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COURT FILE NUMBER 130306092

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE EDMONTON

PLAINTIFF ROYAL BANK OF CANADA

DEFENDANT DOWLAND CONTRACTING LTD.,
DOWLAND INDUSTRIAL WORKS LTD.,
DOWLAND CONSTRUCTION, INC., AND
6070 N.W.T. LIMITED

DOCUMENT **SEVENTH REPORT OF ALVAREZ & MARSAL CANADA
INC., IN ITS CAPACITY AS COURT APPOINTED
RECEIVER OVER THE PROPERTY**

October 12, 2015

ADDRESS FOR SERVICE AND
CONTACT INFORMATION OF
PARTY FILING THIS
DOCUMENT

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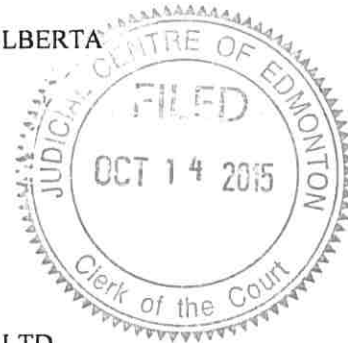


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- Appendix A** – Receiver's Statement of Cash Receipts and Disbursements for the period May 21, 2013 to October 2, 2015 re: Dowland Contracting Ltd.
- Appendix B** – Receiver's Statement of Cash Receipts and Disbursements for the period May 21, 2013 to October 2, 2015 re: 0849809 B.C. Ltd. (formerly Dowland Industrial Works Ltd.)
- Appendix C** – Summary of the Receiver's Fees and Disbursements for the period May 21, 2013 to June 30, 2015 and accompanying statements of account

1.0 INTRODUCTION AND PURPOSE OF REPORT

- 1.1 Effective May 21, 2013, pursuant to the order of the Honourable Justice J.D. Rooke (the “**Receivership Order**”), Alvarez & Marsal Canada Inc. was appointed Receiver and Manager (the “**Receiver**” or “**A&M**”) without security of all the current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the “**Property**”) of Dowland Contracting Ltd. (“**Contracting**”), 0849809 B.C. Ltd. (formerly, Dowland Industrial Works Ltd.) (“**084**”) and 6070 N.W.T. Limited (collectively, the “**Dowland Group**” or the “**Company**”) pursuant to section 13(2) of the *Judicature Act*, R.S.A. 2002, c. J-2 and section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and 65(7) of the *Personal Property Security Act*, R.S.A. 2000, c. P-7 in the within action (the “**Receivership Proceeding**”).
- 1.2 On August 16, 2013, this Honourable Court granted among other things, orders Approving Sales and Vesting Orders approving the marketing and sales activities of the Receiver in respect of select parcels of the Property (primarily equipment and real property owned by Contracting) and a settlement transaction referred to as the “KIA Settlement”.
- 1.3 Subsequently, on October 4, 2013, this Honourable Court granted a Sale Approval and Vesting Order approving the marketing and sale activities of the Receiver and the sale of select parcels of personal property of 084 including among other things, all the right, title and interest in the former corporate name of 084, “Dowland Industrial Works Ltd.”
- 1.4 Effective February 28, 2014, the Receiver agreed to accept, subject to this Honourable Court’s approval (which was granted March 18, 2014), an offer of settlement dated February 14, 2014 from the Diocese of the Arctic - Anglican Church of Canada (the “**Diocese**”) which, among other things, provides for a full and final settlement of certain outstanding indebtedness of the Diocese to Contracting in consideration of a payment by the Diocese of \$2.65 million to the Receiver.
- 1.5 On November 28, 2014, this Honourable Court granted orders Approving Sales and Vesting Orders approving a second sales process undertaken by the Receiver on select remaining real properties situated at Inuvik, Tuktoyaktuk and Paulatuk, NWT.
- 1.6 The Receiver has instructed its legal counsel to file a notice of application dated October 13, 2015 (the “**Notice of Application**”) to be heard October 20, 2015 seeking, among other things:
- a) An order approving the actions of the Receiver as set out in the Receiver’s First to Seventh Reports;

- b) An order approving a settlement agreement between Continental Casualty Company, National Fire Insurance Company of Newark, New Jersey, Western Surety of America and Surety Lending Company of America (collectively, “CNA”), Intact Insurance Company (“Intact”) and Royal Bank of Canada (“RBC”) (the “Settlement”), a declaration of the priorities of CNA, Intact and RBC to the proceeds of asset realization currently held in trust by the Receiver and an order approving the distribution of the proceeds among each of CNA, Intact and RBC; and
- c) An order approving the passing of the accounts for the fees and disbursements of the Receiver and its legal counsel.

- 1.7 The Receivership Order, with the Notice of Application and select motion material and other documents filed in the Receivership Proceedings, are posted on the Receiver’s website at www.amcanadadocs.com/dowland.
- 1.8 This is the Receiver’s Seventh report (the “Seventh Report”) and it has been prepared as a special purpose report to provide this Honourable Court with the Receiver’s comments and recommendation with respect to the order sought in respect of the Settlement and distribution of proceeds, as well as to provide the Court with information and documentation in support of the Receiver’s activities and its fees and disbursements.
- 1.9 Capitalized words or terms not defined or otherwise ascribed meaning in this report are defined or ascribed a meaning in the Receiver’s earlier reports to this Honourable Court and in the Receivership Order.
- 1.10 All references to dollars are in Canadian currency unless otherwise noted.

2.0 SUMMARY OF THE RECEIVER’S ACTIVITIES

- 2.1 The activities undertaken by the Receiver during the pendency of the Receivership Proceedings fall under four main categories:
 - a) Conducting an extensive and comprehensive sales and marketing process and the realization of equipment and real property situate in multiple jurisdictions including British Columbia, Alberta, Northwest Territories, Yukon, Nunavut and Alaska;
 - b) Assessment of approximately 30 active and inactive (but incomplete) construction projects in various provincial and territorial jurisdictions as well as

in Alaska and the collection and/or settlement of outstanding progress billings and holdback receivables which had an estimated book value as at the date of the Receivership Order in excess of \$55 million;

- c) On-going and regular reporting, dialogue and negotiation with the primary and priority secured creditors, CNA, Intact and RBC (the “Secured Creditors”) as to the relative priority of security interests, estimates of assets realization, allocation of receivership costs and proposed recoveries for the respective Secured Creditors; and
- d) On-going and normal receivership administrative matters including resolution of statutory claims of Canada Revenue Agency (“CRA”), employee claims under the Wage Earners’ Protection Program Act (“WEPPA”), numerous builders’ lien claims and enquiries from unsecured creditors and other stakeholders.

2.2 Specific sales and marketing and other activities undertaken by the Receiver during the pendency of the Receivership Proceedings including its realization efforts have been documented in the Receiver’s First through Seventh Reports which have been filed with this Honourable Court.

Receiver’s Realizations

2.3 With the exception of two parcels of real property in the NWT (which are of nominal market value) all material assets of the Company have been realized by the Receiver. Summarized in the table below are the net sales proceeds (excluding GST and HST exigible on the sales) realized by the Receiver in respect of the assets of Contracting and 084:

Dowland Contracting Ltd. et al. - In Receivership			
Summary of Asset Realizations (Note 1)			
for the period May 21, 2013 to October 2, 2015			
(S000’s)	Contracting	0849809	Total
Asset Category:			
Project receivables	\$ 1,695	483	2,178
KIA Settlement	2,817	-	2,817
Equipment and intangibles	4,206	304	4,510
Real property	2,948	-	2,948
Diocese Promissory Note	2,650	-	2,650
Other receipts	892	88	980
Net cash receipts (net of GST/HST)	\$ 15,208	875	16,083
Notes:			
(1) Does not include Receiver’s borrowings of \$300,000 under Receiver’s Certificate.			

- 2.4 As indicated above, the Receiver has realized approximately \$16.1 million (in aggregate) from the assets of Contracting and 084 of which approximately \$7.6 million relates to construction project related recoveries (project receivables, the KIA Settlement and the proceeds recovered from the Diocese). The balance of \$7.5 million relates to the proceeds realized through the sales processes conducted by the Receiver in respect of the Company's personal and real property interests as well as some recoveries from insurance claims and other miscellaneous receivables.
- 2.5 As noted above and in the Receiver's Second Report, as at the date of the Receivership Order the Company had in excess of \$55 million recorded in its books as being due and owing under various project progress billings and holdback receivables. However, the Receiver's detailed review and assessment of the status of the various projects determined that the majority of the on-going projects or those that had ceased as at the date of the Receivership Order were likely to be in a significant cash loss position and had been either abandoned by Dowland and/or had been effectively turned over to the owner or surety to complete the projects under performance bonds.
- 2.6 In consultation with the respective surety or bonding company as well as with the project owners/sponsors and their respective legal counsel, the Receiver was able to obtain sufficient documentation and information to determine that the project owners and/or surety (stepping into the shoes of the obligee under the performance bond) had incurred losses such that the majority of Dowland's project receivables and holdbacks were subject to set off claims for damages and delays such that recoveries were minimal. To provide some further context to the low recoveries from Dowland's reported project receivables, the indicated net losses to CNA and Intact under the various performance and labour and material bonds issued by Dowland could exceed \$100 million (refer to paragraph 3.4 below).

Receiver's Statements of Cash Receipts and Disbursements to October 2, 2015

- 2.7 As at October 2, 2015, the Receiver is holding approximately \$11.9 million in trust (excluding net GST/HST collected during the receivership period) for the benefit of the Secured Creditors as well as to satisfy certain statutory priority claims by CRA and under WEPPA. Summarized in the table below are the Receiver's cash receipts and disbursements for Contracting and 084 for the period May 21, 2013 to October 2, 2015.

Dowland Contracting Ltd. et al. - In Receivership				
Summary of Cash Receipts and Disbursements (Note 1)				
for the period May 21, 2013 to October 2, 2015				
(S000's)	Contracting	08-49809	Total	% Receipts
Receipts (net of GST/HST)	\$ 15,208	875	16,083	100.00%
Disbursements:				
Receiver's fees and disbursements	2,154	-	2,154	13.39%
Receiver's legal counsel fees and disbursements	924	39	963	5.99%
Other receivership costs (Notes 1 and 2)	1,013	75	1,088	6.76%
	4,091	114	4,205	26.15%
Net cash receipts October 2, 2015	\$ 11,117	761	11,878	
Notes:				
(1) Does not include Receiver's borrowings or the repayment of \$500,000 under Receiver's Certificates.				
(2) Other receivership costs include contract labour and payroll, office leases and utilities, security and storage charges.				

2.8 As indicated above, a substantial amount of professional fees and other receivership costs have been incurred to date although these costs have now receded. Detailed statements of the Receiver's cash receipts and disbursements are attached hereto as Appendices "A" and "B" for Contracting and 084, respectively.

3.0 SETTLEMENT AGREEMENT BETWEEN SECURED PARTIES

3.1 The Receiver's independent legal counsel, Miller Thomson LLP, has provided the Receiver with its opinion that the security granted to each of CNA, Intact and RBC is valid and enforceable in relation to the personal and real property of the Company.

3.2 The Receiver's legal counsel had previously opined to the Receiver that there were certain issues respecting the competing priority interests of the Secured Creditors to the net proceeds of realization of the Dowland assets. The Receiver shared these independent legal opinions with legal counsel to the Secured Creditors with a view to resolving the competing priorities of the Secured Creditors by negotiation thereby avoiding potentially protracted and costly litigation.

3.3 The Receiver has confirmed that in aggregate, the debt owing to the Secured Creditors (refer to table at paragraph 3.4 below) is far in excess of the net funds currently held in trust by the Receiver and as such, excluding certain priority amounts due to CRA and under WEPPA, there will not be any recovery to any other creditors of Dowland pursuant to these Receivership Proceedings.

3.4 The Secured Creditors have agreed, subject to this Honourable Court’s approval, to a proposed distribution of realization proceeds as follows:

Dowland Contracting Ltd. et al. - In Receivership			
Summary of Proposed Interim Distribution to Secured Creditors			
as at October 12, 2015			
	Proposed Distribution		Estimated Secured Claim/Debt
Secured Creditor:			
CNA	\$ 174,865.00	Final distribution	In excess of \$55 million as of August 2015
Intact	3,300,000.00	Final distribution	In excess of \$41 million September 30, 2015
RBC	7,000,000.00	Interim distribution	\$ 20,921,666 (*) Plus interest and costs
	<u>\$ 10,474,865</u>		

(*) As per the Affidavit of Mr. Gary Ivany deposed to on April 29, 2013.

3.5 The difference between the approximate amount of \$11.9 million currently held by the Receiver (together with any other proceeds which are realized from the balance of the assets not yet disposed of), and the proposed distribution of \$10,474,865, will be subsequently used and distributed by the Receiver as follows:

- a) Payment of any outstanding amounts owing to CRA and under WEPPA, in accordance with the form of Order attached to the Notice of Application;
- b) Payment of additional amounts for professional fees and disbursements to complete the Receivership estate; and
- c) Payment of the residual balance, if any, to RBC.

3.6 Based on the legal opinions provided to the Receiver by its independent legal counsel and considering the quantum of the respective secured claims of the Secured Creditors against the assets of Dowland, the Receiver is of the view that the Settlement and the proposed distributions are commercially reasonable in the circumstances.

4.0 **PROFESSIONAL FEES**

4.1 Summarized in the table below are the professional fees incurred to date in the Receivership Proceedings:

Dowland Contracting Ltd. et al. - In Receivership						
Summary of Professional Fees						
For the Period from May 21, 2013 to October 2, 2015						
(S000's)	Fees	Disbursements		GST/HST	Total	
Contracting:						
Alvarez & Marsal Canada Inc.	\$ 2,059	95	2,154	108	2,262	
Miller Thompson LLP	868	32	900	45	945	
Gowling Lafleur Henderson	14	-	14	1	15	
MacPherson Leslie & Tyerman	1	-	1	-	1	
Odsen	9	-	9	-	9	
	<u>2,951</u>	<u>127</u>	<u>3,078</u>	<u>154</u>	<u>3,232</u>	
0849809:						
Lawson Lundell LLP	8	-	8	1	9	
Jenkins Marzban Logan	31	-	31	4	35	
	<u>39</u>	<u>-</u>	<u>39</u>	<u>5</u>	<u>44</u>	
	<u>\$ 2,990</u>	<u>127</u>	<u>3,117</u>	<u>159</u>	<u>3,276</u>	

4.2 As indicated above in the table at paragraph 2.7, the Receiver's fees and its legal fees equate to almost 20% of the proceeds of \$16.1 million realized from Dowland's assets. While these amounts are material, the cost of the Receivership Proceedings and in particular, professional fees relating thereto, reflect two unique aspects of the Receivership Proceedings: (1) the number and remote locations of Dowland's operations, projects and assets; and (2) the complexity of the financial and legal issues surrounding the competing interests/claims of the Secured Creditors and other interests (e.g. builders' liens and project sponsors) in respect of the numerous large and incomplete civil construction projects.

4.3 Attached as Appendix "C" hereto is a summary of the Receiver's fees by staff classification, hourly rates and total fees. In addition, Appendix "C" includes the detailed statements of account of the Receiver for the period May 21, 2013 to June 30, 2015.

4.4 The Receiver has sworn an affidavit as of October 9, 2014 in support of the application to approve its fees and disbursements which has been filed with the Court.

4.5 With respect to the accounts of legal counsel to the Receiver, these have been reviewed and approved by the Receiver and it is the view of the Receiver that these fees are fair and reasonable and necessary for the effective administration of the Receivership Proceedings taking into account the services that were rendered.

4.6 The Secured Creditors have been kept apprised of the quantum of the professional fees and disbursements incurred in the Receivership Proceedings and the Receiver has not been made

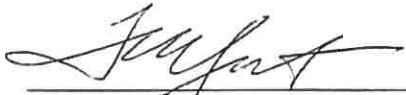
aware of any concerns expressed by the Secured Creditors regarding the Receiver's fees or those of its legal counsel.

5.0 **RECEIVER'S RECOMMENDATION**

5.1 Based on the foregoing, the Receiver respectfully recommends that this Honourable Court grant an order approving the Settlement, making a declaration of the priorities, approving the proposed distributions to each of CNA, Intact and RBC, approving the activities of the Receiver as set out in the First to Seventh Reports, and approving the professional fees and disbursements of the Receiver and its legal counsel.

All of which is respectfully submitted to this Honourable Court this 12th day of October, 2015.

