors, it is arguable that E&E would have had the right to claim construction liens with respect to said projects. However, out of both urgency and efficiency, counsel for the

Receiver registered construction liens on behalf of only the entity in which the project contracts were in the name of, namely VML. The construction liens registered by the Receiver were to protect the interests of the Debtors as a whole, as it would have been costly for the Receiver to register liens and commence actions on behalf of each Debtor who may have contributed to any of the projects.

16. As such, the entitlement of certain project receipts going back to E&E from VML is highly probable, which have given rise to the Receiver's opinion that E&E is reasonable for the payment of certain priority payables, as discussed below, to WEPP and CRA.

ACTIVITIES OF THE RECEIVER

17. Since the Receiver's Seventh Report, the Receiver's activities with respect to the Company have included the following:
 - a) ongoing reconciliation and updating the Company's financial records to evaluate, determine and collect upon the outstanding accounts receivable of Voice;
 - b) evaluating various liens and claims against the various projects of Voice and evaluating the impact of these claims against the collection of the accounts receivables;
 - c) preparing and filing a special purpose report with this Court, the Eighth Report dated June 11, 2021, and obtaining the Lien Procedure Order;
 - d) negotiating terms of settlement and ultimately settling with respect to certain outstanding receivable claims;
 - e) proceeding with litigation with respect to recovery of all remaining outstanding receivable;
 - f) confirming pay out amounts with secured creditors and making payments to the various lien holders on assets sold to Maynbridge pursuant to the Credit Bid APA and working closely with Maynbridge and Receiver's Counsel on same;

- g) ongoing communication with the Receiver's Counsel regarding various receivership matters;
- h) attending various meetings and hosting numerous communications with Maynbridge, as the main creditor stakeholder; and
- i) continued dialogue with CRA.

STATEMENT OF RECEIPTS AND DISBURSEMENTS

18. The following is a summary of the final statement of the Receiver's receipts and disbursements (the "Final Statement of Receipts and Disbursements") in respect of the Company for the Reporting Period.

Voice Construction (Consol) Final Receipts & Disbursements CAD\$, unaudited June 25, 2019 to July 7, 2023		Total
Opening Cash Balance	\$	110,585
Receipts		
Sale Proceeds from Assets		10,829,533
AR Collections		4,272,522
Interest		75,050
Security deposits		49,991
Miscellaneous		3,439
Total Receipts	\$	15,230,536
Disbursements		
Interim Distribution to Maynbridge		7,637,014
Equipment Payouts		2,007,318
Rent		1,098,944
Net Post-Receivership GST Payment		965,295
Professional fees		
Receiver's fees and costs		961,107
Counsel's fees and costs		507,802
Equipment moving costs (Alberta)		371,365
Security and miscellaneous costs		88,001
Equipment moving costs (BC)		132,017
Contractor fees		145,690
Insurance		130,073
WEPPA		95,281
Utilities		33,797
Bank charges		1,066
Total Disbursements	\$	14,174,770
Ending Cash Balance	\$	1,166,351

19. Opening cash of \$110,585 was available at the Receivership Date.
20. The Receiver collected approximately \$15.2 million in total receipts comprising mainly from proceeds from the sale of assets and collections of outstanding accounts receivables.
21. The Receiver incurred approximately \$14.2 million in operating and non-operating disbursements, including the Receiver's and its counsels' professional fees and costs, as outlined in the above chart and as discussed in prior reports filed by the Receiver to this Honourable Court.
22. The Receiver was not required to borrow any funds to operate within the receivership.
23. As at July 7, 2023 total ending available cash is \$1,166,350.

