# APPENDIX H

Sprague Possey Contracting in Beach continu						
Sprague Rosser Contracting - in Receivership						
Edmonton Heavy Equipment("EHE") Cost Allocati	ion					
As at September 30, 2014						
Direct Equipment Disbursements						Notes:
Direct trucking costs					\$ -	MOCES.
Direct dideking costs					, ·	
Indirect Equipment Disbursements						
Insurance			58,730.98			
Security			25,927.10			
Storage			1,000.00			
Contractors			56,081.95			
Utilities			11,542.86			
Total Indirect Equipment Disbursements			153,282.88			
your manage Equipment Blands actively			155,202.00			
	Amount	Total Loan				
	Realized	Payout & ERV				
EHE Allocation Summary (Piling Equipment)	2,280,000.00	19,389,300.00				a
EHE Allocation Summary (Hydrovacs)	990,000.00	19,389,300.00				u
and median community (myanovaes)	330,000.00	19,509,500.00				
Total Indirect Equipment Disbursements Allocation	on			25,851.11		
Professional fees						
Receiver's Fees			136,000.00			b
Receiver's Legal Fees			48,877.00			b
Total Professional Fees			184,877.00			·
			104,077.00			
	Amount	Total Loan				
	Realized	Payout & ERV				
EHE Allocation Summary (Piling Equipment)	2,280,000.00	19,389,300.00				
EHE Allocation Summary (Hydrovacs)	990,000.00	19,389,300.00				
, , , ,	555,555155	23,303,500.00				
Total Professional Fees Allocation				31,179.45		
				,		
Total EHE Allocation				5 57,030.57		
Total Indirect and Professional Fees Allocation cap	ped at 1.5% of Ai	mount Realized		49,050.00	49,050.00	
Fotal EHE Allocation					\$ 49,050.00	
				:		
Notes:						
<ul> <li>Allocated based on loan payout value of all leased non financed equipment; aggregate value is \$19,</li> <li>Receiver and Legal fees relate to professional time</li> </ul>	187,900.					
Sprague Rosser equipment.						

Sprague Rosser Contracting - in Receivership						
John Deere ("JD") Cost Allocation As at September 30, 2014 (Insurance & Utilitie	s to Oct 31, 2014)					
Direct Equipment Disbursements						Notes:
Direct trucking costs				\$	3,100.86	a
Indirect Equipment Disbursements						
Insurance			88,096.46			
Security			25,927.10			
Storage			1,000.00			
Contractors			56,081.95			
Utilities			17,314.29			
Total Indirect Equipment Disbursements			188,419.79			
	JD Loan	Total Loan				
	Payout Value	Payout & ERV				
JD Allocation Summary	1,816,000.00	19,389,300.00				С
Total Indirect Equipment Disbursements Sumr	mary				17,647.38	
Professional fees						
Receiver's Fees			136,000.00			b
Receiver's Legal Fees			48,877.00			b
Total Professional Fees		- -	184,877.00	•		
	JD Loan	Total Loan				
	Payout Value	Payout & ERV				
JD Allocation Summary	1,816,000.00	19,389,300.00				
Total Professional Fees Allocation					17,315.56	С
Total JD Allocation				\$	38,063.80	-
Total JD Allocation capped at 1.5% of Loan Payo	out Value			\$	27,240.00	:

### Total JD Allocation

### Notes:

- a) Please refer to Schedule "A" for full detail of the direct trucking costs.
- b) Receiver and Legal fees relate to professional time billed to the Sprague Rosser engagement that relates to the Sprague Rosser equipment.
- c) Allocated based on loan payout value of all leased/financed equipment and estimated realizable value of the non financed equipment; aggregate value is \$19,187,900.

Sprague Rosser Contracting - in Receivership Trucking Costs

As at September 30, 2014

Unit Number	Model Number	Description	Owner	Cost	Contractor	Location
R19-006	- 8450	John Deer tractor disc	John Deer	1,100.0	0 MCL Group	Edmonton
10-139	JD470	John Deer Back Hoe	John Deer	2,000.8	6 MCL Group	Edmonton
				\$ 3,100.8	16	