**ALVAREZ & MARSAL CANADA INC.,
in its capacity as Receiver of Dowland Contracting Ltd.,
0849809 B.C. Ltd. and 6070 N.W.T. Limited**



Per: Todd M. Martin
Senior Vice President

Dowland Contracting Ltd.**Receiver's Statement of Cash Receipts and Disbursements****For the Period from May 21, 2013 to October 2, 2015**

	Net	GST/HST	Total
Cash Receipts			
Receiver's borrowings	\$ 500,000	-	500,000
Accounts receivable collections	7,717,862	196,008	7,913,870
Sale of other assets	89,101	3,725	92,825
Sale of equipment	4,116,344	197,409	4,313,753
Sale of land and buildings	2,948,471	100,025	3,048,496
Rents received	276,545	13,813	290,358
Rental of equipment	22,500	-	22,500
GST refund	110	-	110
Other receipts	37,204	446	37,650
Total Receipts	15,708,137	511,425	16,219,562
Cash Disbursements			
Contractor services	252,069	8,178	260,247
Blue building costs	195,013	8,480	203,493
Storage fees	24,144	1,212	25,356
Lease for offices and yards	185,331	9,267	194,598
Utilities and services	102,291	4,973	107,264
Insurance	(2,340)	-	(2,340)
Security	9,044	452	9,496
Appraisal fees	8,373	-	8,373
Bank charges	1,134	-	1,134
Contingency	-	-	-
Professional fees	3,078,536	153,377	3,231,913
Tax remittances	172,000	-	172,000
Other disbursements	53,567	2,540	56,107
Receiver's borrowings repayment	511,734	-	511,734
	4,590,897	188,479	4,779,376
Cash Balance - October 2, 2015	\$ 11,117,240	322,946	11,440,186

0849809 B.C. Ltd. (formerly, Dowland Industrial Works Ltd.)**Receiver's Statement of Cash Receipts and Disbursements****For the Period from May 21, 2013 to October 2, 2015**

	Net	GST/HST	Total
Cash Receipts			
Accounts receivable collections	\$ 382,882	19,144	402,026
Sale of assets	299,857	21,843	321,700
Sale of equipment	4,464	223	4,688
Rocanville settlement receipts	100,000	-	100,000
GST refund	45,951	-	45,951
Other receipts	41,608	-	41,608
Total Receipts	874,762	41,210	915,973
Cash Disbursements			
Contractor services	10,237	63	10,300
Storage fees	7,105	224	7,329
Lease for offices	13,837	692	14,529
Utilities	6,718	487	7,204
Security	589	53	642
Bank charges	155	-	155
Professional fees	39,498	4,041	43,540
Tax remittances	32,180	-	32,180
Other disbursements	3,596	135	3,732
Total Disbursements	113,916	5,695	119,611
Cash Balance - October 2, 2015	\$ 760,846	35,515	796,362

Dowland Contracting Ltd.					
Summary of the Receiver's Fees and Disbursements					
For the Period May 21, 2013 to June 30, 2015					
Name	Position	Hours		Total Fees	Average Rate
Todd Martin	Managing Director	702.00	\$	405,160.00	577.15
Tim Reid	Managing Director	139.90		80,442.50	575.00
Pam Boparai	Managing Director	40.50		21,262.50	525.00
Peter Gibson	Senior Advisor	24.00		12,000.00	500.00
Callum Beveridge	Senior Director	897.75		426,431.25	475.00
Orest Konowalchuk	Senior Director	968.20		414,490.00	428.10
Stephen Moore	Director	61.60		26,180.00	425.00
Greg Karpel	Director	141.80		60,265.00	425.00
Vicki Chan	Senior Associate	330.10		115,547.50	350.04
Chad Artem	Senior Associate	51.50		18,025.00	350.00
Jill Strueby	Senior Associate	826.40		228,520.00	276.52
Marianna Lee	Associate	93.00		20,175.00	216.94
Monica Cheung	Executive Assistant	96.25		9,625.00	100.00
Ray Wilk	Senior Associate(*)	804.80		221,320.00	275.00
(*) Contractor					
		<u>5,177.80</u>	\$	2,059,443.75	<u>\$ 397.74</u>
Disbursements					
Newspaper advertisements				14,764.16	
Airfare				45,726.27	
Hotel				16,088.92	
Meals				2,434.66	
Mileage, fuel, rental car, taxi, etc.				4,558.21	
Postage & courier fees				4,990.69	
Website maintenance				2,884.22	
Locksmith				776.00	
Searches, supplies, printing & photocopying				1,117.97	
Telephone				501.44	
Other				1,609.46	
Total out of pocket expenses				<u>95,452.00</u>	
HST/GST				<u>107,744.80</u>	
Total				<u>\$ 2,262,640.55</u>	



July 11, 2013

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period May 21, 2013 to June 21, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	93.0	575	\$53,475.00
T. Reid, Managing Director	100.5	575	57,787.50
P. Boparai, Managing Director	40.5	525	21,262.50
P. Gibson, Sr. Advisor	16.5	500	8,250.00
C. Beveridge, Sr. Director	172.5	475	81,937.50
O. Konowalchuk, Director	223.1	425	94,817.50
S. Moore, Director	53.4	425	22,695.00
G. Karpel, Director	44.5	425	18,912.50
V. Chan, Sr. Associate	112.2	350	39,270.00
C. Artem, Sr. Associate	51.5	350	18,025.00
J. Strueby, Associate	140.1	275	38,527.50
M. Cheung, Administration	12.5	100	1,250.00
	<u>1,060.3</u>		<u>456,210.00</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #1**
GST: 83486 3367 RT0001

Dowland Contracting Ltd. – 89627A

Disbursements:

Travel, accommodation and out of town meals:

Thunder Bay, ON	\$1,044.40
Kamloops, BC	963.39
Inuvik, NWT and Whitehorse, YT	8,591.92
Cambridge Bay, NU	2,651.25
Terrace, BC	1,362.05
Iqaluit, NU	9,428.51
Toronto, ON	1,345.78
	<hr/>
	25,387.30

Postage, courier and supplies	1,057.16
Locksmith	776.00
Website maintenance	360.00
Advertising	226.04
	<hr/>
	2,419.20

27,806.50

Add: GST (5%)

24,200.83

TOTAL INVOICE **\$508,217.33**



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
May 21	Prepare for and attend on telephone conference with Dentons and RBC; Preliminary planning and internal discussions regarding appointment of Receiver; telephone conversation with D. Maclean and M.Arlette of PwC; telephone conversation with Patrick McGuiness of Dowland; telephone conversation with R. Rutman of Dentons; email to RBC and legal counsel; email to A&M Receivership team regarding initial deployment and related matters; various and on-going receivership matters;	8.5
May 22	Travel to and attend in Edmonton to assist with taking possession and initial receivership activities including meetings with Patrick McGuiness; Organize planning and internal discussions regarding staff traveling to Inuvik, Whitehorse, Iqaluit, Terrace, Thunder Bay and Kamloops, BC; various and on-going receivership matters;	6.0
May 23	Attend at Edmonton premises and meet with Patrick McGuiness; prepare for and attend on a conference call with representatives of Potash Corporation, AMEC and DIW regarding the Rocanville project; Prepare for and attend on call with representatives of NCC Dowland, Blakes LLP and the Receiver’s legal counsel in respect of the KIA project in Cambridge Bay; Meet with Dowland management team and discuss status of receivership and retention arrangements; internal meetings and discussions with staff attending in Iqaluit and Inuvik; assets, operations and employees ongoing receivership management matters;	6.5
May 24	Attend at Edmonton premises; conference call with representatives of RBC regarding initial receivership activities; meetings and discussion with former CFO, M. Elliot regarding status of various matters and retention arrangements; Meeting and discussion with Diane Noseworthy regarding accounting matters and retention arrangements; various emails regarding Iqaluit asset possession and issues relating to containers of materials in Iqaluit; Internal meeting and discussion with team regarding on-going receivership matters;	6.5
May 26	Attend to various emails with Patrick McGuiness regarding assets and operations, NCC Dowland matters and related issues; Team planning around attendance at Thunder Bay and on-going work at Iqaluit; email to Receiver’s legal counsel regarding promissory note from Anglican Church; emails to team regarding NCC Dowland and related matters; various and on-going receivership matters;	3.0
May 27	Internal meeting with staff on talking possession and security of assets in Kamloops, BC; prepare and issue Receiver’s Certificate for Borrowings; telephone conversation with Guy Pemberton regarding the sales process and the Inuvik based assets; receipt of LOI from Guy Pemberton in respect of Inuvik assets; conference call with team in Edmonton on various matters and next steps; review of email from Rose LLP re: Intact bonds; review of timing for meeting with Intact; various and on-going receivership matters;	4.0



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May 28	Review of Intact bonding analysis and related issues; receipt and review of letter from MacLean Armstrong re sub contract on Swift project; internal discussion regarding preparation for meeting with Intact representatives and adjusters; prepare for and attend meeting at Intact to discuss project status and various matters impacting Intact; various and on-going receivership matters;	4.0
May 29	Draft letter to Luis Copat, adjuster to Intact, regarding equipment on project sites subject to Intact bonding; email to Receiver's legal counsel regarding DCI matters; email and compilation of asset listing to Jamie O'Conner, Intact adjuster; summarize notes in respect of meeting with Intact; internal discussion and meeting regarding various matters; various and on-going receivership matters;	2.5
May 30	Prepare and attend on conference call with Receiver's legal counsel regarding Rocanville project and proposed settlement; NCC Dowland matters, St. Jude receivable, Alaska based assets and Mekan sub trade settlement matters; Internal meeting and discussions regarding project sites and equipment listings, Rocanville settlement matters, Kamloops employees and related matters; various and on-going receivership matters;	2.5
May 31	Various emails and review of Accuval appraisal document; Internal discussion and emails regarding Rocanville; Conference call with Receiver's counsel regarding Rocanville; email to Intact regarding Alaska assets; Internal discussion regarding attendance in Whitehorse and related asset matters; various and on-going receivership matters;	3.5
June 3	Internal meeting and discussion regarding relocation of assets to Whitehorse; review appraisal document in respect of equipment in various locations; email to Intact regarding Alaska assets; Conference call with RBC regarding status of receivership and initial activities; Receipt and review of letter from J. Moshonas at Whitelaw Twining in respect of Alaska assets and draft email to Receiver's legal counsel; Telephone conference with P. McGuinness regarding use of cash balances in CIBC accounts in Inuvik, rental rates for Alaska equipment and various other matters; various and on-going receivership matters;	3.1
June 4	Telephone conference with Receiver's legal counsel regarding Alaska assets; internal email regarding NCC Dowland amounts due; Receipt and review of draft response to Moshonas regarding Alaska assets; telephone conferences and emails regarding Yukon assets; email and review of analysis in respect of amounts due from NCC Dowland; reply to Philip Carson at Miller Thomson regarding Mekan Hydro email to MacLean Armstrong; various and on-going receivership matters;	3.2



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June 5	Attend to various emails regarding NCC Dowland; Prepare for and attend conference call with Receiver’s legal counsel regarding various matters including lien registration against KIA building; review of IDC offer to rent cement plant in Inuvik; various and on-going receivership matters;	3.3
June 6	Telephone conference with Aecon regarding interest in DIW; email with Receiver’s legal counsel regarding lien matters on KIA project, NCC Dowland letter and IDC rental agreement; receipt and review of draft letter to NCC Dowland legal counsel; email to J. O’Connor regarding g Alaska assets; Internal meetings and discussion regarding settlement on Rocanville assets; various and on-going receivership matters;	2.5
June 7	Attend to emails to J. O’Connor regarding Alaska assets; review of analysis on equipment by R. Wilk; review of accounts receivable letters; finalize letter to NCC Dowland regarding lien matters on KIA building in Cambridge Bay; email to Aecon and related matters; various and on-going receivership matters;	1.5
June 9	Email and review of US legal counsel retainer, materials on promissory note from St. Jude; review of DIW trial balance and prepare for meeting with Aecon; email from McGuinness; email to Orest regarding bankruptcy assignment and accounting for Alaska operations;	1.0
June 10	Attend on conference call with representatives of Aecon regarding DIW assets; telephone conference with P. McGuinness regarding potential costs of Alaska demobilization, DIW assets and intangibles, NCC Dowland matters and federal government contract terms generally; review of outline of first report of Receiver; receipt and review of agreement on rental of cement plant; various emails and internal discussions; telephone conference with Guy Pemberton regarding Inuvik assets; various and on-going receivership matters;	2.4
June 11	Review various emails regarding Alaska assets, lien on KIA building, Mecan Hydro; telephone conference with Aecon representatives; various and on-going receivership matters;	1.2
June 12	Telephone conversation with Receiver’s legal counsel regarding NCC Dowland, Internal discussion regarding sale of assets process; telephone conference with J. O’Connor regarding Alaska assets; Receipt and review of sales process memo and timeline; various and on-going receivership matters;	2.6
June 13	Receipt and review of CAN letter regarding Swift project; email to Boparai regarding Kamloops matters; review of various NCC Dowland related documents; review of asset packages and notes to C. Beveridge; various and on-going receivership matters;	2.0



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June 14	Summarize issues on NCC Dowland matters; telephone conference with P. McGuinness and M. Elliot regarding history and background of select NCC Dowland matters; Conference call with Aecon regarding LOI on DIW assets/operations; Internal discussions regarding sales process matters; Receipt and review of Creva report; organize binder in respect of NCC Dowland meetings; various and on-going receivership matters;	3.7
June 15	Attend to various file administration and matters and prepare materials in advance of NCC Dowland meetings;	1.5
June 16	Review draft email to J. Carhart at Miller Thomson; review various NCC Dowland materials;	2.5
June 17	Attend in Toronto and meet with Receiver's legal counsel regarding NCC Dowland and related matters; Attend at meeting with Blakes and representatives of NCC Dowland and KIA;	5.5
June 18	Attend in Toronto and meet with Receiver's legal counsel regarding NCC Dowland and related matters; Attend at meeting with Blakes and representatives of NCC Dowland and KIA; and	6.0
June 19	Various emails regarding lease of equipment and equipment sales process; internal meetings and discussions regarding Aecon interest in DIW; Telephone conference regarding sales process; various and on-going receivership matters.	4.0
TOTAL – T. Martin		93.0 hrs.



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<u>Tim Reid</u>	<u>Description</u>	<u>Hrs.</u>
May 21	Receipt of filed Order and receivership planning;	3.0
May 22	Attend at Edmonton Office to take possession and control; various preliminary receivership matters, meetings with Dowland staff, planning meetings;	10.0
May 23	Attend at Edmonton Office to take possession and control; various preliminary receivership matters, engage Dowland staff, numerous discussions and meetings with staff, coordinate site visits;	10.0
May 24	Attend at Edmonton Office to take possession and control; various preliminary receivership matters - prioritize matters, continued discussions with Dowland staff engaged, interview various Dowland staff;	8.0
May 27	Various matters including Rocanville contract, NCC Dowland matters, DIW matters;	10.0
May 28	Deal with AMEC and Potash Corporation and CNA on Rocanville, assess continuation of contract, various general matters;	10.0
May 29	Various matters re:creditor claims, Rocanville contract, NWT contracts, Archdiocese receivable, lien matters;	9.0
May 30	Rocanville settlement matters;	5.0
May 31	Rocanville settlement matters, Yukon project, DIW issues, discussion with staff on status of asset verification;	7.0
June 2	Review matters with O. Konowalchuk and discuss go forward issues;	1.0
June 3	Rocanville contract matters, discussion with Potash Corporation re same, receipt and respond to email inquiries;	4.0
June 4	Rocanville matters, lengthy discussion with Potash Corporation, DIW employee retention matters; telephone conference with Aecon re:DIW;	2.0
June 5	Various matters re:Rocanville, NCC Dowland, Alaska assets, email inquiries;	2.0
June 6	Accounts receivable matters, Rocanville, bonding company issues;	2.0
June 7	Deal with various matters regarding bonded contracts, various receivable issues; receipt and review of emails and respond as necessary;	2.5
June 10	Rocanville settlement documents, sign cheques, emails on Archdiocese, NCC Dowland matters, various emails;	2.5



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June 11	Finalize Rocanville settlement documents and discuss Intact and NCC Dowland with Receiver’s legal counsel, review various emails;	3.5
June 12	Discuss asset sale strategy, execute assignment, read and respond to various emails;	1.5
June 13	Sale of asset matters, various issues with Bonding companies, review and sign invoices;	2.5
June 14	Various emails re:NCC, re:bonding matters, asset sales and review and sign cheques;	1.5
June 17	Receipt, review and respond to email inquiries;	1.0
June 19	Review and respond to various emails, review and sign cheques;	1.5
June 20	Receipt, review and respond to various email queries.	1.0
TOTAL – T. Reid		100.5 hrs.



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<u><i>Pam Boparai</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 21	Discussions and email correspondence with T. Martin regarding appointment; email correspondence regarding arrangements to visit Kamloops office;	0.5
May 22	Travel and attend to on-site office location in Kamloops(DIW); meet with personnel and attend off-site yard where equipment is stored;	8.0
May 23	Attend to on-site office location; review initial appointment matters, including available financial information and assets; various meetings with personnel regarding project matters and various equipment locations;	6.5
May 24	Attend to on-site office location and return travel to Vancouver; secure premises; meet with landlords and attend to various initial receivership matters, including creditor listings and asset listings;	6.0
May 27	Attend to emails and telephone discussions regarding day to day matters, including HR personnel access in Edmonton, payment for rental of equipment; telephone discussion with T. Reid regarding various enquiries with respect to payments immediately prior to receivership; CRA source deduction and payroll matters re: Rocanville;	1.0
May 28	Review of draft memo re: Kamloops office and receiver's initial steps; consider PPSR notice and landlord correspondence matters; attend to payroll supporting schedules re: Rocanville; attend to various matters with J. McPhail and M. Maskulak re: Rocanville and AMEC correspondence;	2.5
May 30	Attend to various telephone discussions with J. McPhail regarding Rocanville project and Kamloops employee matters; telephone discussion with T. Reid and internal conference call regarding update matters; attend to various on-going matters, including occupancy, personnel, request and review Rocanville project schedules;	3.0
May 31	Telephone discussion with J. McPhail regarding various books and records, accounting matters, including HST filings and amounts due; attend to Rocanville emails and correspondence;	1.0
June 3	Update telephone discussion with J. McPhail re: receipt of various cheques and accounting and banking matters; email correspondence re: transitional matters for Rocanville;	1.0
June 4	Telephone and email correspondence with J. McPhail re: banking issues and source deduction and T4 matters; internal discussions regarding Terrace equipment matters;	1.2
June 10	Telephone discussion with O. Konowalchuk regarding Kamloops office update and independent contract matters; attend to drafting and details related to independent contract agreements; telephone discussion with J. McPhail re: Kamloops platform;	2.0



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June 12	Consider outstanding amounts due to off-site equipment storage site; consider accounting matters raised by Kamloops individuals; attend to various emails;	0.5
June 13	Telephone discussion with J. McPhail re: discussion with potentially interested parties;	0.3
June 14	Telephone discussion with J. McPhail re: various outstanding matters; draft a to do list for Kamloops office and review various issues;	4.0
June 18	Telephone discussion with G. Fielding re: Swift and BCMJV; Receipt and review of LOI re: Kamloops;	0.5
June 19	Telephone discussion with potentially interested party and comments regarding initial LOI; review of equipment listings for Kamloops and Terrace;	1.0
June 20	Review of updated equipment lists and provide copies of same to potentially interested party; correspondence with L. Dupliesse re: T4s and payroll related matters;	1.0
June 21	Email correspondence with R. Reeson re: CLAC agreement; telephone discussion with potentially interested party re: same;	0.5
TOTAL – P. Boparai		40.5 hrs.