PRIORITY PAYMENTS

Property Priority Claims

24. The Receiver has been in communication with the Canada Revenue Agency regarding certain priority property claims relating to outstanding source deductions prior to the Receivership Date for four out of the six Voice entities. The Receiver is in receipt of these claims and has confirmed that CRA has a priority status for the priority amounts of the total claims.
25. The Receiver is requesting approval from this Honourable Court to distribute \$91,990 to the Canada Revenue Agency ("CRA") relating to secured property claims (source deductions) for the following Voice entities:
 - (a) OPCO - \$8,621.22;
 - (b) VML - \$12,084.82;
 - (c) E&E - \$70,172.84; and

(d) VCL - \$1,111.13;

26. A copy of the proof of claims filed by CRA are attached as Appendix B to this Report.

Wage Earner Protection Program (WEPP)

27. This Court previously granted an interim distribution order dated November 26, 2020 for the payment of certain super-priority amounts owing to Service Canada respecting WEPP for approximately \$255,000. In the Reporting Period, the Receiver made payment of approximately \$95,300 respecting amounts owed by OPCO, VML and VCL to Service Canada. The remaining WEPP super-secured balance owing respecting E&E in the amount of \$159,438.37 was not paid as it was revised slightly by Service Canada by \$2,000 to \$161,438.37. The Receiver is advised through the most recent statement of account that the balance owing by E&E is the only remaining balance owing to Service Canada from the Voice entities. The Receiver is requesting approval from this Honourable Court to pay the revised WEPP amount of \$161,438.37. A copy of the revised statement of account for E&E is attached as Appendix C to this Report.

FINAL DISTRIBUTION

28. The Receiver has previously delivered to Maynbridge, as senior secured lender to the Company, with four interim distributions totalling \$7,637,014, which were approved by this Honourable Court. The Receiver anticipates making a Final Distribution of approximately \$717,000 from its cash on hand as follows:

Voice - In Receivership Proposed Final Distribution \$CAD	
Cash on Hand, July 7, 2023	\$ 1,166,351
Expected Receivership Disbursements	
Professional Fees	60,000
GST	25,000
Destruction of Books & Records	10,000
WEPP	161,438
CRA Property Claims (Source Deductions)	91,990
Bankruptcy Trustee Retainer	50,000
Contingency	50,000
Total Remaining Holdback	448,428
Estimated Final Distribution	\$ 717,922

29. The Receiver is of the respectful view that this Honourable Court should approve the Final Distribution to Maynbridge. The Receiver believes that the proposed holdback of \$448,000 (the "**Holdback**") will provide sufficient funds in the estate to address the remaining costs in these Receivership Proceedings, including those fees and costs of the Receiver and the Receiver's Counsel.
30. Should the Receiver not require some or all of the proposed Holdback above, the Receiver intends to make a further distribution to Maynbridge for the remaining funds held in the Receiver's trust account at the conclusion of its duties.

APPROVAL OF THE RECEIVER'S AND ITS COUNSEL'S FEES AND COSTS

31. Pursuant to paragraphs 18 to 20 of the Consent Receivership Order, the Receiver seeks approval from this Honourable Court of the respective professional fees and disbursements of the Receiver and its legal counsel for the period from November 1, 2020 to May 31, 2023 (the "**Interim Taxation Period**"). This Honourable Court previously approved the Receiver and its counsels fees and disbursements from the Receivership Date (June 25, 2019) to October 31, 2020, as reported in the

Receiver's Seventh Report and the Receiver's Sixth Report dated December 10, 2019.

32. Professional fees and expenses rendered by the Receiver during the Interim Taxation Period total \$113,931.21 (excluding GST) (the "**Receiver's Fees and Costs**"). Professional fees and expenses of the Receiver's Counsel, during the Interim Taxation Period total \$189,916.38 (excluding GST) (the "**Receiver's Counsel's Fees and Costs**").
33. A summary of the Receiver's Fees and Costs and the Receiver's Counsel's Fees and Costs are attached as Appendix "A". The accounts of the Receiver and the Receiver's Counsel outline the date of the work completed, the description of the work completed, the length of time taken to complete the work and the name of the individual who completed the work. The Receiver intends to file an Affidavit of Fees with respect to its own fees and disbursements for these Receivership Proceedings.
34. The Receiver and the Receiver's Counsel's estimated fees and costs to complete this engagement (June 1, 2023 to filing of the Receiver's Discharge Certificate) are estimated at approximately \$60,000 (the "**Forecast Fees and Costs**"), which include fees and costs incurred but not paid.
35. The Receiver respectfully submits that its professional fees and disbursements and those of the Receiver's Counsel are fair and reasonable in the circumstances and respectfully requests that this Honourable Court approve the Receiver's Fees and Costs, the Receiver's Counsel's Fees and Costs, and the Forecast Fees and Costs.