GE Capital ("GE") Cost Allocation As at September 30, 2014 (Insurance & Utilities to Oct 31, 2014)  Direct Equipment Disbursements  Direct trucking costs  Indirect Equipment Disbursements  Insurance Security Storage Scorge Scorge Storage	Sprague Rosser Contracting - in Receivership						
Direct Equipment Disbursements Direct Equipment Disbursements  Insurance Security Storage Storage Studitities Total Indirect Equipment Disbursements  GE Loan Payout Value Payout & ERV  GE Allocation Summary  Total Indirect Equipment Disbursements Allocation  Notes:  \$ 2,931.61 a   Representation  \$ 38,096.46 25,927.10 25,927.10 26,907.00 27,007.00 28,927.10 29,927.10 20,000 20,	GE Capital ("GE") Cost Allocation						
Direct trucking costs   \$ 2,931.61   a	As at September 30, 2014 (Insurance & Utilities	s to Oct 31, 2014)					
Direct trucking costs   \$ 2,931.61   a							Natori
Indirect Equipment Disbursements  Insurance 88,096.46 Security 25,927.10 Storage 1,000.00 Contractors 56,081.95 Utilities 17,314.29 Total Indirect Equipment Disbursements  GE Loan Payout Value Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c							
Insurance	Direct trucking costs				\$	2,931.61	а
Insurance	Indirect Equipment Disbursements						
Security   25,927.10				88,096.46			
Storage				25,927.10			
Contractors Utilities Total Indirect Equipment Disbursements  GE Loan Payout Value Payout & ERV GE Allocation Summary  966,900.00  Total Indirect Equipment Disbursements Allocation  9,396.06  c	•			1,000.00			
Utilities 17,314.29 Total Indirect Equipment Disbursements 188,419.79  GE Loan Payout Value Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c	_			56,081.95			
Total Indirect Equipment Disbursements  GE Loan Payout Value Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c							
GE Loan Payout Total Loan Value Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c					-		
Walue Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c	Total Mandat Equipment bisbus sements			,			
Walue Payout & ERV GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c		GF Loan Payout	Total Loan				
GE Allocation Summary 966,900.00 19,389,300.00  Total Indirect Equipment Disbursements Allocation 9,396.06 c		· · · · · · · · · · · · · · · · · · ·					
Total Indirect Equipment Disbursements Allocation 9,396.06 c	GE Allocation Summary						
/ Ottal maineet Equipment bissuits into action	GE Anocation Summary	300,300.00	19,309,300.00				
Professional fees	Total Indirect Equipment Disbursements Allo	cation				9,396.06	С
Professional fees	Durfacetonal face						
Receiver's Fees 136,000.00 b				126 000 00			h
Necelver 3 / ees				•			
Receiver's Legal Fees 48,877.00 b  Total Professional Fees 184,877.00					-		U
Total Professional Fees	Total Professional Fees			104,877.00			
GE Loan Payout Total Loan		GE Loan Payout	Totalloan				
Value Payout & ERV		•					
GE Allocation Summary 966,900.00 19,389,300.00	GE Allocation Summary						
300,500.00 15,505,500.00	GE Anocation Summary	300,300.00	13,303,300.00				
Total Professional Fees Allocation 9,219.39 c	Total Professional Fees Allocation					9,219.39	С
Total GE Allocation \$ 21,547.06	Total GE Allocation				\$	21,547.06	
Total GE Allocation capped at 1.5% of Loan Payout Value \$ 14,503.50	Total GE Allocation capped at 1.5% of Loan Pay	out Value			\$	14,503.50	
	,,,				-		
Notes:	Notes:						

- a) Please refer to Schedule "A" for full detail of the direct trucking costs.
- b) Receiver and Legal fees relate to professional time billed to the Sprague Rosser engagement that relates to the Sprague Rosser equipment.
- c) Allocated based on loan payout value of all leased/financed equipment and estimated realizable value of the non financed equipment; aggregate value is \$19,187,900.

Sprague Rosser Contracting - in Receivership Trucking Costs As at September 30, 2014

<b>Unit Number</b>	Model Number	Description	Owner	Cost	Contractor	Location
01-163	F450	Pick up truck	GE Capital		200.00 Land Air	Edmonton
01-164	F450	Flat Deck	GE Capital	2	,731.61 Land Air	Edmonton
				\$ 2	931.61	