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<u>Peter Gibson</u>	<u>Description</u>	<u>Hrs.</u>
May 22	To dealing with preliminary engagement matters and document review;	1.0
May 23	To dealing with preliminary engagement matters and arranging possible site visits to Terrace and Alaska and related discussions with Dowland personal, representatives of the bonding company and storage facilities in Terrace;	3.0
May 24	To attending storage locations in Terrace, BC to view on-site assets and inventory;	7.0
May 25	To preparing follow-up documentation with respect to Terrace site visits;	2.0
May 27	To dealing with various follow-up matters related to the assets in Terrace;	1.5
June 3	To dealing with various follow-up questions and internal inquiries;	1.0
June 14	To dealing with various follow-up questions of internal inquiries.	1.0
TOTAL – P. Gibson		16.5 hrs.



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<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
May 21	Preparation for trip to Inuvik, NT; Discussions with Darren Karst, GM at Inuvik; Travel to Whitehorse en route to Inuvik;	7.0
May 22	Travel to Inuvik and visited Inuvik office and met with D. Karst; Meet with employees and entered into subcontractor agreements with retained employees; Meet with CIBC and provide copy of court order;	11.0
May 23	Undertook inventory count of assets at 4 locations in Inuvik; Telephone calls to NW Tel, NW Gas and other service providers; Meet with tenant, Acklands Granger, to discuss A&M's appointment; Meet with local RCMP officer regarding missing assets;	11.0
May 24	Finalized inventory count and provide subcontract employees with list of tasks to complete; Travelled from Inuvik to Whitehorse and visited Dowland's Whitehorse office and complete inventory count of vehicles; Contacted former employees and determined status of Whitehorse office;	11.0
May 25	Travel back from Whitehorse to Vancouver;	6.0
May 27	Prepared inventory listings on all Inuvik and Yukon assets; Prepared report on activities from previous week;	9.0
May 28	Call to Edmonton office re: recent visit by A. Rice to Inuvik; Reconciled inventory count to Dowland prepared listings; Discussion with T. Reid on assets; Emails to D. Karst and M. LaRiviere in Inuvik regarding inventory and cheques;	6.5
May 29	Calls with D. Karst; Memo to file on activities since appointment; Call with O. Konowalchuk on progress and next steps;	6.5
May 30	Call with RCMP officer in Inuvik and D. Karst regarding missing assets; Other calls with T. Martin and P. Boparai on inventory counts and results;	4.0
June 3	Travel to Whitehorse; Various calls to City of Whitehorse, landlord and former employees regarding status of project and access to sites; Discussed rental of concrete batch plant in Inuvik;	6.5
June 4	Attend in Whitehorse to visit Selkirk Pump Station site and to meet with landlord at office; Meet with landlord and prepared inventory of office furniture and equipment; Meet with TSL Contractors regarding project records for Dawson City and Watson Lake hospitals; Coordinated towing of vehicles and rented secure gated yard near to Dowland office; Meet with NW Trucking to investigate trucking equipment from Dawson City and Watson Lake to Whitehorse;	8.0



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June 5	Travel back from Whitehorse to Vancouver and discussions with T. Martin on status of efforts in Inuvik and Whitehorse; Prepared inventory listings of assets in Yukon and checked to Dowland listings;	6.0
June 6	Arranged documents to be removed from the office; Discussion with D. Karst re: assets in Inuvik; Meeting with R. Butler on other Yukon assets; Drafted batch plant lease for Inuvik with input from legal counsel to Receiver;	7.5
June 7	Letter to CIBC; Call from towing company in Whitehorse; Reconciled inventory lists and prepared list of missing equipment; Call to O. Konowalchuk regarding bank deposits and forwarded invoices to be paid from ongoing suppliers;	3.5
June 10	Prepared report on activities in the Yukon; Various emails on cement plant rental; Email to G. Pemberton re: drill rig; Emailed inventory to R. Wilk; Arranged transport of assets; Call to TSL regarding barging of assets from Alukanuk; Call to insurance company regarding missing equipment; Sent letter to CIBC regarding access to the account information;	7.0
June 11	Determine potential options with respect to Alaskan assets in remote location; Reviewed batch plant contract with IDC and held various calls with D. Rogers of IDC; Contacted employees to determine potential interested parties and researched potential buyers of assets by locations;	6.0
June 12	Call with R. Wilk regarding asset listings; Call with T. Martin, T. Reid and O. Konowalchuk regarding sales process; Researched buyers and attended calls with G. Pemberton regarding lease of drill rig and personal assets; Call with O. Konowalchuk regarding retention of employees and records to be maintained at Inuvik;	7.0
June 13	Worked on asset package and potential interested party database;	4.5
June 14	Calls with Economy Concrete and Mid West contracting on cement batch plant rental; Prepared memo on strategy for Alaskan assets; Added further potential interested parties to the buyer database; Discussion with T. Martin;	7.5
June 17	Discussions with G. Pemberton on assets, lease and trucks; Call from H. Campbell regarding lease over Alder St. unit and personal assets; Drafted Asset Package and review latest draft of potential interested parties;	7.0
June 18	Emails from former employees regarding assets; Emails to Intact regarding the Alukanuk assets; Emails to D. Karst regarding G. Pemberton and outstanding matters; Email to T. Bennett of Marsh regarding insurance claim;	8.0



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June 19	Calls to R. Wilk and R. Butler regarding asset listings; Emails to O. Konowalchuk and T. Martin regarding lease of assets; Calls to Economy Concrete and IDC regarding lease of batch plant; Drafted advertisements for newspapers and reviewed quotes; Email to D. Coates regarding Whitehorse premises; Emails to J. O'Connor on offer to purchase Alakanuk assets; Discussion with R. Butler on attendance at Cambridge Bay and G. Pemberton on drill rig lease;	7.5
June 20	Email to Economy Concrete; Call with O. Konowalchuk on Cambridge Bay and IT; Call with R. Reeson regarding terms and conditions of sale. Discussion with V. Chan on real estate assets for sale; Finalized advertisements for Globe and Mail and other publications;	9.0
June 21	Call with D. Karst regarding Inuvik assets and potential buyers; Finalized R. Butler's trip to Cambridge Bay; Prepared datasite plan and internal discussion; Call with O. Konowalchuk and R. Wilk on the asset sales package and information requirements; Issued draft package for comments from A&M personnel; Discussion with M. Cheung on formatting of package; Prepared 3 page summary of the sales opportunity.	5.5
TOTAL – C. Beveridge		172.5 hours



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 21	Pre-planning on pending receivership; planning documents; emails and conference call between team members and review of Company counsel emails;	8.9
May 22	Taking possession and initial steps on receivership; coordinate office taking possession and multiple discussion with team members; meeting with P.McGuinness and other employees;	11.5
May 23	Taking possession and initial receiver activities of Receivership; multiple emails and correspondence and phone calls to team members and creditors; correspondence with insurance company;	8.7
May 24	Network Dowland related issues; hiring of contractors; inventory count and taking possession materials; multiple meetings with employees and information gathering; creditor listing; asset and inventory listing and meetings with R.Wilk;	10.8
May 25	Taking possession of other Edmonton lease space; correspondence with previous Dowland employees on alarm access and arrange for locksmith; master check list preparation for team review;	5.6
May 26	Receivership matters; dealing with multiple location matters for inventory and team; taking possession matters at various locations; insurance matters; NCC Dowland and DCL matters relating to various projects; payroll and various employee issues; inventory and equipment reconciliation; St. Jude Cathedral collections;	6.6
May 27	Receipts and disbursements; payroll and employee matters; receiver certificate for funding the receivership; bank trust account set up; sale of asset request and interest; reconciliation of fixed assets; assistance on Thunder Bay matters; meeting with M.Elliot on accounting and financial information; bonding company matters; internet server matters; update meeting call on progress with team members; landlord and creditor letters; desk top appraisals with Callidus; status of Intact summary and review of multiple projects;	10.6
May 28	HR matters; location issues with assets and discussions with staff regarding taking possession; multiple meetings with M. Elliot and contractors for work; bonding relating matters and review of projects; specific project matters; insurance company emails and impact on assets; update website for materials for creditors; operational matters; PPR search; s.245/246 reports; employee and WEPPA matters and materials; review of DIW, DCL and 6070 financial statements; banking and payment matters during receivership; London office location and discussion with former staff and assets; inventory counts; review of team members taking possession equipment listing and memorandums; email and correspondence with Callidus re: appraisals; Edmonton lease review and correspondence with landlords;	13.8



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May 29	Blue Cross and employee matters; WEPPA; operational matters at location ; multiple meeting with accounting staff re: financial information; contractor agreements; discussion with in-house legal counsel; bonding company matters and correspondence and impact on outstanding projects throughout Canada - review of files; Callidus appraisals through Accuval; follow up with Bonding company representatives; multiple meeting with R. Wilk on equipment reconciliation; review of AR balances; creditor phone responses; review of equipment and asset listing and various locations; insurance review of policy and related matters and discussion with Agents;	14.2
May 30	Operational matters; inventory and equipment reconciliations; creditor calls and team update calls; meeting with contract in-house counsel on AR and projects; conference call with insurance company on employment benefits and staff; call with Callidus re: appraisals; dealing with utilities and ensuring that services are not discontinued for various areas; NWT Power corp contract review; respond to legal counsel questions from sub-trades; contract negotiations with Dowland staff; messages and review of project matter matters and discussion with Adjusters; contact insurance contracts re: various projects; WEPPA and ROE matters; banking matters to other Dowland sites; administrative matters with respect to codes and timing of travels for staff for this engagement; purchase requests for assets and real estate;	11.4
May 31	Update website; meeting with landlord at Edmonton office; call with Callidus re: equipment appraisals; review team updates; arrange and plan for asset and site visit for other locations; review amended equipment listing from company and meeting on matters with staff; review updated payroll matters for DCL and DIW; meeting with payroll staff; discussion with staff at Thunderbay location and dealing with taking possession matters and potential lien matters; communication with alternate legal counsel for assistance on Dowland matters relating to conflicts; review updated bill of sale documents for redundant assets; creditor call and response to creditors; Yukon projects and review of legal response to inquiries;	6.9
June 1	Legal counsel email correspondence with Gowlings; Accuval appraisal review and submission to T.Reid and T.Martin; equipment listing preparation for Rocanville;	1.4

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June 3	Landlord related matters at 3 Edmonton locations; pick up cheques for processing payment ; server related issues across Dowland locations and dealing with company on invoices; dealing with Telus matters of cutting off service; rental analysis at Alaska and Rocanville projects; dealing with employee related matters and creditor calls; conference call with DIW employees and ROE and go-forward; payment to utility and landlord owners; review of various projects, legal matters, bonding agreements, discussion with Dowland legal counsel (contractor) re: the same; meeting with HR manager re: payroll matters; lien and project matters on KIA and correspondence of same; WEPPA; subcontractor phone calls and dealing with concerns; review of Intact legal counsel correspondence;	8.7
June 4	Landlord matters; invoice review and payments; bill of sale for redundant property sale; communication and update meeting with contractors of A&M (former employees); telephone conference with IT manager of Dowland and arrange for assets and inventory at location; bonding agreement review on various projects and invoices (KIA and NCC and others); payroll reconciliation and review of over 800 staff for ROE, T4's, WEPPA; cancelling of non-essential services; review of termination letters to employees for statutory purposes and signing of them; server and IT issues for operational purposes; KIA project lien review and project analysis; Yukon project matters;	10.7
June 5	Conference call on KIA calculations and discuss matters with legal counsel; AR collection letter drafts for DCL and DIW; communication with agent to bonding company re: projects; Arviat project letter for outstanding AR and communication with counsel on matters; DIW update and communication between staff and A&M; rental rates review and analysis for Alaska with R.Wilk; review AR and AP listings of DIW; multiple discussion with M.Elliot on updating AR and project analysis; communication with subcontractor concerns; return creditor calls; multiple communication with Dowland in-house counsel on projects and potential lien opportunities;	9.6
June 6	Reclamation of property matters; Thunder Bay project site matters and discussion with S.Moore; WEPPA, Payroll and ROE's, meeting with payroll staff for documents to be filed; KIA (NCC) project matters and other project matters for NCC, lien filing and timing and analysis; creditor review and response of claims and issues; review of mechanical group AR and DCL AR for purposes of AR collection letters; communication with R.Wilk regarding site visits in Saskatchewan; forecast utility and costs; GST and other financial reporting matters with M.Elliot and DIW; contract review and set up with P.Boporai; Arviat project letter and matters; review of Alaska rental negotiations and rates; Cambridge rate analysis and review on its equipment;	8.8



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June 7	Summary of inventory / equipment items to bonding companies; review letter to NCC and legal counsel; AR letter final review and sign-off and submission; Arviat project matters; AR analysis and project review with counsel and M.Elliot; DIW employee matters and meeting with payroll staff; Thunder Bay location of project and analysis;	6.5
June 9	Alaska AR analysis and review of materials from T.Martin; Government of Canada agreement on Drumheller and Regina projects and potential asset expropriation issues;	1.5
June 10	Bonding company communication on equipment and materials and requests; Regina and Drumheller project matters; discussion with legal counsel on projects with Government of Canada and other projects; creditor response; email response from counsel on NCC re: KIA and other matters; review equipment listing from R.Wilk and reconcile these matters; equipment insurance discussions with provider and review of policy;	7.4
June 11	AR and project status review and reconciliation; review of fixed costs for R&D purposes; creditor calls; review of equipment inventory list and work with R.Wilk on reconciliation of assets; Rocanville rate equipment analysis; communication with contractors re: Milligan receivable for DIW; contractor agreement; equipment status in Alaska with P.Knox; emails and discussion with adjuster at RCMP building in Regina; Arviat receivable and project - discussion on recourse for collection with counsel; WEPPA related matters;	8.5
June 12	Lloydminster and other project site analysis on of bonds and contracts; Arviat arena with NCC Dowland; review of draft master list for equipment; correspondence with bonding company re: equipment on Regina site; Yukon project related matters; fixed asset review; creditor and supplier matters and dealing with continued services; WEPPA and HR documentation and review; sales process discussion and strategy layout; Rocanville assignment and documentation; operational and contracting matters;	7.4
June 13	RCMP Fort Walsh Dorm project; Regina and Drumheller equipment listing and correspondence with bonding company and legal counsel; review of contracts and projects; Rocanville equipment listing and potential sale of assets; AR analysis; Telus services provider issues; NCC Dowland and Hospital materials request from bonding company, review of materials provided;	4.9
June 14	WEPPA; Baffin Regional Hospital contract review; KIA project review of information on receivables and project; Rocanville equipment matters; Thunder Bay sale of vehicle; appraisal review of various lands owned by Dowland in north; DIW and accounting matters; equipment review at Edmonton location with R.Wilk; review of outstanding matters checklist and plan for proceedings;	3.0
June 16	Review of constructive trust memo;	0.5



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June 17	Meeting with Miller Thomson in Toronto; negotiations with NCC Dowland in Toronto at Blakes Cassels office; review of materials;	5.5
June 18	Meeting with Miller Thomson in Toronto; negotiations with NCC Dowland in Toronto at Blakes Cassels office; review of materials relating to projects and other NCC projects; email and telephone conference response to creditors; operational matters for Dowland; Thunder Bay project and communication with in-house counsel;	9.6
June 19	NCC Baffin Hospital matters and discussion with A&M members on materials; rental analysis on cement truck and other rentals; conference call with A&M team members on project updates and administration; sales process and review of advertisements; respond to sub-contractor questions and requests; project review and updates on receivables with accounting contractors; inventory request and correspondence with Intact on bonded projects; arrange for collection of certain receivables; correspondence with B.McCurdy (contractor) for KIA project; review of secured creditor request regarding the sale of non-material assets and possible application to court; Arviat arena matters and letter from GNU; Intact meeting request and communication with counsel;	6.8
June 20	Sales process preparation and documentation with equipment listing and review of materials; communication with customer for collection of outstanding AR; review GNU letter regarding NCC projects; Dasque inventory potential sale to Vereen; Baffin Hospital matters; communication with counsel to GNU re: a number of contracts; analysis of two contracts as to whether the Receiver should complete or release; communication with Internet provider; tax assessment review of Dowland entities; setting up filing system and index; project analysis review of AR and gross margins from CFO; request from KIA representatives re: outstanding reconciliation; review of spreadsheets sent from NCC Dowland on KIA and correspond with M.Elliot;	7.6
June 21	Baffin Regional Hospital materials and equipment matters and correspondence with bonding company; creditor call and request for documentation; access request to Regina and Drumheller sites for sale of assets; respond to Baffin Hospital email concerns from surety; sales process documentation; Rocanville equipment matters; Yellowknife equipment and Cambridge Bay assets; AR analysis; communication with contractor re: payroll and file matters.	5.7
TOTAL – O. Konowalchuk		223.1 hrs.