DISCHARGE OF THE RECEIVER

36. The Receiver respectfully requests that this Honourable Court grant an Order which, among other things, and subject to filing a certificate which confirms the Receiver has satisfied its obligations under the Receivership Order, discharges A&M as Receiver, absolutely, forever and unconditionally releases the Receiver from any claims arising from, relating to, or in connection with, the performance of

the Receiver's duties and obligations as Receiver, save and except for claims based on fraud, gross negligence or wilful misconduct.

37. The Receiver's administration of the estate is substantially complete, subject to:
- a) arranging for the payment of the Final Distribution;
 - b) closing the receivership trust accounts;
 - c) destruction of the Company's books and records (discussed below);
 - d) filing all outstanding and required GST and corporate tax returns (if required); and
 - e) completing administrative tasks in accordance with the Receivership discharge requirements under the BIA and subsequently filing the Discharge Certificate.
38. In addition, the Receiver may have certain miscellaneous administrative items to attend to post discharge. The Receiver is of the view that these items are administrative in nature and should not prevent this Court from granting a discharge.
39. Further, the Receiver is in custody of a significant amount of books and records relating to the Company (the "**Records**") that the Receiver continues to pay storage fee costs in holding the Records in Edmonton, Alberta. The Receiver is seeking authorization from this Honourable Court to allow the Receiver to destroy any and all such Records in its custody relating to the Company, as set forth in the Discharge Order, to the extent these records are not required by A&M, as licensed insolvency trustee, in the bankruptcy proceedings of the Voice entities. The Receiver wishes to shred and destroy those records that are no longer required to eliminate the costs to the estate. The Receiver understands that there are no longer any directors of any of the Voice entities.

40. Upon completion of the above, the Receiver will file discharge certificate with the Court confirming same. The Receiver is requesting an order that provides that upon filing the discharge certificate, the Receiver will be automatically discharged without further order of the Court.

RECEIVER'S RECOMMENDATIONS

41. The Receiver respectfully recommends that this Honourable Court grant an Order approving:
- (a) The actions, activities and conduct of the Receiver as described in this Report and the previously seven Receiver's reports filed with the Court throughout these Receivership Proceedings;
 - (b) The Final Distribution of Receivership funds to Maynbridge and the Holdback;
 - (c) The Final Statement of Receipts and Disbursements;
 - (d) The destruction of the Company's books and records, not required by the Licensed Insolvency Trustee in the bankrupt Voice estates;
 - (e) The Receiver's Fees and Costs and the Receiver's Counsel's Fees and Costs for the Interim Taxation Period as well as the Forecast Fees and Costs; and
 - (f) The Receiver's discharge;

All of which is respectfully submitted this 12th day of July, 2023.

ALVAREZ & MARSAL CANADA INC.
In its capacity as court-appointed Receiver of
Company and its personal capacity



Orest Konowalchuk, CPA, CA, CIRP, LIT
Senior Vice President

Appendix "A"

Voice Construction (Consolidated)
Summary of Receiver's Fees and Disbursements ("2020 - 2023 Billings")
November 1, 2020 to May 31, 2023