Sprague Rosser Contracting - in Receivership					
Komatsu Cost Allocation As at September 30, 2014 (Insurance & Utiliti	es to Oct 31, 2014)				
Direct Equipment Disbursements					Notes:
Direct trucking costs				\$ 1,175.00	a
<b>3</b>					
Indirect Equipment Disbursements					
Insurance			88,096.46		
Security			25,927.10		
Storage			1,000.00		
Contractors			56,081.95		
Utilities			17,314.29		
Total Indirect Equipment Disbursements			188,419.79		
	Komatsu Loan	Total Loan			
	Payout Value	Payout & ERV			
Komatsu Allocation Summary	3,475,000.00	19,389,300.00			С
Total Indirect Equipment Disbursements Allo	cation			33,769.08	
Professional fees					
Receiver's Fees			136,000.00		b
Receiver's Legal Fees			48,877.00		b
Total Professional Fees		<del>-</del>	184,877.00		
	Komatsu Loan	Total Loan			
	Payout Value	Payout & ERV			
Komatsu Allocation Summary	3,475,000.00	19,389,300.00			
Total Professional Fees Allocation				33,134.13	С
Total Komatsu Allocation				\$ 68,078.21	_
Total Komatsu Allocation capped at 1.5% of Lo	oan Payout Value			\$ 52,125.00	-

## Notes:

- a) Please refer to Schedule "A" for full detail of the direct trucking costs.
- b) Receiver and Legal fees relate to professional time billed to the Sprague Rosser engagement that relates to the Sprague Rosser equipment.
- c) Allocated based on Ioan payout value of all leased/financed equipment and estimated realizable value of the non financed equipment; aggregate value is \$19,187,900.

Sprague Rosser Contracting - in Receivership Trucking Costs As at September 30, 2014

Unit Number	Model Number	Description	Owner	Cost	Contractor	Location
14-110	D155AX-7	Komatsu Dozer	Komatsu	1,:	175.00 MCL Group	Edmonton
				\$ 1,1	175.00	

Sprague Rosser Contracting - in Receivership						
Canadian Western Bank ("CWB") Cost Allocation						
As at September 30, 2014						
,						
Direct Equipment Disbursements						Notes:
Direct trucking costs (Edmonton Heavy)					\$ 27,495.26	а
Direct trucking costs (Edmonton Fleavy)  Direct trucking costs (Sprague Leasing)					1,800.00	a
					1,000.00	a
Direct trucking costs (Sprague Contracting)						u
Indirect Equipment Disbursements						
Insurance			58,730.98			
			25,927.10			
Security			1,000.00			
Storage			•			
Contractors			56,081.95			
Utilities		-	17,314.29			
Total Indirect Equipment Disbursements			159,054.30			
	CWB Loan	Total Loan				
	Payout Value	Payout & ERV				
CWB Allocation Summary (Sprague Contracting)	510,900.00	19,389,300.00				
CWB Allocation Summary (Edmonton Heavy)	2,970,700.00	19,389,300.00				
CWB Allocation Summary (Sprague Leasing)	385,500.00	19,389,300.00				
Total Indirect Equipment Disbursements Allocation				31,722.59		С
Professional Fees						
Receiver's Fees			136,000.00			b
Receiver's Legal Fees			48,877.00			b
Total Professional Fees		-	184,877.00			
	CWB Loan	Total Loan				
	Payout Value	Payout & ERV				
CWB Allocation Summary (Sprague Contracting)	510,900.00	19,389,300.00				
CWB Allocation Summary (Edmonton Heavy)	2,970,700.00	19,389,300.00				
CWB Allocation Summary (Sprague Leasing)	385,500.00	19,389,300.00				
(Spragae Ecasing)	303,300.00	13,003,000.00				
Total Professional Fees Allocation				36,872.80		С
Total Indirect and Professional Fee Allocation			<del>-</del>	\$ 68,595.40	•	d
Total Indirect and Professional Fee Allocation capped at 1.5% of	of Loan Payout Va	lue		\$ 58,006.50	\$ 58,006.50	
						<b>.</b>
Total CWB Allocation					\$ 87,301.76	=
Notes:						
a) Please refer to Schedule "A" for full detail of the direct truckir	ng costs.					
b) Receiver and Legal fees relate to professional time billed to th	ie Sprague Rosser	engagement that r	elates to the			
Sprague Rosser equipment.						
c) Allocated based on loan payout value of all leased/financed e	quipment and esti	mated realizable v	alue of the			
6 640.407.000						

- non financed equipment; aggregate value is \$19,187,900.
- d) Disposition Agreement provides for a 1.50% cap on indirect costs and based on that calculation the allocation would be \$58,000. However, additional expenses have been incurred as CWB has yet to remove their equipment from the storage locations and the Receiver is considering whether additional costs shall be charged.