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<u>Stephen Moore</u>	<u>Description</u>	<u>Hrs.</u>
May 27	Planning discussions with O. Konowalchuk; call with D.Wing to confirm arrival on site and logistics; review planning memorandum;	2.3
May 28	Travel to Thunder Bay site; meet with D Wing; meet with landlord; inventory of assets on site; calls with O.Konowalchuk; purchase supplies for shipping and IT back-up; multiple discussions with D Wing re assets and premises; discussions with employees R Williamson and I Barr re termination and WEPPA; drafting employee term letters;	10.0
May 29	Return from Thunder Bay; boxing and packaging of records to send to Edmonton; photograph assets; documenting equipment/inventory listing; call with Badanai Motos re trucks on site; collect keys for vehicles; discuss IT back-up with I Barr and review back-up and cleansed machines;	8.3
May 30	Documenting equipment listing; call with D. Thomson; call with R.Williamson; email exchange with O. Konowalchuk re status;	2.8
May 31	Finalize documentation of equipment listing; consider D. Wing offer and assess MV/LV of offered assets; call with Xerox re copier; research re IT equipment values; research re Chevrolet and Dodge vehicle MVs; call with Dodge dealer; call with Livingston re transportation costs; call with Ally Financial re financed Chevrolet; PPSA search re Chevrolet Silverado; call with Badanai Motors re offer for Dodge Ram; email exchanges with Morgan Elliott and O. Konowalchuk re assets claimed by landlord re leasehold improvements; review Maynards and Century Services appraisals for asset comparables;	7.5
June 2	Draft form of offer and terms/conditions of sale for office equipment;	1.5
June 3	Call and email exchange with R Johansen re 2nd lease and receivership filing; call and email exchange with Don Wing re equipment purchase and lease matter; prepare employee termination letter mailing;	4.3
June 4	Follow up with J Peterson landlord; respond to creditor calls; call with Ian Barr; call with Stanislav Rafilovich former employee;	1.3
June 6	Call with Pat Spina re Dodge Ram; call with Ray Williamson re reclamation of property form and employee matters; call with Don Wing re office equipment purchase; call with Jim Peterson re lease; drafting of reclamation of property form for Ray Williamson; voicemail to Will at Ally re Silverado; call with Bernie Boggs, former employee;	3.5
June 7	Email exchange with D Anketell re employee; call with Don Wing re office equipment and lease matters; drafting Bill of Sale; file administration and documentation;	2.5



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June 10	Email exchange with D Wing re lease; call with I Barr re miscellaneous correspondence;	0.3
June 11	Call with Will Siedschlag at Ally re financed vehicle; call with Rose at Ally re vehicle reclamation; call with Ray Williamson re property reclamation form; call with O. Konowalchuk re update on outstanding matters; call with Badanai motors re vehicle offer; respond to Riverside landlord correspondence;	2.3
June 12	Draft possession and realization memo; call with Ally re Silverado; follow up with D. Wing;	2.5
June 13	Call with Peterson landlord and review lease and leasehold improvements documents; call with Don Wing re wire payment; draft Bill of Sale re Dodge Ram; calls with dealers re wholesale/retail value; update documentation;	1.8
June 14	Review PPSA search; detail and upload photographs; email exchanges re wire transfer;	1.0
June 18	Respond to creditor enquiry;	0.2
June 19	Call with Ray Rutman at Dentons to have lien removed on Dodge; voicemail to Don Wing re funds transfer; call with Ally re Silverado reclamation; call with Rutman at Dentons and Reeson at Miller Thomson re RBC lien discharge; call to Badanai Motors re lien discharge;	0.8
June 20	Update call with OK; follow up call with Badanai Motors; follow up call with Don Wing re payment for office equipment; follow up call with Ally re Silverado.	0.5
TOTAL – S. Moore		53.4 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>G. Karpel</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 21	Travel from Toronto to Ottawa; Discussions and correspondence with T. Martin regarding receivership matters and planning; Discussions and planning with C. Artem regarding receivership planning and file matters; Review of Court Order and planning documents.	2.0
May 22	Travel from Ottawa to Iqaluit; Meetings and discussions with C. Artem with respect to planning and taking possession; Review of memorandum to file and possession taking requirements; Review of inventory listing and court order, discussions with C. Artem regarding same; Correspondence with T. Martin and O. Konowalchuk re file matters; Met with and held discussions with representatives of Baffin Building Systems regarding changing of the locks on the premises; Attended at the Dowland site and ensured that all buildings and equipment were secure; Performed an inventory taking and took pictures of larger equipment items and containers; Review of detailed inventory listing prepared by C. Artem; Attended at Dowland's hospital project site to review current status; Prepared detail update email to T. Martin and O. Konowalchuk on file activities to date.	11.0
May 23	Meeting and discussions with C. Artem to discuss action plan and file matters; Met with Baffin Building Systems to change all exterior locks; Walkthrough of warehouse and office building; Review of inventory taking performed by C. Artem; Meeting with C. Synard of NCC Development regarding materials on site and receivership; Meeting with G. Cayen of NCC and C. Synard with respect to receivership matters; Correspondence with Twilite security regarding security contract for premises; Correspondence with sheriff's office regarding receivership and security; Correspondence with O. Konowalchuk and T. Martin regarding file matters and update on security property and assets; Participated in conference call with T. Martin and T. Reid of A&M, S. Weisz of Blakes, G. Cayen of NCC with respect to KIA project; Prepared detail update email to T. Martin and O. Konowalchuk and memo to file on activities to date.	11.5
May 24	Meeting and discussions with C. Artem to discuss action plan and file matters; Correspondence with C. Synard with respect to freight sitting and Northern Air; Attended at Northern Air to retrieve Dowland freight items, correspondence with O. Konowalchuk regarding same; Review of materials in containers; Prepared detail memo to file on receivership activities to date; Discussions with J. O'Connor of BBCG with respect to hospital project in Iqaluit; Meeting with K. Norman of Twilite security to site walkthrough and discuss engagement; Correspondence with T. Reid and T. Martin with respect to file matters; Meeting with C. Synard to review inventory and arrange for inventory count; Attended to other file matters.	9.0
May 25	Attended at Dowland site to final inspection of premises; Met with representatives of NCC to perform inventory count of materials marked NCC Dowland; Discussions with C. Artem on inventory count procedures, progress of count, and other receivership matters; Travel from Iqaluit to Ottawa to Toronto.	6.5



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May 26 Correspondence with C. Artem re final site status and other receivership matters; Correspondence with T. Martin and O. Konowalchuk re file matters. 0.5

June 18 Correspondence with K. Norman of Twilite Security re site visits, and reviewed security reports; Review of information provided by J. O'Connor with respect to materials for hospital project, discussions with M. Elliott with respect to same; Discussions with T. Martin and O. Konowalchuk regarding file matters; Correspondence with J. Strueby with respect to Atco trailers. 2.0

June 21 Conference call with O. Konowalchuk, T. Reid, and M. Elliott with respect to materials for hospital project; Prepared draft email to M. Elliott with respect to hospital materials and further information requirements, correspondence with O. Konowalchuk regarding same; Review of response from J. O'Connor; Review of asset listing and information package for sale process. 2.0

TOTAL G. Karpel 44.5 hrs.



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<u>Vicki Chan</u>	<u>Description</u>	<u>Hrs.</u>
May 21	Preparation of files and documents for field visit;	1.0
May 22	On-site field visit upon appointment – Kamloops (DIW);	8.0
May 23	On-site field visit upon appointment – Kamloops (DIW);	6.5
May 24	On-site field visit upon appointment – Kamloops (DIW);	6.0
May 27	Preparation of WEPP schedule, contacting utility providers with Shanna Findlay, correspondence with creditors, finalizing letters to utility providers and landlord, coordination of deposits and disbursements, preparation of statutory filings and notices, follow-up with employee credit cards and gas cards, and drafting internal update memo;	8.7
May 28	Coordination of deposits and disbursements, drafting internal update memo, correspondence with creditors, preparation of statutory filings and notices, preparation of WEPP schedule, finalizing letter to landlord, and follow-up with vehicle insurance;	5.5
May 29	Correspondence with employees, creditors, and legal enquiries, updating WEPP schedule ;	3.0
May 31	Preparation of WEPP schedule, follow-up with offsite company vehicles, updating receipts and disbursements, correspondence with creditors and updating claims register, follow-up with security of assets, redirecting mail, follow-up with HST returns, phone discussion with employees, and preparation of statutory filings and notices;	5.5
June 6	Internal update meeting, phone discussion with employees, follow-up with accounts receivable / project collections, updating WEPP schedule, correspondence with utility providers and asset claims by subcontractors;	3.0
June 7	Update WEPP schedule and coordination of disbursements;	3.0
June 10	On-site field visit; correspondence regarding sale of assets and liquidation, processing of receipts and disbursements, updating WEPP schedule, and preparing cash flow forecast;	4.0
June 11	Updating fixed asset listing, correspondence regarding asset claims by subcontractors, preparing cash flow forecast, internal update meeting, and processing of receipts and disbursements;	8.0
June 12	Preparing cash flow forecast, correspondence with employees and WCB, updating WEPP schedule, processing receipts and disbursements, and preparation for sale of assets;	6.0
June 13	Preparation for sale of assets, correspondence with creditors, and preparing cash flow forecast;	7.0



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June 14	Preparation for sale of assets, correspondence with creditors, and preparing cash flow forecast;	6.5
June 17	Processing receipts and disbursements, internal update meeting, preparing cash flow forecast, and preparation for sale of assets;	6.5
June 18	Processing receipts and disbursements, preparing cash flow forecast, correspondence with former subcontractor regarding a project dispute, and preparation for sale of assets;	6.0
June 19	Processing receipts and disbursements, preparing cash flow forecast, correspondence with WCB and former subcontractor regarding a project dispute, and preparation for sale of assets;	6.0
June 20	Processing receipts and disbursements, preparing cash flow forecast, and preparation for sale of assets;	6.0
June 21	Processing receipts and disbursements, responding to inquiries, preparing cash flow forecast, and preparation for sale of assets.	6.0
TOTAL – V. Chan		112.2 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 22	Review materials in preparation for receivership;	1.8
May 23	Meeting with T. Martin, T. Reid and O. Konowalchuk; email correspondence with multiple locations in regards to utilities, employees, etc. initial preparation of utility listing;	1.5
May 24	Review documents, utility addresses and mail; prepare working paper for cash flow forecast;	6.9
May 27	Prepare notice to creditors; preparation of creditor listing for DCL, DIW and 6070; telephone conference with BC Registry Services; telephone conference and email correspondence with RBC re: banking matters;	7.9
May 28	Continued preparation of notice to creditors; continued preparation of creditor listing; meeting with T. Reid and O. Konowalchuk in regards to notices; telephone conference with creditor in regards to reclamation of property; meeting with D. Anketell to discuss mailing process;	9.3
May 29	Continued preparation of creditor listings for DCL, DIW, 6070, telephone conference with Services Canada in regards to WEPP filings; telephone conference with Alberta Labour in regards to employee benefits; preparation of forecast template;	10.1
May 30	Preparation of creditor packages; preparation of utilities working paper; discussion with T. Reid and O. Konowalchuk of progress; telephone conference and email correspondence with RBC in regards to cheques, signing authority and accounts; review of employee wages owing DIW;	9.3
June 3	Telephone conference and email creditors;	1.4
June 4	Preparation of timesheet and expense tracking; continued preparation of WEPPA letters;	1.2
June 5	Telephone conference and email correspondence creditors; review of WEPPA amounts and letters;	7.7
June 6	Telephone conference and email correspondence with creditors; review of payments for suppliers/utilities; conference call with V. Chan update on DIW; conference call with DIW Kamloops employees; V. Chan and O. Konowalchuk;	10.7
June 7	Continued preparation of utility listing;	3.8
June 10	Continued preparation of utilities listing; telephone conference and email correspondence with utility providers; preparation of letters for utilities;	6.5



Dowland Contracting Ltd. – 89627A

June 11	Telephone conference and email correspondence with creditors; discussion with D. Ankell in regards to utility providers for Edmonton; planning meeting with V. Chan and O. Konowalchuk;	8.6
June 12	4 hours of creditor calls, email and follow up; telephone conference with M.LaRiviere in regards to the Yukon/Inuvik utilities and suppliers; update utilities listing; preparation and email of utility service notifications;	9.2
June 13	Preparation of utility cancellation and/or continuation of utility services letters;	7.9
June 14	Continued preparation of utility cancellation and/or continuation of utility services; telephone conference correspondence with utility providers;	5.2
June 17	Telephone conference and email correspondence with creditors; discussion with V. Chan and O. Konowalchuk of status of cash flow, a/r listing, employee information, utilities;	8.5
June 18	Telephone conference and email correspondence with creditors; discussion with V. Chan and O. Konowalchuk of status of cash flow, a/r listing, employee information, utilities;	7.8
June 19	Telephone conference and email correspondence with creditors, employees;	6.5
June 20	Telephone conference and email correspondence with creditors; discussion with D. Anketell in regards to employee severance and DIW employment contracts; email and telephone conference correspondence with utility companies;	4.8
June 21	Telephone conference and email correspondence with creditors and employees, review reclamation forms and proof of claims.	3.5
TOTAL – J. Strueby		140.1hrs.



Dowland Contracting Ltd. – 89627A

<u>Chad Artem</u>	<u>Description</u>	<u>Hrs.</u>
May 21	Travel from Toronto to Ottawa; Discussions and correspondence with G. Karpel regarding receivership matters and planning and file matters; review of Dowland operations and expectations for the engagement;	2.0
May 22	Travel from Ottawa to Iqaluit, Nunavut; Meetings and discussions with G. Karpel with respect to planning and taking possession; Review of memorandum to file, and Court Order, discussed same with G. Karpel; Made arrangements for locksmith to change locks on premises; Attended at Dowland premises located at Building #1801 Kakavik Court, and proceeded to take possession of premises; Performed walkthrough of outside premises and took an inventory of outside equipment; prepared detailed inventory listing; Attended at the Iqaluit Hospital construction site to review current status;	11.0
May 23	Meeting with G. Karpel to discuss action plan and file matters; Performed a detailed scan of the exterior of the building and ensured the site was secure; Performed an initial walk though of the warehouse and office space; Performed a detailed inventory and equipment count of the inside of the warehouse and the office space; Prepared and updated detailed equipment listing schedule, discussions with G. Karpel regarding same; Attended at the local RCMP and sheriff's office to advise of receivership;	11.0
May 24	Meeting with G. Karpel to discuss action plan and file matters; Performed a detailed scan of the exterior of the building and ensured the site was secure; Met with G. Karpel to discuss NCC inventory taking requirements. Secured mobile equipment inside warehouse by removing and tagging all keys. Inspected select containers in the yard to assess quantity and type of inventory/equipment. Drafted memo on possession taking steps;	9.0
May 25	Meeting with G. Karpel to discuss action plan and file matters; Performed a detailed scan of the exterior of the building and ensured the site was secure; Met with representatives of NCC Dowland and performed a detailed inventory count of the outside of the warehouse (the yard), the Hospital and other items noted within the warehouse; Prepared detailed memo on activities and inventory listing; Prepared updated equipment listing schedule;	11.5
May 26	Attended warehouse site and performed a scan of the interior and exterior of the building and ensured the site was secure. Travel from Iqaluit to Toronto. Correspondence with G. Karpel regarding receivership matters; Prepared memo to file on activities;	5.0
May 29	Reviewed inventory count files received from NCC Dowland for consistency and accuracy.	2.0
TOTAL – C. Artem		51.5 hrs.



Dowland Contracting Ltd. – 89627A

<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
June 13	Compiling potential buyer's list;	1.0
June 14	Compiling potential buyer's list;	1.5
June 18	Compiling potential buyer's list; preparing for Sale of assets advertising;	2.0
June 19	Compiling potential buyer's list;	2.0
June 20	Compiling potential buyer's list;	2.0
June 21	Compiling potential buyer's list; preparing for Sale of assets advertising; prepare sale of assets package;	4.0
TOTAL – M. Cheung		12.5 hrs.





August 27, 2013

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period June 22 – July 31, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	43.80	575	\$25,185.00
T. Reid, Managing Director	24.20	575	13,915.00
C. Beveridge, Sr. Director	163.50	475	77,662.50
O. Konowalchuk, Director	185.50	425	78,837.50
S. Moore, Director	5.80	425	2,465.00
G. Karpel, Director	62.30	425	26,477.50
V. Chan, Sr. Associate	63.00	350	22,050.00
J. Strueby, Associate	132.40	275	36,410.00
M. Lee, Analyst	27.00	200	5,400.00
M. Cheung, Administration	27.25	100	2,725.00
	<u>734.75</u>		<u>291,127.50</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #2**
GST: 83486 3367 RT0001

Dowland Contracting Ltd. – 89627A

Disbursements:

Travel, accommodation and out of town meals:

Kamloops, BC	\$367.71
Cambridge Bay, NU	235.00
Terrace, BC	853.25
Iqaluit, NU	9,028.53
Toronto, ON	2,438.48
Anchorage, Alaska	1,888.00
Other	1,157.98
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	15,968.95

Advertising	14,697.12
Postage, courier, searches & supplies	2,037.10
Telephone costs	360.14
Website maintenance	112.50
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	17,206.86

33,175.81

Add: GST (5%)

 16,215.17

TOTAL INVOICE **\$340,518.48**



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jul 4	Prepare for meeting with Miller Thomson and O. Konowalchuk re: Intact bonded project sites; receipt and review opinion letter re: registered security interests; receipt and review of analysis of projects and bonding company exposure (estimate); Meeting with G. Plottel and R. Reeson of Miller Thomson; telephone conversation with Jeff Oliver of Gowlings LLP;	5.0
Jul 5	Prepare for and attend meeting at Intact with Rose LLP, Whitelaw Twining and Miller Thomson to discuss project status, equipment, access to project information, contract funds and related matters;	3.5
Jul 8	Review Miller Thomson opinion letter regarding registered security interests and related emails; review Baffin Island related emails and Gov't Nunavut emails;	2.0
Jul 9	Attend to various emails regarding Iqaluit properties and contents of various containers and materials that relate to hospital project; Attend to NCC Dowland matters and KIA Settlement;	1.0
Jul 10	Internal discussion and meeting regarding KIA Settlement matter and related issues; attend to administrative and billing matters; review memo from Miler Thomson on registered security related issues;	2.0
Jul 11	Attend to various emails regarding mechanics lien against KIA Project and Statement of Claim; email re Veresen Swift project and respond to various creditor queries; Telephone conversation regarding interest in Inuvik assets;	1.5
Jul 12	Attend to email from Jamie O'Connor of Intact regarding Alaska assets; internal meeting regarding Iqaluit assets and building and interested parties;	0.5
Jul 15	Internal planning meeting regarding asset sales process; conference call with Miler Thomson and A&M team regarding sales process and related issues;	2.5
Jul 16	Attend to various emails and internal discussion and meetings regarding sales process;	1.0
Jul 17	Prepare for and attend to conference call with Royal Bank regarding status of receivership, outstanding issue and the Sales Process;	1.0
Jul 18	Attend to various matters including assignment of contracts relating to Veresen Swift, email to RBC counsel and Miller Thomson regarding promissory note from Diocese of the North; internal meeting and discussion regarding the sales process generally;	1.0