Appendix A

Invoices Subject to Court Approval

Inv. No.	Period	Fees	Disbursements	Total Fees & Disbursements	GST	Total
VOICE - 14	November 1, 2020 - November 30, 2020	19,464.50	61.65	19,526.15	976.31	20,502.46
VOICE - 15	December 1, 2020 - December 31, 2020	2,215.00	55.71	2,270.71	113.54	2,384.25
VOICE - 16	January 1, 2021 - January 31, 2021	4,900.00	-	4,900.00	245.00	5,145.00
VOICE - 17	February 1, 2021 - March 31, 2021	11,474.00	94.62	11,568.62	578.43	12,147.05
VOICE - 18	April 1, 2021 to April 30, 2021	5,625.00	-	5,625.00	281.25	5,906.25
VOICE - 19	May 1, 2021 to May 31, 2021	4,542.50	139.24	4,681.74	234.09	4,915.83
VOICE - 20	June 1, 2021 to June 30, 2021	8,677.50	-	8,677.50	433.88	9,111.38
VOICE - 21	July 1, 2021 to July 31, 2021	6,780.00	-	6,780.00	339.00	7,119.00
VOICE - 22	August 1, 2021 to August 31, 2021	637.50	-	637.50	31.88	669.38
VOICE - 23	September 1, 2021 to September 30, 2021	7,991.50	25.00	8,016.50	400.83	8,417.33
VOICE - 24	October 1, 2021 to October 31, 2021	8,985.00	139.65	9,124.65	456.23	9,580.88
VOICE - 25	November 1, 2021 to December 31, 2021	4,950.00	-	4,950.00	247.50	5,197.50
VOICE - 26	January 1, 2022 - January 31, 2022	2,643.00	-	2,643.00	132.15	2,775.15
VOICE - 27	February 1, 2022 - February 28, 2022	3,187.50	73.21	3,260.71	163.04	3,423.75
VOICE - 28	March 1, 2022 to April 20, 2022	2,190.00	33.29	2,223.29	111.16	2,334.45
VOICE - 29	May 1, 2022 to June 30, 2022	795.00	-	795.00	39.75	834.75
VOICE - 30	July 1, 2022 to August 31, 2022	6,579.50	-	6,579.50	328.98	6,908.48
VOICE - 31	September 1, 2022 to September 30, 2022	636.00	0.92	636.92	31.85	668.77
VOICE - 32	October 1, 2022 to October 31, 2022	1,113.00	-	1,113.00	55.65	1,168.65
VOICE - 33	November 1, 2022 to November 30, 2022	3,513.00	-	3,513.00	175.65	3,688.65
VOICE - 34	December 1, 2022 - January 31, 2023	2,817.50	0.92	2,818.42	140.92	2,959.34
VOICE - 35	February 1, 2023 to May 31, 2023	3,590.00	-	3,590.00	179.50	3,769.50
TOTAL INVOICES SUBJECT TO COURT APPROVAL		\$ 113,307.00	\$ 624.21	\$ 113,931.21	\$ 5,696.56	\$ 119,627.77

Voice Construction (Consolidated)

Appendix A

Summary of the Receiver's counsel (MT) Fees and Disbursements
November 1, 2020 to May 31, 2023