Sprague Rosser Contracting - in Receivership Trucking Costs As at September 30, 2014

Unit Number	Model Number	Description	Owner	Cost	Contractor	Location
01-131	F150	Pick up truck	Canadian Western Bank (Sprague	200.00	Land Air	Edmonton
01-132	F150	Pick up truck	Canadian Western Bank (Sprague	200.00	Land Air	Edmonton
01-133	F150	Pick up truck	Canadian Western Bank (Sprague	e 200.00	Land Air	Edmonton
01-145	F150	Pick up truck	Canadian Western Bank (Sprague	200.00	Land Air	Edmonton
01-147	F150	Pick up truck	Canadian Western Bank (Sprague	200.00	Land Air	Edmonton
01-149	E350	Van	Canadian Western Bank (Sprague	800.00	Turner Transport	Saskatoon
10-131	225DLC	Excavator	Canadian Western Bank (EHE)	2,731.61	Land Air	Edmonton
10-134	470GLC	John Deer Back Hoe	Canadian Western Bank (EHE)	2,185.00	MCL Group	Edmonton
10-135	670GLC	Excavator	Canadian Western Bank (EHE)	1,250.00	Turner Transport	Saskatoon
10-135	670GLC	Excavator	Canadian Western Bank (EHE)	3,048.83	Korpan	Saskatoon
10-138	870GLC	John Deer Back Hoe	Canadian Western Bank (EHE)	4,185.00	MCL Group	Edmonton
10-138	870GLC	Excavator	Canadian Western Bank (EHE)	2,731.61	Land Air	Edmonton
12-108	644K	Loader	Canadian Western Bank (EHE)	800.00	Turner Transport	Saskatoon
12-109	544K	Excavator	Canadian Western Bank (EHE)	2,731.61	Land Air	Edmonton
12-110	544K	Excavator	Canadian Western Bank (EHE)	2,731.61	Land Air	Edmonton
L08-111	333DT	Skid Steer	Canadian Western Bank (EHE)	587.50	Turner Transport	Saskatoon
L10-128	450DLC	John Deer Excavator	Canadian Western Bank (EHE)	2,750.00	Turner Transport	Saskatoon
L12-105	544K	John Deer Loader	Canadian Western Bank (EHE)	1,175.00	Turner Transport	Saskatoon
L13-103	710K	Back Hoe	Canadian Western Bank (EHE)	587.50	Turner Transport	Saskatoon
				\$ 29,295.26	- =	

Sprague Rosser Contracting - in Receivers	hip						
Derrick Cost Allocation As at September 30, 2014 (Insurance & Ut	ilities to Oct 31, 2014)						
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
Direct Equipment Disbursements						Notes:	
Direct trucking costs				\$	400.00	a	
ndirect Equipment Disbursements							
Insurance			88,096.46				
Security			25,927.10				
Storage			1,000.00				
Contractors			56,081.95				
Utilities			17,314.29	_			
Total Indirect Equipment Disbursements			188,419.79				
	Derrick Loan	Total Loan					
	Payout Value	Payout & ERV					
Derrick Allocation Summary	993,200.00	19,389,300.00					
Total Indirect Equipment Disbursements	Allocations				9,651.64	С	
Professional fees							
Receiver's Fees			136,000.00			b	
Receiver's Legal Fees			48,877.00			b	
Total Professional Fees		<u>~</u>	184,877.00	•			
	Derrick Loan	Total Loan					
	Payout Value	Payout & ERV					
Derrick Allocation Summary	993,200.00	19,389,300.00					
Total Professional Fees Allocation					9,470.16	С	
otal Derrick Allocation				\$	19,521.80		
otal Derrick Allocation capped at 1.5% of	Loan Payout Value			\$ :	14,898.00		
otes:							
Dlanca vafav ta Calcastella HAH Care Cell III e	af the administration of the						
Please refer to Schedule "A" for full detail	or the direct trucking co	ISTS.					

- b) Receiver and Legal fees relate to professional time billed to the Sprague Rosser engagement that relates to the Sprague Rosser equipment.
- c) Allocated based on loan payout value of all leased/financed equipment and estimated realizable value of the non financed equipment; aggregate value is \$19,187,900.

Sprague Rosser Contracting - in Receivership Trucking Costs As at September 30, 2014

Unit Number	Model Number	Description	Owner	Cost	Contractor	Location
01-182	F150	Pick up truck	Derrick	20	0.00 Land Air	Edmonton
01-184	F150	Pick up truck	Derrick		0.00 Land Air	Edmonton
				\$ 40	0.00	