Dowland Contracting Ltd. – 89627A

Jul 19	Attend to call with Miller Thomson to discuss Veresen assignment and settlement on materials, status of promissory note and potential solicitors lien, lien issues with Intact related projects and other file matters; attend to various emails regarding Intact requests; internal discussion regarding purchaser of the Iqaluit building; emails regarding Alaska assets; review letter from Miller Thomson to Veresen;	2.5
Jul 20	Receipt and review letters from Miller Thomson to various parties and related notes;	1.0
Jul 22	Receipt and review of Miller Thomson security opinion letters and attached memorandum; review draft of Receiver's Second Report to Court; internal conference call regarding Receiver's Second Report and related matters; internal discussion regarding offers received to date on various asset parcels;	2.0
Jul 23	Internal discussion regarding various assets and Swift response to Miller Thomson on settlement of materials and assignment of contract; Amend and edit Receiver's Second Report;	2.7
Jul 24	Internal discussion regarding Receiver's Second Report and outstanding matters including various accounts receivable collection matters;	0.6
Jul 25	Review quotes from the various auctioneers and internal discussion regarding same; internal discussion regarding the rejection of certain offers and return of cash deposits; internal discussion regarding KIA Settlement matters; telephone conversation with Lawson Lundell regarding corporate standing of various Dowland entities; review matters relating to KIA Settlement Agreement;	3.0
Jul 26	Email to team regarding KIA Settlement matters; receipt and review revised Settlement Agreement and notes thereon;	1.5
Jul 27	Receipt and review of various offers to purchase and summary of bids;	1.0
Jul 29	Internal meeting and discussion regarding offers received; attend to various matters in respect of KIA Settlement Agreement;	2.5
Jul 30	Internal discussion regarding offers to purchase; review letters to various auctioneers and related sales process matters; internal discussions regarding the Receiver's Second and Third Reports;	2.0
Jul 31	Internal discussion regarding Receiver's reporting and planned hearing on August 16, 2013 to approve various offers; internal discussion regarding KIA Settlement Agreement and review Receiver's Second Report.	4.0

TOTAL – T. Martin

43.8 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Tim Reid</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 24	Review and discuss asset sale package with C. Beveridge & O. Konowalchuk and amendment to Order and various other matters including commencement of Receiver's Second report;	2.5
Jul 9	Call from realtor; Receipt and read various update emails;	0.8
Jul 15	Prepare for and two conference calls with O. Konowalchuk, C. Beveridge and T. Martin and then with counsel to update on status and go forward matters;	3.0
Jul 17	Sign cheques & Swift assignment issues; Calls from interested purchasers;	0.8
Jul 18	Swift assignments, review and sign cheques; receipt and respond to various emails;	1.0
Jul 22	Review of Receiver's Second report; update discussion with T. Martin and O. Konowalchuk re: same;	4.5
Jul 23	CIBC account recovery matters; review of first report, Swift settlement matters; review supplier invoices; sign cheques;	4.0
Jul 24	Swift equip, materials and assignment matters; calls from potential purchasers, various emails;	1.5
Jul 25	Emails re: Cambridge Bay matter; various other emails re: sale of assets; discussion with counsel re: Swift settlement;	1.3
Jul 29	Review information and telephone discussion re: asset sale offers received; discuss Swift settlement and other matters with C. Beveridge, O. Konowalchuk and Rick Reeson and discussions regarding how to proceed with offers and settlement;	2.5
Jul 30	Review various emails; discuss letter responses on offers with C. Beveridge;	0.8
Jul 31	Conference call at Miller Thomson with R. Reeson, O. Konowalchuk and T. Martin on KIA, asset sales and other matters.	1.5
TOTAL – T. Reid		24.2 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Jun 24	Calls from interested parties; call to J. Strueby in Edmonton; Call with O. Konowalchuk and T. Reid on the information package; Review of package; Finalized lists with R. Wilk; Call from R. Butler regarding Cambridge Bay assets; Meeting with V. Chan re: Kamloops;	4.5
Jun 25	Drafted asset information package; Emails to R. Wilk, O. Konowalchuk and D. Karst re: assets; Call to M. Elliott and J. O'Connor at Intact; Emailed final packages; Discussion with M. Cheung on package and incorporated O. Konowalchuk's comments;	7.0
Jun 26	Finalized package and summary; Reviewed and finalized buyer list; Discussion with M. Lee on data site requirements; Discussions with M. Cheung on emails/faxes sent to interested parties;	6.5
Jun 27	Call with V. Chan and M. Lee; Call with O. Konowalchuk and Century Services; Meeting with M. Lee on data site; Review of information uploaded to data site; Uploaded documents;	6.0
Jun 28	Call to G. Frelick for names of potential buyers; Call to Veresen re: inventory dispute at Dasque; Reviewed data site and responded to queries from bidders; Dealt with Watson Lake and Dawson City assets; Call to R. Butler and Budget Towing in Whitehorse; Emails from various interested parties; Drafted US bill of sale;	4.5
Jun 29	Call from B. Cheung at Maynards; Calls regarding visits to various locations with O. Konowalchuk and R. Wilk;	1.0
Jul 2	Reviewed updated data site and uploaded other documents; Calls from Hilco and Arctic Tire and other buyers seeking individual assets; Emails from O. Konowalchuk and R. Wilk re: site visits; Call from R. Butler re: Yukon assets;	7.5
Jul 3	Obtained information on properties; Calls from various interested parties – TSL, Ritchie Bros and Hilco; Emails from various parties; Finalize pictures on data site; Discussion with P. Boparai on Kamloops; Appointments set for Hilco and Ritchie Bros; Call with R. Butler on Watson Lake assets and issues; Call to Gwich'In Tribal Council re: MG Lodging Inuvik and M. Elliott re: the same;	8.0
Jul 4	Prepared and distributed updated to bidders; Call to C. Artem on Iqaluit; Calls to Veresen re: Dasque assets; Arranged Terrace and Edmonton visits; Prepared bill of sale for TSL; Discussion on sale of Alaska assets; Discussion with R. Reeson and O. Konowalchuk re: Iqaluit materials; Calls to Donna Bracey at Veresen;	5.5
Jul 5	Emails to Veresen and discussion with R. Reeson on Dasque assets; Discussion with P. Boparai on Kamloops; Responded to various queries from bidders; Issued second updated notice to bidders; Discussion with D. Karst re: Inuvik. Recovery of missing assets; Visits to Iqaluit, Terrace and Kamloops for various bidders; Finalized TSL bill of sale; Various emails/calls from interested parties;	7.25



Dowland Contracting Ltd. – 89627A

Jul 6	Discussion with TSL and R. Butler on Yukon assets; Call from O. Konowalchuk regarding missing materials;	1.0
Jul 7	Call from O. Konowalchuk re: data site query received from bidder;	0.5
Jul 8	Arranged various site visits; Calls from R. Butler; Calls to M. Elliott re: Alaska and Veresen; Calls from various interested parties; Call to J. Wong at Gwich'in re: MG Lodging; Organized visits to Wainwright, Drumheller, Terrace, Roncanville, Regina and Edmonton;	8.0
Jul 9	Calls and emails on sales process; Discussion with G. Karpel on Iqaluit; Call with Ritchie Bros; Review of data site information; Emails re: Yukon assets;	2.5
Jul 10	Calls from R. Butler re: Yukon assets; Emails to O. Konowalchuk and R. Reeson re: site visits to government controlled sites; Discussion with Ritchie Bros. and Iron Planet regarding site visits; Discussion with V. Chan on Tuktoyaktuk assets; Calls from Northwind on various asset packages;	2.5
Jul 11	Site visits to Regina and Kamloops and other locations; Discussion on Anchorage assets and arranged site visit to inspect assets; Call from G. Pemberton and Northwind on the drill rigs; Call from B. Williams on the cement plant; Discussion with R. Butler re: Yukon. Responded to emails from D. Karst;	6.75
Jul 12	Site visits arranged for Iron Planet, Q Corp and Cambridge Bay assets; Discussed Iqaluit due diligence trip for G. Karpel; Review fencing at various sites; Calls/emails from bidders;	5.75
Jul 15	Conference calls with T. Martin, O. Konowalchuk and T. Reid; Calls from bidders including Hilco and Ritchie Bros; Call with M. Maskulak regarding Rocanville tools; Discussion with R. Butler. Various correspondences with bidders;	5.5
Jul 16	Emails from D. Karst; Invoice from E. Waring and R. Butler; Discussion on sale of assets in Tuktoyaktuk; Sent bid reminder emails to all interested parties; Queries received from various bidders; Review of data site activity;	4.0
Jul 17	Replied to queries from bidders; Calls to Acklands Granger re: Inuvik building; Calls to Western One, Northwind, etc.; Dealing with queries from various bidders; Calls/emails re: site visits; Responding to questions on assets; Email reminder to bidders.	7.0
Jul 18	Reviewed R. Reeson's letter to Veresen; Review of information; Calls and emails from various bidders; Review of offer received from bidders. Drafted bid register and summary; Calls to city of Iqaluit on land leases; Arranged trip to Alaska; Reviewed data site invites and access by bidders;	5.0



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Jul 19	Calls/emails from various bidders; Review of bids received in advance of deadline; Emails to O. Konowalchuk and R. Reeson on bid process; Discussion with tenant on Alder St. Inuvik; Discussion with Intact re: Alaskan assets;	3.75
Jul 22	Drafted summary of offers received for discussion with various parties; Calls from various bidders;	7.0
Jul 23	Travel to Anchorage and inspect DCL's assets; Toured facility with P. Knox and established ownership of various pieces of equipment. Summarized bids received;	10.0
Jul 24	Call with O. Konowalchuk and T. Martin on the bids received; Travel back from Alaska; Discussion with auctioneers re: bids for Alaskan assets; Meeting with F. Olsen, US legal counsel, re: sale of Alaskan assets to Canadian or US buyers;	8.0
Jul 25	Review of bids received from auctioneers and other bidders; Calls from/to various bidders to clarify points; Accessed data site;	2.5
Jul 26	Calls from bidders on their submissions; Calls from auctioneers; Updated summary and bid register for late bids; Prepared memo to file on the process;	3.5
Jul 29	Further analysis of bids received; Review of Ritchie Bros. offer; Various email correspondence; Discussion with T. Martin on bids; Call with O. Konowalchuk, T. Reid and T. Martin on bids as well as preparation for the call; Review of Dasque information received from Veresen and call with R. Reeson; Call from various bidders; Obtained further information on plot numbers for Inuvik and Iqaluit;	8.0
Jul 30	Calls from Ritchie Bros and other bidders; Drafted letter advising bidders of unsuccessful bids; Call from G. Pemberton; Reviewed appraisals of various properties to ascertain current valuation and call to appraiser; Review of Minex claim and discussions with G. Fielding and D. Rennie; Discussion with R. Reeson on Minex claim; Call from R. Reeson on proposed letters; Call with T. Reid on the letters and issued letters to some bidders;	7.0
Jul 31	Further discussion with Minex on their claim; Letters further letters to bidders; Returned deposits to some bidders; Discussions with Ritchie Bros. and Maynards to clarify their bids; Emails to B. Petersen re: Cambridge Bay and D. Karst re: Inuvik; Removal of ATCO trailers from the Ritchie and Maynards bids; Correspondence re: Alaskan assets; Meeting with T. Martin to discuss responses to various bidders.	7.5
TOTAL – C. Beveridge		163.5 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 22	Sales process and equipment reconciliation; Cambridge asset matters; update email on projects in NWT and status; review of Dowland teaser package;	2.6
Jun 24	Review of NWT Power corp contracts – telephone call with M. Elliot and team regarding whether to complete, communication with NWT power corp legal counsel; sale process asset documentation review, update and discussion with C. Beveridge and R. Wilk; communication re: Rocanville and assets with new GC; Qikitani hospital matters and material review and letter to GNU; analysis on Lloydminster assets and potential sale; operational matters at Edmonton location (mail, contractors, creditors); draft Receiver's First Report and review of application materials, communication with counsel; email re: Intact proposed upcoming meeting in Vancouver; Alaska equipment sale discussion and PSA; reclamation of property from other vendors and retrieval of assets;	8.6
Jun 25	Drafting and finalizing of Receiver's First Report; multiple discussion with counsel on report and various matters; Quikitani hospital materials matter; asset reconciliation in Alaska; receipt of email from adjuster re: Quikitani and draft response; email to RBC re: potential trust funds matters; response to creditors; update and review of AR and Project analysis and discussion with Dowland contractors to complete; teaser and sales equipment process review and final comments with C. Beveridge and R. Reeson; draft and finalize response letter to NWT power corp re: projects; Alaska and Lloydminster asset sales; CIBC bank account matters and response to legal department; summary update on Kamloops operations and response to team members;	7.3
Jun 26	Response to adjuster with Quikitani hospital, conference call with adjuster and advisor to go over process to resolve materials matter; telephone call with liquidator; attendance in court for Receiver's application and update receiver's report; NCC email discussion re: KIA; meeting with R. Reeson (receiver's counsel) and discuss outstanding matters and next steps; AR and project analysis review; creditor response and claims; meeting legal counsel of Dowland over project matters; meeting with M. Elliot regarding AR; legal letter review of sub-contractors; correspondence with Intact adjusters re: project and insurance coverage; update contact list for sales process;	7.7



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Jun 27	Arviat & LM Bond matters on project site; Lloydminster and Alaska sale discussion, correspondence and review; operation and file matters; meeting with internal A&M staff on update on proceedings and outstanding tasks; meeting with Dowland contract employees on tasks to complete and update on proceedings; meeting with M. Elliot to go over project receivable analysis and legal analysis and documentation; update Dowland website; Dasque inventory sale request; review of cash flow R&D and forecast; DIW related matters; Intact meeting matters and preparation; email and review of governmental project sites in Saskatchewan and impact on sales process;	9.8
Jun 28	AR analysis and discussion with M. Elliot; Dasque inventory matters and emails from Veresen project owner; Rocanville equipment and rental analysis; communication with counsel to RBC re: lifting of lien of sale of certain assets; catalyst server matters and invoices; MG Lodging Inuvik ownership matters;	3.7
Jun 29	CRA business numbers and set up of accounts; discussion and emails with counsel to set up meeting; email to alternate receiver counsel re: Yukon projects; Thunderbay sale of assets and status matters; St. Jude Church receivable review; follow up with creditor calls and emails;	3.9
Jun 30	Sales process and discussion with C. Beveridge; update memo on proceedings for T. Martin;	2.2
Jul 1	KIA negotiations on project receivables; banking account matters; sale of redundant assets and review of bill of sale templates; communication with insurance company on policies for projects; update memo on proceedings; email and telephone call with creditors and suppliers; KIA matters and update call with counsel;	3.4
Jul 2	Insurance on KIA project with insurance company; contractor payables; bill of sale of redundant assets and review of offers and requests; AR collection letters; review letter from counsel of YHC for Dawson and Watson; security review information for counsel on opinion; addressing other assets found and located; AR discussion and review on Nattisque receivable; communication with landlord on Edmonton office; Cambridge Bay asset and project matters; Rocanville sale of assets discussions; Project analysis update and preparation for meeting with Intact;	6.2
Jul 3	Dowland security documentation review; multiple calls with M. Elliot and contractors; settlement of Rocanville Proceeds; operational matters; Dawson and Yukon Hospital letter and matters; construction equipment in Alaska; CRA garnishment request;	3.8



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Jul 4	Review of project summary from Intact; dismantling cost matters at Rocanville; travel to Vancouver and preparation of Intact meeting with R. Reeson and T. Martin for next day; communication with advisor to KIA project on deliverables; sales process matters and discussion with C. Beveridge and other team members; communication with Intact re: Iqaluit materials and final reconciliation of same; London office equipment and arranging for materials to be sent to Edmonton; review of balance sheets from Company; Lloydminster bill of sale final;	7.1
Jul 5	Preparation of meeting materials for meeting; meeting with Intact in Vancouver; claims analysis for Dowland on projects; communication with M. Elliot; Rocanville matters; communication with GNU on materials in Iqaluit; draft bill of sale for certain assets in Rocanville; drafting of proposal to GNU and Intact on Iqaluit materials matters; communication with counsel to YHC; Swift Parcel R assets in sales process; discussion with R. Reeson and C. Beveridge on Dasque material matters re: Swift; file indexing and discussion with Staff; AR record and project retention; Rocanville assets; Thunderbay truck and matters;	7.6
Jul 8	Review of security opinion; settlement arrangements with GNU on Iqaluit; communication with counsel on other AR projects; arrange for staffing in Iqaluit; Drumheller asset and equipment arrangement with Intact re: staffing presence; sales process matters; matters re: to YHC and hospitals and communication with YHC's counsel; sales process and arranging for staff presence in locations; Swift and Dasque inventory matters; review of packing slips and other support for Iqaluit materials and C-Can matters;	8.7
Jul 9	Rent charges and invoice review; review of R&D; follow up on Rocanville bill of sale;	2.8
Jul 10	Meeting with Bill McCurdy (Creva Group), M. Elliot to go over in detail the KIA reconciliation summary provided by NCC Dowland for purposes of final settlement discussions;	3.5
Jul 11	Security review from counsel; bond review of various contracts; Thunderbay location asset matters; communication with counsel on various filing and operational matters; email with bonding company on RCMP cadet building; Cambridge bay assets and KIA settlement; Dasque Cluster matters and communication with Swift counsel; Baffin Regional Hospital materials; IT matters at Dowland;	3.8
Jul 12	Dasque Inventory matters and discussions with counsel; rental rate review on Rocanville; C-can and equipment matters at Baffin Regional Hospital; cash flow forecast and R&D; AR schedule collections update; KIA settlement matters, review, analysis and discussion; Alaska operation matters and impact on Receivership; sales process and asset review; Nasttigue matters and collection of AR; bank account matters and transfer of cash;	4.4