Invoices subject to Court Approval

Inv. No.	Period	Fees	Disbursements	Total Fees & Disbursements	GST	Total
3554740	November 1, 2020 - November 30, 2020	9,521.00	52.35	9,573.35	478.17	10,051.52
3565238	December 1, 2020 - December 31, 2020	4,719.00	151.59	4,870.59	239.53	5,110.12
3583897	January 1, 2021 - January 31, 2021	4,120.00	1,112.11	5,232.11	217.66	5,449.77
3592656	February 1, 2021 - February 28, 2021	7,107.50	462.93	7,570.43	356.71	7,927.14
3605487	March 1, 2021 - March 31, 2021	3,875.00	232.86	4,107.86	198.09	4,305.95
3614167	April 1, 2021 - April 30, 2021	6,216.00	410.94	6,626.94	313.37	6,940.31
3624772	May 1, 2021 - May 31, 2021	9,396.50	220.87	9,617.37	471.43	10,088.80
3636991	June 1, 2021 - June 30, 2021	28,940.00	454.00	29,394.00	1,447.90	30,841.90
3651592	July 1, 2021 - July 31, 2021	12,920.50	58.00	12,978.50	646.93	13,625.43
3670747	August 1, 2021 - August 31, 2021	2,512.50	15.00	2,527.50	125.63	2,653.13
3668387	September 1, 2021 - September 30, 2021	18,133.50	-	18,133.50	906.68	19,040.18
3682756	October 1, 2021 - October 30, 2021	18,736.50	505.00	19,241.50	942.23	20,183.73
3689474	November 1, 2021 - November 30, 2021	7,197.50	38.33	7,235.83	360.80	7,596.63
3702312	December 1, 2021 - December 31, 2021	2,755.50	28.64	2,784.14	138.71	2,922.85
3717410	January 1, 2022 - January 31, 2022	3,220.00	8.00	3,228.00	161.35	3,389.35
3727503	February 1, 2022 - February 28, 2022	2,895.00	3.00	2,898.00	144.75	3,042.75
3737725	March 1, 2022 - March 31, 2022	1,915.00	22.26	1,937.26	96.81	2,034.07
3749374	April 1, 2022 - April 30, 2022	6,148.00	168.00	6,316.00	308.55	6,624.55
3763369	May 1, 2022 - May 31, 2022	2,755.00	20.00	2,775.00	137.75	2,912.75
3780444	June 1, 2022 - July 31, 2022	5,402.50	-	5,402.50	270.13	5,672.63
3792403	August 1, 2022 - August 31, 2022	1,163.00	-	1,163.00	58.15	1,221.15
3800358	September 1, 2022 - September 30, 2022	2,493.00	-	2,493.00	124.65	2,617.65
3809987	October 1, 2022 - October 30, 2022	2,078.00	-	2,078.00	103.90	2,181.90
3819212	November 1, 2022 - November 30, 2022	5,637.50	-	5,637.50	281.88	5,919.38
3828916	December 1, 2022 - December 31, 2022	2,611.00	-	2,611.00	130.55	2,741.55
3844722	January 1, 2023 - January 31, 2023	3,913.00	-	3,913.00	195.65	4,108.65
3857418	February 1, 2023 - February 28, 2023	3,118.00	369.00	3,487.00	156.35	3,643.35
3869813	March 1, 2023 - March 31, 2023	2,561.00	52.00	2,613.00	128.05	2,741.05
3873432	April 1, 2023 - April 30, 2023	2,513.00	93.00	2,606.00	126.25	2,732.25
3884292	May 1, 2023 - May 31, 2023	864.50	-	864.50	43.23	907.73
TOTAL INVOICES SUBJECT TO COURT APPROVAL		\$ 185,438.50	\$ 4,477.88	\$ 189,916.38	\$ 9,311.84	\$ 199,228.22

Appendix “B”



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

January 07, 2021

ALVAREZ & MARSAL CANADA INC
SUITE 1110, 250-6TH AVE SW
CALGARY AB T2P 3H7

Dear Sir or Madam:

Re: Earth & Energy Construction Ltd.
of the City of Edmonton
in the Province of Alberta
Date of the bankruptcy: August 01, 2019

Please find enclosed our amended claim and supporting schedule in the above-noted insolvency event for the amount of \$343,648.00.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

Enclosure(s)

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local : 587-337-0507
Toll Free : 1-877-469-2611
Fax : 866-219-0311
Web site : canada.ca/taxes

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the
following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

Attention: Ms. D Awid (1225)

In the matter of the bankruptcy of Earth & Energy Construction
Ltd. of the City of Calgary in the Province of Alberta, and the
claim of Her Majesty the Queen in Right of Canada as represented
by the Minister of National Revenue, creditor.

I, Ms. D Awid (1225), of the City of Edmonton in the Province of
Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada
Revenue Agency.

2. That I have knowledge of all the circumstances connected with
the claim referred to below.

3. That the debtor was, at the date of the bankruptcy namely the
01st day of August, 2019, and still is, indebted to the creditor
in the sum of \$343,648.00, as specified in the statement of
account attached and marked Schedule "A", after deducting any
counterclaims to which the debtor is entitled.

4. (X) UNSECURED CLAIM of \$273,475.16. That in respect of this
debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$70,172.84.

That property holding a value equal to the debt enumerated in the
Schedule "A" was in possession of the debtor and still remains in
the possession of the debtor and (or) the trustee. The claimant
hereby claims an interest in all assets of the debtor up to the
value of the property claim shown. The claimant is entitled to
demand from the trustee the return of the property.

5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

Nil

Sworn before me at the City of Edmonton in the Province of Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant

2023-07-12 07:23

Schedule "A"
(AMENDED)

Name: Earth & Energy Construction Ltd.

Unsecured claim

Income Tax Act
(relating to payroll deductions for non deemed trust)
Account number: 736229899 RP0002
Assessed period(s): 2019
Principal: \$13,299.72
Penalty and interest: \$ 509.00

Total: \$13,808.72

Excise Tax Act
Account number: 736229899 RT0001
Assessed period(s): 2019
Principal: \$259,367.84
Penalty and interest: \$ 298.60

Total: \$259,666.44

Total Unsecured claim \$273,475.16

Property claim

Income Tax Act
(relating to payroll deductions for deemed trust)
Account number: 736229899 RP0002
Assessed period(s): 2019
Principal: \$70,172.84

Total: \$70,172.84

Total Property claim \$70,172.84

Sworn before me at the City of Edmonton in the province of
Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

January 07, 2021

ALVAREZ & MARSAL CANADA INC
SUITE 1110, 250-6TH AVE SW
CALGARY AB T2P 3H7

Dear Sir or Madam:

Re: VOICE MANAGEMENT LTD
of the City of Edmonton
in the Province of Alberta
Date of the bankruptcy: August 01, 2019

Please find enclosed our amended claim and supporting schedule in the above-noted insolvency event for the amount of \$32,152.50.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

Enclosure(s)

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-337-0507
Toll Free: 1-877-469-2611
Fax: 866-219-0311
Web site: canada.ca/taxes

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

Attention: Ms. D Awid (1225)

In the matter of the bankruptcy of VOICE MANAGEMENT LTD of the City of Edmonton in the Province of Alberta, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, Ms. D Awid (1225), of the City of Edmonton in the Province of Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the 01st day of August, 2019, and still is, indebted to the creditor in the sum of \$32,152.50, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$20,067.68. That in respect of this debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$12,084.82.

That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee. The claimant hereby claims an interest in all assets of the debtor up to the value of the property claim shown. The claimant is entitled to demand from the trustee the return of the property.

5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

Nil

Sworn before me at the City of Edmonton in the Province of Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant

Schedule "A"
(AMENDED)

Name: VOICE MANAGEMENT LTD

Unsecured claim

Income Tax Act
(relating to payroll deductions for non deemed trust)
Account number: 736233099 RP0002
Assessed period(s): 2019
Principal: \$1,942.43
Penalty and interest: \$ 86.00

Total: \$2,028.43

Excise Tax Act
Account number: 736233099RT0001
Assessed period(s): 2019
Principal: \$18,018.51
Penalty and interest: \$ 20.74

Total: \$18,039.25

Total Unsecured claim \$20,067.68

Property claim

Income Tax Act
(relating to payroll deductions for deemed trust)
Account number: 736233099 RP0002
Assessed period(s): 2019
Principal: \$12,084.82

Total: \$12,084.82

Total Property claim \$12,084.82

Sworn before me at the City of Edmonton in the province of
Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

January 07, 2021

ALVAREZ & MARSAL CANADA INC
SUITE 1110, 250-6TH AVE SW
CALGARY AB T2P 3H7

Dear Sir or Madam:

Re: VOICE CONSTRUCTION OPCO ULC
of the City of Edmonton
in the Province of Alberta
Date of the bankruptcy: August 01, 2020

Please find enclosed our amended claim and supporting schedule in the above-noted insolvency event for the amount of \$113,976.05.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

Enclosure(s)

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-337-0507
Toll Free: 1-877-469-2611
Fax: 866-219-0311
Web site: canada.ca/taxes

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the
following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

Attention: Ms. D Awid (1225)

In the matter of the bankruptcy of VOICE CONSTRUCTION OPCO ULC of
the City of Edmonton in the Province of Alberta, and the claim of
Her Majesty the Queen in Right of Canada as represented by the
Minister of National Revenue, creditor.