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Jul 14	Iqaluit matters and ownership of C-Cans; communication with A&M staff; AR update on schedules; Rocanville United Rentals; payroll and CRA matters on Rocanville project; proof of claims filed by companies in proceeding; cell phone review and confirmation of services (cancellations); review of forecast and R&D schedules; Rocanville dismantle of equipment and tools review of options; review of creditor emails and calls; trust fund matters on Rocanville; Arviat collection and communication with legal counsel; email with Kitomeot owner on access to lands for sales process;	3.5
Jul 15	Update meeting on administrative and legal matters in proceedings with counsel and staff (2x); conference call with contractors; review of materials relating to KIA; sales process matters and administration of individuals onsite; multiple calls with CFO re: information back up for analysis of project claims; correspondence with NCC; WEPPA related matters; review of R&D of DCL and DIW and banking; Swift contract and related matters; communication with Diocese of Arctic re: o/s balances and notes;	7.6
Jul 16	KIA discussion matters with NCC and reconciliation of accounts; Arviat matters and conference call with counsel re: remedies available for Receiver on collection; review of mail and correspondence; Intact request on deliverables; draft 2nd report of the Receiver; Swift matters and dealing with counsel; Diocese of Arctic; file and documentation retention; telephone call and email with contractors and A&M staff on file;	4.8
Jul 17	Cambridge bay office; trust account of Receiver and review of deposits on sales process; communication with potential bidders on sales process; asset sale and multiple discussions with C. Beveridge on information on data side, copy of lease for Ackland Granger; Intact request on assignment of agreements; addressing collection of AR on certain customers and reviewing lien release agreements; review of appraisal at Iqaluit property; draft review settlement offer with Swift on Inventory, etc.; Rocanville trailer complex matters; KIA reconciliation and phone call NCC/Kitomeot advisors; t/c with Kitomeot on access to lands and sales process on equipment in Cambridge, etc.; balance sheet assessment; project and holdback review and assessment;	6.9
Jul 18	Schedule of values review from Dowland on KIA project; Iqaluit c-can and zerox copier matters; Swift inventory review and proposed settlement; review of first offer on properties; Intact letter and assignment agreements; review of final letter to Swift from counsel; arrange of payment of invoices with staff members; 2nd report;	3.8
Jul 19	Rocanville trailer, trust claim matters and discussion with Canobie Contractor; Intact matters on assignment; Versen response of termination and other documents re: Swift; t/c and email with C. Beveridge on sales process; review of R&D schedule of Dowland and reconciliation to bank statement; bid registry review of offers received;	2.9



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Jul 21	Dowland 2nd report; cash flow receipts and disbursements; review of NCC response to Dowland outstanding matters on KIA project;	4.8
Jul 22	2nd report of the receiver; conference call with NCC on reconciliation of outstanding receivables and costs for settlement purposes; sales process bid deadline, collection of bids, review bids, telephone call with C. Beveridge on offers received and review of analysis; telephone call with bidders on process; communication with bank to confirm wire transfers for deposits; telephone call with T. Martin and T. Reid on report and other receivership matters; Swift LP and Rocanville project matters; cash flow R&D analysis and banking review; telephone call with bidders on sales process; email with NCC Dowland and others for offers; telephone call with dealership in Thunderbay on sale of truck; consolidated balance sheet and statement of affairs; review of banking letters and cases for the release of funds from counsel;	11.8
Jul 23	WEPPA matters and director liabilities matters; sale of assets and review of offers submitted; telephone call with bidders and creditors; landlord payment matters; email and telephone call with CRA re: payroll audit; filing, computer and consolidation of files from all locations; review of KIA materials from NCC and reconciliation for final settlement; review of opinion letter from counsel on Impact security; 2nd report of the receiver, analysis of cash flows, materials for report; location of Whitehorse server and documentation;	7.7
Jul 24	Swift response to inventory and letters; Security review of Intact; email and collection of AR from creditors and NCC; review of outstanding items on KIA settlement reconciliation and review of materials from CFO in support of claims; review of KIA payroll; email and phone call PWGSC on collection of AR and other matters; statement of claim on KIA; sales process analysis and review of offers to master list; banking matters; insurance and dealing with server provider of Dowland; update and review AR tracking system;	7.4
Jul 25	Bank account in Whitehorse matters; settlement amount discussion with KIA with B. McCrudy and achieve final settlement value between parties; email and telephone call with counsel regarding settlement agreement document and review of agreement; settlement discussions with Swift on a couple of matters (assignment, inventory, etc.); creditor calls and calls from bidders on sales process for equipment, land, etc.;	5.8
Jul 26	KIA settlement discussions with CFO and further review and comments on settlement agreement; marketing material and computer back up materials on Dowland equipment; Swift negotiations; reclamation of property matters in Inuvik; sales process; team calls with A&M staff and contractors; AR receivable review; update accounts payable listings for KIA project and settlement;	4.6

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Jul 29	Sales process and bid discussion on offers received from various properties; thunder bay asset sales matters; Swift settlement and inventory matters; KIA settlement agreement draft review; sales process on equipment and real estate; claim/lien matters; conference call with legal counsel on various matters; receiver's second report;	5.5
Jul 30	Settlement of AR matters with NCC on other AR; telephone call and emails with counsel to Minex (contractor) on Swift and Mt. Milligan matters and discussion with counsel on same; update status listing of outstanding matters with contractors; creditor listing for KIA settlement; sales process matters (deposits, etc.) and review of bids and re-offers; contractor payments; review of updated R&D schedule; bidder letters; review of asset/equipment listing from successful purchasers and reconciliation of listings; respond to emails to counsel on Diocese note receivable;	4.7
Jul 31	KIA settlement discussion with Kitimeot advisors and review of settlement documents; collection of AR from customers; telephone call and email with Nuna Logistics counsel on unsecured claim and matters on Swift contract; computer and server matters with R. Wilk (contractor); Diocese collection of notes matters; updated and review of invoices for interest on Diocese payable to DCL; KIA update call with legal counsel; deposits and letters on sales process; updated review of KIA creditor listing; ATCO trailer reclamation forms for assets.	6.6
TOTAL – O. Konowalchuk		185.5 hrs.



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<u><i>Stephen Moore</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 24	Send termination notice to landlord and related correspondence re assets remaining on premises;	0.8
Jun 27	Call with Pat Spina Badanai Motors; redirect mail; email exchange with IB re Union Gas; follow up call to Ally;	1.0
Jul 2	Draft Bill of Sale for Dodge Truck and related call and email exchange with Badanai Motors re same; banking/forwarding cheque from DW re: office equipment;	1.3
Jul 5	Call with Ally and prepare form 76 and 31 re secured claim;	0.8
Jul 9	Call with Badanai Motors re: sale of Dodge Truck - signing of Bill of Sale;	0.3
Jul 11	Update call with O. Konowalchuk and internal discussions re: release letter;	0.3
Jul 12	Call with Badanai Motors re: sale of Dodge Truck - cert cheque and release of lien; call with Ally re POC and review docs submitted;	0.5
Jul 15	Call with Ally re: vehicle reclamation;	0.3
Jul 18	Coordinate courier for keys to Ally and Landlord; follow-up with Badanai Motors.	0.5
TOTAL – S. Moore		5.8 hrs.



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<u><i>G. Karpel</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 24	Correspondence with M. Elliott and O. Konowalchuk with respect to review of hospital material issue; Review of email from J. O'Connor and internal discussions regarding same;	1.0
Jun 26	Review of information provided by M. Elliott on ownership of hospital inventory; Participated in call with O. Konowalchuk and M. Elliott to prepare for call with surety on hospital inventory matter; Participated in conference call with J. O'Connor, M. Elliott and O. Konowalchuk on hospital inventory and next steps; Discussion with O. Konowalchuk on other file matters;	3.0
Jun 28	Discussion with R. Wilk with respect to document retention plan and next steps; Other file matters;	0.5
Jul 4	Correspondence with K. Norman of Twilite Security re site visits, and reviewed security reports; Correspondence with C. Beveridge with respect to asset sales process and site tours;	0.8
Jul 5	Correspondence with C. Beveridge regarding asset sale process and site tours; Correspondence with O. Konowalchuk re site visit; Review of letter to Government of Nunavut, discussions with O. Konowalchuk and R. Reeson regarding same; Correspondence with R. Wilk regarding site visit;	1.0
Jul 7	Travel from Toronto to Ottawa; Planning for site visit and correspondence with C. Beveridge;	1.0
Jul 8	Travel from Ottawa to Iqaluit; Correspondence with Twilite Security re site matters; Walkthrough of Dowland warehouse site; Correspondence with O. Konowalchuk, M. Elliott and others regarding hospital inventory; Correspondence with potential asset purchasers to schedule onsite visits; Correspondence with Canadian North to arrange shipping of Dowland records to Edmonton; Organizing Dowland records; Attended at Dowland owned residence to inspect property;	9.5
July 9	Meet with representatives from NCC Dowland to discuss and plan inventory removal; Supervised release of GNU inventory, correspondence with M. Elliott and O. Konowalchuk regarding same; Correspondence with C. Beveridge with respect to asset sales, site visits and sale process; Met with potential asset bidders and toured the warehouse and residence with them;	12.5
Jul 10	Supervised release of GNU inventory, correspondence with M. Elliott and O. Konowalchuk regarding same; Discussion with representatives of NCC regarding inventory items; Meeting with potential purchasers of the staff house and provided tours; Coordinated shipment of documents from Iqaluit to Dowland in Edmonton; Correspondence with C. Beveridge re sale process and site visits; Other file matters; Travel from Iqaluit to Toronto;	8.0



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Jul 11	Discussions with O. Konowalchuk regarding update and file matters; Other file matters;	0.5
Jul 12	Correspondence with C. Synard regarding removal of C-Cans; Correspondence with M. Elliott and O. Konowalchuk regarding same; Correspondence with C. Beveridge regarding sale process;	0.5
Jul 14	Travel from Toronto to Ottawa; Planning for site visit and correspondence with C. Beveridge;	1.0
Jul 15	Travel from Ottawa to Iqaluit; Walkthrough of Dowland warehouse site; Correspondence with potential asset purchasers to schedule onsite visits; Met with potential purchasers and provided tour of assets; Attended at Dowland owned residence to inspect property; Other file matters;	9.0
Jul 16	Correspondence with potential asset purchasers to schedule onsite visits; Met with potential purchasers and provided tour of assets; Provided tour of residence to potential purchaser; Correspondence with D. Anketell and Canadian North with respect to delivery of books and records to Edmonton office; Other file matters;	6.0
Jul 17	Correspondence with D. Anketell and Canadian North with respect to delivery of books and records to Edmonton office; Correspondence with C. Beveridge re sale process and site visits; Review of asserts and inventory; Correspondence with Twilite Security regarding site security; Other file matters; Travel from Iqaluit to Toronto;	7.0
Jul 18	Correspondence with O. Konowalchuk regarding C-Can inventory; Correspondence with C. Beveridge regarding asset sale;	0.5
Jul 23	Correspondence with Nunavut Power regarding outstanding accounts and payments, discussions with J. Strueby regarding same; Review of security site logs.	0.5
TOTAL G. Karpel		62.3 hrs.



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<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
June 24	Processing receipts and disbursements; request for updated bank statements; follow-up on inventory and equipment; correspondence with third party service providers; and preparation for sale of assets and responding to inquiries;	2.5
June 25	Preparation for sale of assets process; processing receipts and disbursements; and update regarding the Kamloops location;	2.0
June 26	Processing receipts and disbursements; correspondence with WCB and creditors; and preparation for sale of assets and responding to inquiries;	8.0
June 27	Processing receipts and disbursements; updating cash flow forecast; internal update meeting; coordinating site visit schedules, follow-up on employee matters such as payroll remittances, T4s, and cancellation of WCB and MSP; coordinating storage and security set-up, correspondence with WCB and creditors; and preparation for sale of assets and responding to inquiries;	9.0
June 28	Responding to sales process inquiries; follow-up on bank signing authorities and IT accounts; correspondence with Northwest Territories government and Labour Standards; and processing of disbursements;	6.0
Jul 9	Preparation for the sales process and scheduling site visits; correspondence with creditors; discussion regarding projects; processing receipts and disbursements; set-up of alarm monitoring services;	6.0
Jul 10	Preparation for the sales process and scheduling site visits; processing receipts and disbursements; correspondence with WCB regarding various employee matters;	6.0
Jul 11	Preparation for the sales process and scheduling site visits; processing receipts and disbursements;	4.5
Jul 12	Preparation for the sales process and scheduling site visits; correspondence with creditors;	4.5
Jul 15	Internal update meeting; follow-up with third party service providers; cancellation of WCB accounts; discussion regarding tax returns; preparation for the WEPP claims; and preparation for sale of assets and responding to inquiries;	3.5
Jul 16	Preparation for sale of assets and responding to inquiries; correspondence regarding WCB and payroll inquiries;	4.0
Jul 17	Preparation for sale of assets and responding to inquiries; Preparation for the WEPP claims;	3.5



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Jul 18	Follow-up with payroll inquiries and utility providers; correspondence regarding the sales process in Kamloops;	2.0
Jul 19	Preparation for the WEPP claims; correspondence regarding the sales process.	1.5
TOTAL – V. Chan		63.0 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 25	Email and telephone call correspondence with creditors;	6.5
Jun 26	Email and telephone call correspondence with creditors;	6.4
Jun 27	Email and telephone call correspondence with creditors; meeting with R. Wilk, O. Konowalchuk, V. Chan status update, sales process, review of sales documents;	8.2
Jun 28	Email and telephone call correspondence with creditors;	4.4
Jul 2	Email and telephone call correspondence with creditors; review of A/R documents and reconciliation;	8.1
Jul 3	Email and telephone call correspondence with creditors and employees; tracking and organizing proof of claims; preparation of payments for vendors and contractors;	7.9
Jul 4	Email and telephone call correspondence with creditors and employees; update of R&D and forecast;	4.8
Jul 8	Telephone call and email correspondence creditors and employees; preparation of payment for vendors and contractors; update of R&D working papers;	7.5
Jul 9	Documentation of files at Dowland offices; update forecast;	4.5
Jul 10	Filing and documenting mail and faxes; reconcile bank accounts to R&D working papers;	3.2
Jul 11	Telephone call and email correspondence with creditors and employees; deposit cheques; update R&D working paper;	2.5
Jul 15	Telephone call with creditors and employees; documentation of creditor calls; scan, email, fax of creditor claims; filing claims;	6.7
Jul 16	Telephone call and email correspondence with CRA, Service Canada, creditors; documentation of WEPP and proof of claims;	4.6
Jul 17	Preparation of payment to vendors and contractors; update R&D working paper;	2.5
Jul 18	Update WEPP summary for claims received; preparation of payment for vendors; deposit cheques;	5.5
Jul 19	Telephone call and email correspondence with RBC; review of bank accounts; bank reconciliation for DIW and DCL; telephone call creditors and employees;	4.5
Jul 22	Documentation and filing WEPP and proof of claims; telephone call and email correspondence with creditors and employees; update A/R working paper; documentation of mail received;	7.7



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Jul 23	Review WEPP working paper, update employee information; telephone call and email correspondence with creditors and employees; request bank information; email RBC; email and telephone call correspondence M. Cheung and D. Anketell in regards to WEPP;	7.8
Jul 24	Prepare payment to vendors; update receipts and disbursements; telephone call and email with creditors and employees; call with WEPP questions on filing;	4.3
Jul 25	Review WEPP working paper; telephone call creditors; review A/R listing and update notes;	6.0
Jul 26	Telephone call and email correspondence with creditors; retrieving mail; preparing payments; prepare shipping documents from FedEx; pack up documents;	5.5
Jul 29	Telephone call and email with creditors and employees; preparation of payment to vendors; telephone call with utility providers;	4.8
Jul 30	Documenting and filing mail; telephone call with utility companies and suppliers; telephone call and email correspondence with creditors and employees;	6.7
Jul 31	Telephone call and email correspondence with creditors and employees; telephone call with O. Konowalchuk in regards to A/R collection.	1.8
TOTAL – J. Strueby		132.4 hrs.



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<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jun 26	Set-up data site;	0.5
Jun 27	Upload documents to data site;	2.0
Jun 28	Update data site documents and correspondence with interested parties re data site materials;	3.0
Jul 2	Upload documents to data site, invite users and respond to inquiries;	2.5
Jul 3	Update data site, invite users and respond to inquiries;	3.0
Jul 4	Attend to phone and email inquiries re: bid submissions and inspection appointments;	1.25
Jul 5	Update data site, invite users and respond to inquiries;	1.0
Jul 9	Update data site, invite users and respond to inquiries;	1.0
Jul 10	Invite users and respond to enquiries;	0.75
Jul 11	Invite users and respond to enquiries;	0.5
Jul 12	Update data site, invite users and respond to inquiries;	0.50
Jul 15	Invite users and respond to enquiries;	0.5
Jul 16	Update information packages with appraisal values;	3.0
Jul 17	Invite users and respond to enquiries;	1.0
Jul 18	Respond to bid inquiries and update information packages with appraisal values;	2.0
Jul 19	Respond to bid inquiries and update information packages with appraisal values;	1.5
Jul 22	Respond to bid inquiries and attend to banking matters re same; update information packages with appraisal values.	3.0
TOTAL – M. Lee		27.0 hrs.



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<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Jun 25	Compile buyer's list; Prepare for sales package;	6.0
Jun 26	Compile buyer's list; email & fax teaser to buyer's list;	4.25
Jun 27	Compile buyer's list; email & fax teaser to buyer's list;	7.0
Jun 28	Update buyer's list; email & fax teaser to buyer's list;	2.5
Jul 2	Update buyer's list;	3.75
Jul 3	Update buyer's list;	0.75
Jul 4	Update buyer's list;	1.0
Jul 5	Update buyer's list;	1.0
Jul 31	Prepare mail out of rejection letters.	1.0
TOTAL – M. Cheung		27.25 hrs.





September 23, 2013

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period August 1 to August 31, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	65.30	575	\$37,547.50
T. Reid, Managing Director	5.00	575	2,875.00
C. Beveridge, Sr. Director	73.50	475	34,912.50
O. Konowalchuk, Director	60.10	425	25,542.50
S. Moore, Director	2.40	425	1,020.00
G. Karpel, Director	34.00	425	14,450.00
V. Chan, Sr. Associate	24.00	350	8,400.00
J. Strueby, Associate	75.20	275	20,680.00
Ray Wilk, RW Consult (*)	433.00	275	119,075.00
M. Lee, Analyst	15.00	200	3,000.00
M. Cheung, Administration	2.00	100	200.00
	789.50		267,702.50

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #3**
GST: 83486 3367 RT0001

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Disbursements:

Travel, accommodation and out of town meals:	
Iqaluit, NU	4,278.11
Toronto, ON	108.85
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	4,386.96

Postage, courier, searches & supplies	103.81
Telephone costs	52.28
Website maintenance	22.50
Other	983.45
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	1,162.04

Add: GST (5%)	<hr/>
	13,662.58

TOTAL INVOICE **\$286,914.08**

(*) Note: Ray Wilk's time includes entries (309.0 hours) for the period May 23 – July 31, 2013 which were previously omitted from A&M's statements of account.



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<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Aug 1	Edit and revise Receiver's Second Report; review KIA Settlement documentation and related email correspondence from Blakes, Miller Thomson and internal discussions regarding same;	4.1
Aug 2	Review of Bid Summary on equipment sales and internal discussion regarding same; review of KIA Settlement matters; internal meeting regarding Minex and Veresen matters; review Bill Sale re Alaska asset sale;	1.5
Aug 3	Review final offers and draft memorandum and analysis for distribution to the secured creditors;	4.5
Aug 4	Draft Receiver's Third Report and analysis of net realizations;	5.0
Aug 5	Draft of Receiver's Third Report and emails to Miller Thomson and Dentons regarding NCC and KIA Settlement matter;	5.0
Aug 6	Telephone conversation with R. Reeson of Miller Thomson regarding Notice of Application, KIA settlement matters, various lien matters, confidential Bid Summary and sealing order;	3.5
Aug 8	Telephone conversation with R. Reeson regarding KIA Settlement matters and changes to documentation; finalize reporting to Court;	2.0
Aug 9	Finalize Receiver's Third Report; update KIA Settlement; internal update regarding offers and completion of same;	2.0
Aug 12	Attend to matters with settlement with Minex on Swift materials, Drumheller assets, tools at Rocanville and various emails;	2.5
Aug 13	Review letters re: Minex and review file and email to R. Reeson; telephone conversation with O. Konowalchuk; Telephone conversation with R. Reeson regarding various matters including Minex and Drumheller assets;	2.3
Aug 15	Review of Ritchie Bros. documentation; telephone conversation with R. Reeson and excluded assets with Ritchie's, Minex matters and various other matters;	4.2
Aug 16	Emails to and from R. Reeson regarding Court application generally;	2.0
Aug 17	Emails from R. Reeson regarding Swift proposal and settlement and review of agreements; email to G. Karpel and O. Konowalchuk regarding Iqaluit equipment;	1.5
Aug 19	Telephone conversation with R. Reeson regarding update on various matters; review bills of sale on personal property; review Swift agreements of settlement; review of Canonbie offer to purchase assets of DIW;	3.0



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Aug 20	Telephone conference with R. Reeson regarding Canonbie offer, Ritchie Bros related issues; draft email to Canonbie; Telephone conference with O. Konowalchuk regarding various matters including timing of equipment sales, discussions with Diocese, Mt. Milligan accounts receivable, Bankruptcy matters and other issues; Email to R. Reeson regarding Mt. Milligan accounts receivable; Receipt and review of letter to Ritchie Bros; receipt and review of Flour letter in respect of Mt. Milligan receivable; Telephone conference with P. Pastronik from Canonbie; email to guy Pemberton regarding deposits and cash payments; email to M. Elliott regarding Mt. Milligan matter;	2.8
Aug 21	Attend to email from Guy Pemberton and Bill of Sale; receipt and review of affidavits for recognition in NWT and Nunavut and attend at Miller Thomson with Ms. Baron to swear affidavits; Telephone conversation with M. Elliott regarding Mt. Milligan matter; receipt and review of Ritchie Bros. documentation including holdback agreement and purchase and sale agreement;	2.5
Aug 22	Receipt and review of letter from Miller Thomson to Mine counsel; review Bill of Sale re: Iqaluit assets; review Brock White lien claim matter; review letter of Miller Thomson to BCMJV regarding Mt. Milligan holdback; Review Ritchie Bros agreement and holdback letter; review NCC Development Bill of Sale; Email with P. Pastronik at Canonbie; telephone conference with M. Elliott regarding insurance claims, Minex and Mt. Milligan matter and related documentation;	1.9
Aug 23	Emails to R. Reeson regarding Minex; receipt and review letters form Minex; review Ritchie Bros. related emails; review cash R&D; review Canonbie issues; email to Q-Corp; email to R. Reeson regarding Ritchie Bros matters; email to RBC regarding cash R&D and repayment of Receiver's Borrowings;	3.5
Aug 26	Telephone conversation with R. Reeson regarding Minex, lien matters, Ritchie Bros. matters Swift materials settlement; review Minex-Swift letter from McCarthy Tetrault; Ritchie Bros. discharge of security matters; Internal discussion regarding Ritchie Bros. detailed asset listings and allocation exercise for serial numbered goods; emails to Minex and Gilborn regarding Swift settlement; email from M. Elliot regarding Minex and Mt. Milligan; email regarding Iqaluit equipment matters;	1.7
Aug 27	Review emails from R. Reeson regarding Wildstone liens, Gilborn letter, Ritchie Bros. Bill of Sale, memo re: Cold Lake account receivable and other personal property registration matters; Review Miller Thomson security opinions on competing security interests and reply to Miler Thomson; draft email for secured lenders including cash R&D and statements of account;	2.6



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Aug 28	Attend to various emails from Miller Thomson and others; conference call with A. Cinnamon and R. Sangara of Ritchie Bros. and R. Reeson regarding discharge of liens and various matters; telephone conference with O. Konowalchuk regarding accounts receivable matters; telephone conference with O. Konowalchuk and R. Reeson regarding pending meeting/discussion with Diocese, Brock White lien matter, Swift-Minex and other lien matters on Swift holdback;	2.2
Aug 29	Review of R. Reeson emails regarding Swift deposit of settlement proceeds; review cash flow forecast with O. Konowalchuk; review Mt. Milligan account receivable matter and email to Miller Thomson; Review P. Carson email regarding Swift holdback matter; Email from G. Karpel on update of Iqaluit equipment handoff; internal meeting and discussion regarding real estate sales in Iqaluit and Inuvik;	3.5
Aug 30	Review emails from R. Reeson; review Moore letter re. Minex; Review Ritchie Bill of Sale, letter of undertaking and purchase and sale agreement; receipt and review of McCarthy Tetrault letter regarding Brock & White lien matter; execute Bill of Sale and PSA for Ritchie Bros. equipment sale; email to Blakes regarding wire instructions for Settlement proceeds; KIA lien discharge matters.	1.5
TOTAL – T. Martin		65.3 hrs.



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<u>Tim Reid</u>	<u>Description</u>	<u>Hrs.</u>
Aug 2	Receipt, review and respond to various emails;	0.7
Aug 6	Review and provide legal counsel comments on sale and settlement application materials;	1.5
Aug 7	Review third report;	1.5
Aug 15	Discussion with Ray and Gary regarding Fed position on Equipment in Saskatchewan;	0.3
Aug 28	Sign cheques, receipt and review of Certificate of Completion on Rocanville and email to Moran regarding same.	1.0
TOTAL – T. Reid		5.0 hrs.



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<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Aug 1	Calls and emails relating to Minex's claim on inventory at Dasque; Call with R. Reeson on various matters; Responded to queries from bidders; Returned cheques to unsuccessful bidders; Call with R. Wilk re: Edmonton and Wainwright assets and Email to G. Cayen at NCC;	5.0
Aug 2	Calls with R. Reeson on Minex and Receiver's report; Call with D. Rennie of Minex and D. Bracey of Veresen on Minex claim; Calls from various bidders; Review of revised bids received; Preparation of file note on bid process; Discussion with O. Konowalchuk and T. Martin on revised bids received; Call to D. Karst re: Inuvik; Call from G. Pemberton on his bid; Emails from various bidders and call from L. MacDonald, appraiser;	7.0
Aug 6	Call with RBC on bid's received; Drafted Receiver's report; Calls to successful/unsuccessful bidders; Call from Wildstone re: their bid for Whitehorse; Prepared detailed summary of bids for the report; Drafted bill of sale;	8.0
Aug 7	Calls and emails with Ritchie Bros and G. Pemberton; Rejection letters drafted and issued together with return of deposits; Reviewed receiver's report and vesting order; Fielded calls from numerous bidders;	8.0
Aug 8	Call and email with D. Bracey on Minex claim; Finalized asset sales to various parties; Issued further rejection letters; Discussions with Wildstone on Whitehorse assets; Processed amendments to the report; Calls with Ritchie Bros. and G. Pemberton re: their successful bids; Email and calls to R. Reeson re: Minex and report; Call wit T. Gusa re: real property relating to DIW;	6.5
Aug 9	Attending to various matters including Minex claim, return of deposits, clarifying bids, Receiver's report; Calls and emails with T. Gusa re: personal property for order; Emails to ERFN in Patuanak; Emails from S. Gardiner re: Iqaluit residence and copy of final bid; Emails with various parties re: Intact claim for Sea Cans; Bill of sale finalized for Wildstone; Email to City of Iqaluit re: outstanding lease and utility payments due; Discussions with G. Pemberton re: access to drill rig and concrete plant; Email from M. Elliott re: MG Lodging; Arrange Ritchie Bros. inspection of Alaska assets and discussion on legal documents required to finalize sale; Email from D. Rennie on Receiver's estimate of their claim;	7.0
Aug 12	Discussion on electrical damage in Inuvik; Responding to various emails and telephone calls;	1.5
Aug 13	Responding to various emails and telephone messages;	0.5
Aug 14	Release to Whitehorse equipment to Wildstone by R. Butler and discussions on same; Letter to Minex/email from Minex on claim; Correspondence with M. Masculak on Rocanville tools;	1.0



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Aug 15	Various email and telephone correspondence re: Whitehorse and Minex claim;	1.0
Aug 23	Responded to various emails and voicemails received;	1.0
Aug 26	Review of email correspondence received relating to DCL; Discussion with R. Reeson re: PPSA and release from Ritchie Bros; Discussion with C. Check on Alaska assets; Discussions on timing for property sales and recognition orders; Calls with Ritchie Bros. and G. Pemberton on sales process and handover of equipment; Meeting with T. Martin to discuss various matters; Contact with Canonbie re: tools at Rocanville; Discussion with V. Chan on Kamloops furniture and equipment; Call to R. Butler re: various proposed site visits for handover;	8.0
Aug 27	Discussions with Ritchie Bros. and Wildstone on sale of assets; Discussed allocation of proceeds based on PPSA registrations filed; Further discussion with M. Masculak on Rocanville tools; Received bids on Alaska assets from Ritchie Bros., Grubstake Auction and CMI LLC; Review of offers; Email to English River First Nation re: the Patuanak assets; Discussion on the insurance claim;	5.5
Aug 28	Discussion and creation of PPSA data for allocating proceeds from sale of assets; Discussion with Ritchie Bros. on the sale process and timing for handover of equipment; Commenced serial numbered goods analysis; Discussion with various parties on the insurance claim procedures;	4.0
Aug 29	Call to G. Pemberton on AB co NWT registration; Email from S. Gardiner and arranged visit to residence with G. Karpel; Reviewed cash flow receipts and disbursements and provided comments; Completed review of bids for Alaska assets and sent various emails; Discussion with realtor on Inuvik blue building and need for valuation; Set up R. Butler to visit Inuvik to supervise handover of equipment to G. Pemberton; Discussion with M. Lee on PPSA reconciliation;	5.5
Aug 30	Drafted Alaska bills of sale for Grubstake and CMI LLC; Discussion and emails with F. Odsen, attorney in Anchorage, on bills of sale and UCC searches; Reviewed lease on Navy Road Yard and advised of termination of the lease; Call to G. Pemberton to confirm R. Butler visit and arrangements for following week and vacating the premises.	4.0
TOTAL – C. Beveridge		73.5 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Aug 1	NCC 4-plex matters and review; AR analysis and discussion with team on collections; continued settlement agreement discussions with advisors to Kitimeot; telephone call and email with counsel at PWGSC on contract with cold lake facility; receiver's second report;	5.8
Aug 2	KIA matters and review of agreement and finalizing terms; second report update; update on outstanding list matters; operational and sales process matters; Atco reclamation of property; bill of sale of assets to Alberta co in Alaska; review updated bid registry;	4.3
Aug 3	Review of draft memo to stakeholders on sales process and provide comments;	1.1
Aug 5	Thunderbay sale of truck matters; prepare outstanding matters documents; second report of the receiver;	3.8
Aug 6	Update, prepare and review of third report and provide comments; drafting second report of the receiver; communication with bank on payout statement at May 21/13; WEPPA and priority payments; review of liabilities and cash flow update actual; Veresen matters; AR collections;	5.5
Aug 7	Second report and appendices update and finalize; communication with T. Martin and R. Reeson on reports; telephone call with M. Elliot; further comments on third report; update documents to website; sales process;	7.5
Aug 8	Wire transfers of unsuccessful bidders in process; CRA outstanding amounts review; settlement agreement with KIA; review of insurance claim matters; communication with customers on outstanding AR; catalyst and IT matters; sales process matters	4.4
Aug 9	Sales process and discussion with bonding company on C-Cans; accounts receivable review with nuna chemical and correspondence of same; inventory of records; bailiff matters on collection of assets and respond accordingly; update website on third report materials; reconciliation of materials and Iqaluit amounts; deposit return review of offers; review of inventory box control sheet; Whitehorse computer and server matters and discussions with C. Beveridge and R. Wilk;	2.8
Aug 12	Creditor email on trust funds; letter to D. Bieganek and Government of Canada re: Drumheller assets; review AR/ project summary analysis with M. Elliot; auction proposals for remaining equipment; insurance document review of claims;	2.1
Aug 13	Administration matters at Dowland head office; landlord matters at 9825-44th Avenue;	0.6
Aug 15	Sales process; telephone call and email with G. Pemberton; Mt. Milligan matters and Brock White Construction claim;	1.4



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Aug 16	Response to creditor emails; G. Pemberton phone call and email (successful bidder);	0.8
Aug 19	Sales process proceeds reconciliation;	0.6
Aug 20	Landlord related matters; auctioning companies; sentinell storage form review; AR update; deposits on offers received; Mt. Milligan matters; bill of sale on Pemberton offer;	2.3
Aug 21	Email and telephone call with PWGSC re: Cold Lake project; insurance claim review with M. Elliot re: Arviat and Cambridge; review of claims on two trucks held in storage; Mt. Milligan matters and discussion with counsel; bill of sale for Parcel I; computer and data update backup; email and discussion with J. O'Connor re: Alaska project and Dowland server matters; email discussion with G. Tait and D. Gill re: Diocese promissory note and confirming conference call to further discuss collection of note; landlord invoices for electricity and costs at Edmonton head office; Brock White construction lien claim;	3.4
Aug 22	Telephone call with Alaska operations with DCI and adjuster; Diocese update emails with counsel; R&D review and update forecast; arrange for deposits of sale of asset into Trust accounts; email review and discussion on Minex construction and lien matters and review of invoices provided by counsel of Minex;	3.0
Aug 23	Dowland and Minex settlement matters; IT conversion and back up discussions and review with Catalyst and A&M team members; Dowland auction discussion on maximum realizations; secured creditor priority discussions;	2.3
Aug 26	Arrange for deposit of Thunderbay truck asset; Rocanville trust claims with Atco; back up of IT server and computer matters at Edmonton and other location; English river and Arviat insurance claim matters; Mt. Milligan; update R&D schedule and review of backup;	2.9
Aug 27	Invoice back up re: cold lake and review of counsel legal letter re: termination of contract; review opinion letter from counsel on security; AR tracking and review of outstanding AR; indexing and administration; Brock White and Swift Power email from counsel and discussion on go-forward; Kasner auction agreement for sale of furniture, etc. at Dowland location;	1.3
Aug 28	Diocese conference call meeting with counsel and T. Martin; certificate of performance at Rocanville project and telephone call and email with M. Elliot re: holdback and lien amounts; update and review of R&D schedule; letter review from contract manager on BCMJV owner on Mt. Milligan project and non-release of holdback amounts;	3.0



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Aug 29 Swift LP matters and review of lien claims; email with counsel on same; communication with landlord at Edmonton location; migration of IT systems and backups; review of draft settlement proposal with Minex; letter from counsel of BCMJV on Minex; R&D cash flow forecast; review table of lawsuits on Swift; 0.8

Aug 30 Swift power letter re: Dasque inventory; Kitikmeot letter from its counsel to Receiver. 0.4

TOTAL – O. Konowalchuk 60.1 hrs.



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<u><i>Stephen Moore</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Aug 13	Call with Ian Barr re: WEPPA claims and related discussion with JS;	0.3
Aug 14	Calls and email exchange with Steve Ward re: sale of Dodge Truck; draft email confirmation; internal discussions re same;	1.5
Aug 19	Call with Steve Ward to agree re: Dodge sale price/terms and draft/send Bill of Sale and payment instructions;	0.3
Aug 27	Coordinate with Dentons for removal of lien; confirm receipt of funds.	0.3
TOTAL – S. Moore		2.4 hrs.