I, Ms. D Awid (1225), of the City of Edmonton in the Province of
Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada
Revenue Agency.
2. That I have knowledge of all the circumstances connected with
the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the
01st day of August, 2019, and still is, indebted to the creditor
in the sum of \$113,976.05, as specified in the statement of
account attached and marked Schedule "A", after deducting any
counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$105,354.83. That in respect of this
debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$8,621.22.

That property holding a value equal to the debt enumerated in the
Schedule "A" was in possession of the debtor and still remains in
the possession of the debtor and (or) the trustee. The claimant
hereby claims an interest in all assets of the debtor up to the
value of the property claim shown. The claimant is entitled to
demand from the trustee the return of the property.

5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

Nil

Sworn before me at the City of Edmonton in the Province of Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant

RECEIVED

Schedule "A"
(AMENDED)

Name: VOICE CONSTRUCTION OPCO ULC

Unsecured claim

Income Tax Act
(relating to payroll deductions for non deemed trust)
Account number: 811868645 RP0002
Assessed period(s): 2019
Principal: \$1,944.45
Penalty and interest: \$ 64.00

Total: \$2,008.45

Excise Tax Act
Account number: 811868645 RT0001
Assessed period(s): 2019
Principal: \$103,227.54
Penalty and interest: \$ 118.84

Total: \$103,346.38

Total Unsecured claim \$105,354.83

Property claim

Income Tax Act
(relating to payroll deductions for deemed trust)
Account number: 811868645 RP0002
Assessed period(s): 2019
Principal: \$8,621.22

Total: \$8,621.22

Total Property claim \$8,621.22

Sworn before me at the City of Edmonton in the province of
Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant



Canada Revenue
Agency

Agence du revenu
du Canada

Tax Services Office
Edmonton AB T5J 4C8

January 07, 2021

ALVAREZ & MARSAL CANADA INC
SUITE 1110, 250-6TH AVE SW
CALGARY AB T2P 3H7

Dear Sir or Madam:

Re: VOICE CONSTRUCTION LTD
of the City of Edmonton
in the Province of Alberta
Date of the bankruptcy: August 01, 2019

Please find enclosed our amended claim and supporting schedule in the above-noted insolvency event for the amount of \$67,719.06.

Issue dividend payment directly to the Receiver General quoting the account number shown on the schedule.

Please send individual, corporate and payroll dividend payments to:

Canada Revenue Agency
PO BOX 3800 STN A
Sudbury ON P3A 0C3

Please send goods and services tax/harmonized sales tax (GST/HST) remittances, including dividend payments to the applicable tax centre (shown on your client's GST/HST return).

If you need more information about this claim, such as a more detailed breakdown of the debt, please contact the undersigned at one of the telephone numbers provided in this letter.

Yours truly,

Ms. D Awid (1225)
Collections Officer

Enclosure(s)

Canada

National Insolvency Office
10 - 9700 Jasper Ave NW
Edmonton AB T5J 4C8

Local: 587-337-0507
Toll Free: 1-877-469-2611
Fax: 866-219-0311
Web site: canada.ca/taxes

Proof of Claim (Form 31)
(Sections 50.1, 81.5, 81.6, subsections 65.2(4), 81.2(1), 81.3(8),
81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e)
and 66.14(b) of the Act)

Send all notices or correspondence regarding this claim to the following address:

Canada Revenue Agency
Surrey National Verification and Collection Centre
Insolvency Intake Centre
Collections Directorate
9755 King George Blvd
Surrey BC V3T 5E1

Attention: Ms. D Awid (1225)

In the matter of the bankruptcy of VOICE CONSTRUCTION LTD of the City of Edmonton in the Province of Alberta, and the claim of Her Majesty the Queen in Right of Canada as represented by the Minister of National Revenue, creditor.

I, Ms. D Awid (1225), of the City of Edmonton in the Province of Alberta, do hereby certify:

1. That I am a resource officer/complex case officer of the Canada Revenue Agency.
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of the bankruptcy namely the 01st day of August, 2019, and still is, indebted to the creditor in the sum of \$67,719.06, as specified in the statement of account attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled.
4. (X) UNSECURED CLAIM of \$66,607.93. That in respect of this debt, I do not hold any assets of the debtor as security.

(X) PROPERTY CLAIM of \$1,111.13.

That property holding a value equal to the debt enumerated in the Schedule "A" was in possession of the debtor and still remains in the possession of the debtor and (or) the trustee. The claimant hereby claims an interest in all assets of the debtor up to the value of the property claim shown. The claimant is entitled to demand from the trustee the return of the property.

5. That, to the best of my knowledge, the above-named creditor is not related to the debtor within the meaning of section 4 of the Act, and has not dealt with the debtor in a non-arm's length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to the debtor within the three months immediately before the date of the initial bankruptcy event within the meaning of section 2 of the Act.

Nil

Sworn before me at the City of Edmonton in the Province of Alberta, on January 07, 2021.

.....
Commissioner for Oaths

.....
Signature of Claimant

Edmonton

Schedule "A"
(AMENDED)

Name: VOICE CONSTRUCTION LTD

Unsecured claim

Income Tax Act

(relating to payroll deductions for non deemed trust)

Account number: 100276989 RP0001

Assessed period(s): 2018

Principal: Nil

Penalty and interest: \$ 20.00

Total: \$ 20.00

Account number: 100276989 RP0002

Assessed period(s): 2019

Principal: \$1,428.32

Penalty and interest: \$ 130.81

Total: \$1,559.13

Excise Tax Act

Account number: 100276989 RT0001

Assessed period(s): 2019

Principal: \$64,954.02

Penalty and interest: \$ 74.78

Total: \$65,028.80

Total Unsecured claim \$66,607.93

Property claim

Income Tax Act

(relating to payroll deductions for deemed trust)

Account number: 100276989 RP0001

Assessed period(s): 2018

Principal: \$ 218.09

Total: \$ 218.09

Account number: 100276989 RP0002

Assessed period(s): 2019

Principal: \$ 893.04

Total: \$ 893.04

Total Property claim \$1,111.13

Sworn before me at the City of Edmonton in the province of
Alberta, on January 07, 2021.

.....
Commissioner for Oaths

Signature of Claimant

Appendix “C”



ALVAREZ & MARSAL CANADA INC.
1110-250 6 Ave SW
Calgary AB T2P 3H7



Payment Office/ Bureau de paiement
WEPP MSA Payment Office /
Bureau de Paiement de PPS relevé de comp
PO Box 2222
Matane QC G4W 4R8

Please retain this portion
Veillez s.v.p. conserver cette partie

Statement of Accounts/Relevé de comptes

Name Nom	Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
ALVAREZ & MARSAL CANADA INC.	24-116017YY	491,196.99	23/1/2023	22/2/2023	0.00

Summary of Accounts/Sommaire des comptes

Program Programme	Previous Balance Solde précédent	Establishments Établissements (+)	Interest Intérêt (+)	Payments Paiements (-)	Adjustments Ajustements (+/-)	Current Balance Solde actuel
Wage Earner Protection Program WEPP Employer Super Priority Programme de protection des salariés PPS - Employeur priorité super	\$161,438.37	0.00	0.00	0.00	0.00	161,438.37
Wage Earner Protection Program WEPP Employer non-secured Programme de protection des salariés PPS Employeur mont non-garanti	\$329,758.62	0.00	0.00	0.00	0.00	329,758.62
Total	491,196.99	0.00	0.00	0.00	0.00	491,196.99

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS

Employment and Social Development Canada Emploi et Développement social Canada 24-116017YY0004911960000000

Client ID Id. du client	Total Balance Solde total	Statement Date Date du relevé	Due Date Date d'échéance	Minimum Payment Paiement minimum
24-116017YY	491,196.99	23/1/2023	22/2/2023	0.00

ALVAREZ & MARSAL CANADA INC.
1110-250 6 Ave SW
Calgary AB T2P 3H7

Select only one program to direct your payment
Choisissez seulement un programme afin
d'orienter votre paiement :

☐ WEPP / PPSR