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<u><i>Greg Karpel</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Aug 23	Correspondence with T. Martin and representatives of NCC Development Limited (“NCC”) regarding transfer of assets; Correspondence with T. Martin regarding file matters; Planning related to trip to Iqaluit;	0.8
Aug 26	Review of bill of sale regarding transfer of assets to NCC; Other file matters; Travel from Toronto to Ottawa;	1.2
Aug 27	Travel from Ottawa to Iqaluit; Site inspection of the Dowland warehouse and property; Site inspection of the Dowland residence in Iqaluit; Correspondence with J. Strueby regarding propane for Dowland warehouse; Meeting with representatives of NCC with respect to sale of assets, supervised removal of material, and documented same; Correspondence with C. Beveridge and T. Martin regarding asset transfer and other file matters; Correspondence with purchaser of residence;	10.5
Aug 28	Meeting with representatives of NCC with respect to sale of assets, supervised removal of material, and documented same; Meeting with C. Synard and G. Cayen of NCC to review progress of asset transfer; Correspondence with Uqsuuq and J. Strueby with respect to delivery of heating oil; Meeting with Narwhal Plumbing with respect to residence; Meeting with purchaser of residence for viewing of the asset;	12.5
Aug 29	Meeting with representatives of NCC with respect to sale of assets, supervised removal of material, and documented same; Site visit of residence; Correspondence with T. Martin and C. Beveridge regarding asset transfer and other file matters; Travel from Iqaluit to Toronto;	8.5
Aug 30	Correspondence with T. Martin and C. Beveridge with respect to asset transfer and other file matters.	0.5
TOTAL G. Karpel		34.0 hrs.



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<u>Vicki Chan</u>	<u>Description</u>	<u>Hrs.</u>
Aug 12	Responding to sales inquiries; follow-up with Wage Earners Protection Program (WEPP) claims; closing of utility accounts;	3.5
Aug 13	Closing of utility accounts; review of mail correspondence received; review of invoices received;	2.0
Aug 14	Closing of utility accounts; correspondence with R. Ruygrok; correspondence with creditors;	2.0
Aug 19	Follow-up with WEPP claims and filing with Service Canada; correspondence with R. Ruygrok regarding documents being shipped to Edmonton and Calgary;	1.0
Aug 20	Follow-up on refund of bid deposits; correspondence with Industry Canada regarding radio licenses; return of equipment from Kamloops office;	2.0
Aug 21	Correspondence with A. Lennie and D. Karst regarding repair of an electrical building conduit in Inuvik; update of claims register; correspondence with R. Ruygrok regarding garage clean-up; follow-up of 2013 T4s;	3.5
Aug 22	Responding to sales and creditor inquiries; correspondence with WCB SK regarding T4s filed;	2.0
Aug 23	Correspondence with creditors; return of equipment;	1.0
Aug 26	Follow-up on GST accounts; review of invoices received;	0.5
Aug 27	Correspondence with J. Hines with WCB SK; follow-up on bid deposits; review of mail correspondence and invoices received; cancelling accounts with service providers;	2.0
Aug 28	Follow-up with bill of sale for the Kamloops office equipment; review of mail correspondence and invoices received; follow-up with photocopier lease; follow-up with WEPP claims;	2.0
Aug 29	Correspondence with CRA regarding reassessed 2012 T4s; correspondence with Catalyst and R. Ruygrok regarding server and iVault equipment return; follow-up with photocopier lease; sale of trucks located in Kamloops.	2.5
TOTAL – V. Chan		24.0 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Aug 1	Telephone conference with O. Konowalchuk and R. Wilk in regards to A/R listing; telephone call with creditors and employees;	2.2
Aug 6	Telephone call with creditors and employees; filing creditor claims; preparation of payments; update R&D listing; email correspondence with C. Beveridge, R. Wilk;	4.3
Aug 7	Telephone call and email correspondence with creditors; prepare deposit returns working paper; request bank transactions from RBC; email correspondence in regards to deposit returns; telephone call with RBC in regards to wire transfer;	4.7
Aug 8	Process returns of deposits, wire transfers; prepare payments for utilities and contractors; update receipts & disbursements and forecast; telephone call with creditors and employees;	5.1
Aug 12	Preparation of payments; email RBC for bank transactions; email correspondence with C. Beveridge in regards to asset sale and refund of deposits; wire transfers; update R&D;	5.6
Aug 13	Email RBC for bank transactions; email correspondence with creditors and employees; email correspondence with C. Beveridge in regards to wire transfers; telephone call with V. Chan in regards to WEPP calculations; update R&D; prepare payments of contractors;	4.8
Aug 14	Prepare bank reconciliation for DIW and DCL; update forecast; prepare wire transfer for deposit refunds; update R&D for actual payments; email correspondence in regards to asset purchases; Telephone call to Alberta labour;	2.5
Aug 15	Telephone call to WEPP in regards to employee filings; questions in regards to eligible amounts and periods; telephone call and email correspondence with creditors and employees; prepare payment of utilities, contractors, services;	3.1
Aug 19	Update cash management and R&D schedule; telephone call and email correspondence with creditors and employees prepare payments; email RBC;	7.2
Aug 20	Deposit cheques; payments; telephone call to creditors; update refund schedule; review WEPP claims; scan and email additional WEPP claims; telephone call to K. Wallace in regards to WEPP; filing creditor documents; review creditor documents;	4.9
Aug 21	Payments; update R&D; email correspondence in regards to employee claims; update WEPP information;	2.2
Aug 22	Prepare and deposit cheques; email and telephone call correspondence RBC in regards to certain transactions and bank account information;	1.5



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Aug 23	Updating R&D schedule; email correspondence T. Martin in regards to reporting and forecast; telephone call and email correspondence with creditors and employees;	4.8
Aug 26	Telephone call to employee in regards to WEPP; message with Service Canada; review of eligibility of wages/severance for WEPP; review Court Order in regards to employment;	3.6
Aug 27	Telephone call and email correspondence with creditors and employees; telephone call with C. Beveridge in regards to R&D and forecast; preparation of payments; telephone call to NWT utility companies;	3.5
Aug 28	Update R&D and review of expenses in the forecast for DCL and DIW; discussion with O. Konowalchuk in regards to forecast; email correspondence with employee in regards to severance; telephone call with J. McPhail in regards to Service Canada and WEPPA and DIW employees; discussion with T. Reid in regards to termination date of DIW employees;	5.2
Aug 29	Update R&D and forecast; telephone call with C. Beveridge in regards to utilities in the north; telephone call to Iqaluit for delivery of utility services; telephone call to Telus for information on telephone services; prepare cancellation of services notices;	7.5
Aug 30	Telephone call with creditors and employees; update R&D schedule and forecast.	2.5
TOTAL – J. Strueby		75.2 hrs.



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<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
May 23	Attend Dowland Tour site, meet with T. Reid and T. Martin to discuss matters; Begin to inventory and photograph assets in the main office; Begin typing asset listing; Change Lock on Main Front Gate Secure Leased vehicle in Yard;	6.0
May 24	Complete inventory and picture taking of assets in main office; Begin inventory and photograph assets in shop; Sort through numerous keys, change the lock on main gate and secure 2nd truck in yard;	7.0
May 25	Begin inventory of yard assets starting with the light trucks, match keys to trucks, cross reference to listing provided; Attend Second Location at 9825-44 Ave; Attempt to gain access meet with city police as security code was incorrect; Meet with Locksmith have lock to premises changed; Take general photographs of assets at the location; Continue with taking inventory of assets in yard;	9.0
May 27	Attend Dowland continue to list assets in yard and warehouse; Attend satellite office to allow Employee to remove personal belongings; Meet with Ron Victor of Century Services regarding appraisal; Have discussion with Ron and Orest; Continue listing assets;	8.0
May 28	Attend satellite office to prepare list and photograph assets; Attend Dowland continue to list and photograph remaining assets and inventory in the warehouse; Have discussions with Tim and Orest regarding recovery; Attend the Alberta Roadbuilders and Heavy Equipment Association to acquire the 2013 equipment rental rates guide;	7.0
May 29	Start typing asset and inventory listing; Get emails and preliminary listings from other sites from Orest; Discuss with Orest how to proceed with reconciliation of assets; Review listings and documentation from other locations; Work on asset & inventory listings;	7.0
May 30	Print out various listings from other locations; Prepare draft reconciliation listing for Alaska; Review with Orest; Discuss travel to various sites in Alberta and Saskatchewan with Orest; Contact various individuals to organize site visits to Patuanak, Lloyd, Drum and Wainwright; Work on asset & inventory listings; Prepare for site visit to Drumheller;	8.0
May 31	Attend the site in Drumheller Alberta, Drumheller Medium Security Institute; Meet with Gerry Galambos of Public Works tour site, list and Photograph assets;	9.0
June 2	Prepare for road trip to Wainwright and Lloydminster;	1.0
June 3	Attend Wainwright and Lloydminster; Meet Stuart McCracken at Wainwright and Bill Johnston at Lloydminster; Tour the sites, list and photograph assets;	10.0



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June 4	Finish documenting asset listing at Edmonton warehouse; Work on typing up asset listings; Review Accuval appraisal; Begin to plug FLV and OLV into various site schedules ie. Wainwright, Alaska, Drumheller etc.;	9.0
June 5	Prepare Alaska and Cambridge rental analysis, deal with Telus phone disconnection; Make inquiries about attending Regina, English River, Rocanville; Organize Janitorial at office; Continue to work on various asset listings and reconciliation; Prepare for Regina trip;	10.0
June 6	Attend Regina meet with Corey Schneider tour site, list and photograph assets;	10.0
June 7	Continue to work on various asset listings and reconciliation; Draft letter to individuals attending other sites regarding the completion of final listings and reconciliations;	4.0
June 10	Continue to work on various asset listings and reconciliation; Gather documentation to prepare schedule for potential Rocanville sale;	5.0
June 11	Continue to work on typing up asset lists from site visits and reconciling site lists to the Dowland master listing;	10.0
June 12	Deal with phone issues conversations with Telus and Allstream; Continue to reconcile asset listings to master; Finalize Alaska and Drumheller reconciliation; Send email with reconciliation and comments to Callum; Deal with calls from Mark Bunting at Inuvialuit Corp and Rose at Allied Credit; At 10:30 drive out to the 98 Street location to meet the Telus representative to provide access and attempt to bring the phones up; (Unsuccessful);	10.0
June 13	Complete typing asset list for Wainwright, Regina and the Edmonton Warehouse; Issues related to the phones; Attend to various individual asset matters; Price out Wainwright assets for potential sale to KellerDenali; Continue to reconcile asset list from other locations to Dowland Master Listing;	9.0
June 14	Inquire with Morgan about perimeter fence ownership at various job sites; Have discussion with Jeff Wiener of Digitcom, on the phone issue and Digitcom's claim that a system was installed in Thunder Bay; Meet with Digitcom Tech Tony at the 56Ave site to troubleshoot phones (Unsuccessful); Prepare brief descriptions of various sites for Callum; Work on listings and reconciliation; Other matters regarding assets and various inquiries;	7.0
June 16	Finalize reconciliation off site lists to Dowland Master listing;	3.0



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June 17	Contact Williams Scotsman and Century Services Inc. regarding value of Atco office complex at Rocanville; Contact Mary McNamee about phone systems & backup of programming also Thunder Bay system claimed to be installed by Digitcom; Contact Mr. Knox in Alaska to verify various assets in Alaska; Continue to work on listings;	9.0
June 18	Discuss asset listing format for Info Package with Callum; Begin to prepare listings for Info Package;	9.0
June 19	Issues related to tracked skid steer shipped to Alaska but not on listings and send info to Callum; Matters relating to phone system reboot; Complete listings for Info Package for Wainwright, Drumheller, Lloydminster, Edmonton, Rocanville, Regina, Patuanak, Kamloops and Terrace; Send final asset reconciliation to Orest, Tim, Todd and Callum; Have discussions with Callum on various Info Package matters; Authorize Digitcom to proceed with programming to bring phone systems up; Have discussion with Jim Lee of Marshall Lee Construction on Purchase of Lloydminster assets;	9.0
June 20	Work on and complete asset listing for Info Package for Yukon and Inuvik; Attend to other minor issues relating to asset sales, phones, listings and info package;	9.0
June 21	Complete Iqaluit and Cambridge Bay listings for the Info Package; Send all listings to Callum and Orest also to distribute listings to site attendees for final review; Attend to other minor issues relating to asset sales, phones, listings and info package; Conference call with Orest and Callum re: Info Package; Send 4 pictures of each site I attended to Callum; Begin uploading pictures to Drop Box; Discussions with Digitcom phones are up and working;	9.0
June 23	Attend Edmonton site open all 26 C-Cans and take stock and photos of contents;	3.0
Jun 24	Review final asset listings for all locations send to Callum once complete; Discussion with Dave Brothers of Clarke Builders regarding Inuvik Assets; Send Dave Listing; Discussion with Lee Marshall regarding sale of Lloydminster assets; Review Alaska Listing as per Callum; Prepare analysis for sale of Lloyd Assets to Lee Marshall, send analysis to Orest for review and approval of sale; Investigate leased ATCO trailers in Rocanville discussions with ATCO; Various other matters;	9.0
Jun 25	Deal with leased ATCO trailers send documents to Jill; Sale of Ford Escape to Diane; Discuss sale of Photocopier to Morgan; Modify Alaska asset listing; Review sales package from Callum; Review Bill of Sale and modify for sale of Lloydminster Assets to Lee-Marshall; Various Other matters; Various housekeeping and administrative matters;	8.0



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Jun 26	Prepare records retention plan and box# control sheet; Meeting with Orest, Jill, Diane, Morgan to discuss matters to date, matters moving forward and records retention plan; Meet with Amanda to discuss and review legal documents to be retained and listing of legal documents; Various other matters;	8.0
Jun 27	Prepare memo regarding the Records Retention Plan send control sheet and box# control template to various individuals responsible for key sites; Prepare list of addresses for sites other than Edmonton forward to Vicki; Attend smaller office to review records to keep for company and those for the receiver; Draft Bill of Sale for Ford Escape being purchased by Diane Anketell; Redo Bill of Sale for Lloyd Asset sale to Lee-Marshall; Various other matters;	8.0
Jun 28	Matters related to record retention; Sale of Ford escape and various other matters; Work with Corey Simpson of William Scottsman on preparing a plan and quote to have the Rocanville assets moved to Regina;	8.0
Jul 2	Matters related to Record retention and computer backups, sale of Lloydminster assets, arrange pickup of vehicle from Calmar and other various matters; Meet Brent Cheung from Maynards, give site tour, discuss assets and procedures assist with any questions or other matters;	8.0
Jul 3	Matters related to Record retention and computer backups; Rocanville dismantle; send pictures for terrace to Callum; Pick up car from Calmar return to Dowland and Various other matters;	8.0
Jul 4	Provide access to fire prevention technician to service building; sale of Lloydminster assets to Marshal Lee Construction; Rocanville dismantle; find pictures for Patuanak and contact #'s send to Callum and various other matters;	8.0
Jul 5	Matters related to Record retention and computer backups; Meet Bruce Lyle from Hilco, give site tour, discuss assets and procedures assist with any questions or other matters; Prepare list of contact for various site and send to Callum; Various memos and discussions in preparation for my departure on holidays; Various other matters;	6.0
Jul 22	Attend Staples to purchase bankers boxes for record packing; Contact individuals and determine where we are with the record retention plan and the computer backups & reformatting;	4.0
Jul 23	Prepare memo to Orest on various issues and where we are with them; Matters related to Record retention and computer backups; Attend other site with Diane to determine amount of work and boxes needed to pack up records and various other matters;	6.0
Jul 24	Matters related to Record retention and computer backups; Various other matters;	6.0



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Jul 25	Move all engineering docs, drawings and material from office to warehouse to be packed and matched with AR project files; Assist Diane with packing records; Attend Staples to purchase bankers boxes for record packing; Various other matters;	8.0
Jul 26	Attend Staples to purchase bankers boxes and shipping labels for record packing; Assist Diane with packing final items for AR project files;	4.0
Jul 29	Various other matters related to Record retention and computer backup matters;	2.0
Jul 30	Contact KIA Creditors to confirm contact, fax and email; Matters related to Record retention and computer backups; Various other matters;	6.0
Jul 31	Contact KIA Creditors to confirm contact, fax and email; Matters related to Record retention and computer backups; Organize Got Junk to pick up; Various other matters;	5.0
Aug 1	Answer inquiries regarding wainwright and Edmonton from Brent Cheung to Callum; Receive partial records shipment from Kamloops; AR Discussion with Orest and Jill; Compare Kia AP with schedule; Administrative issues and various other matters;	8.0
Aug 6	Project A/R Collections, IT consolidation, Records Retention; Answer inquiries from Callum regarding wainwright and Drumheller;	8.0
Aug 7	Project A/R Collections, IT consolidation, Records Retention; Discussion with Shanna in Kamloops regarding backups; Initial discussions with Catalyst;	5.0
Aug 8	Project A/R Collection, It Consolidation, records retention; Meet Got Junk at 56 Ave location for garbage removal; Attend Staples for record packaging materials; Assist Diane with records in Warehouse to be reviewed;	8.0
Aug 9	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Leased assets at site to be returned; Various requests from Orest and Callum; Meet with GD Liquidators;	8.0
Aug 12	Project A/R Collection, IT Consolidation, Records Retention and sale of Office assets; Meet Got Junk at 44 Ave location for Garbage removal; Meet with Grey Office Furnishings; Deal With Baliff regarding Hyundai Santa Fe; Various requests from Orest, callum and Todd;	8.0
Aug 13	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Meet with Kastner Auctions; Also Individual interested in the panel systems; Send reclamation documents to Hyundai and Xerox; Discussions with Catalyst; Tracking down Servers from other locations;	6.0



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Aug 14	Update and send AR Tracking; Review IT consolidation plan;	2.0
Aug 15	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Discussions with randy in Kamloops ie. records and computers;	3.0
Aug 19	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Kamloops records, receive offer from Kastners;	2.0
Aug 20	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Get conformation from Landlord to hold auction; Arrange Storage lockers at Sentinel Storage; Follow up on servers at other locations;	5.0
Aug 21	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Discuss Catalyst providing a project plan; Arrange payment of Sentinel lockers, Follow up on servers at other locations; Acquire super password from catalyst to access all Dowland Edmonton computers; Deal with further records in Kamloops;	8.0
Aug 22	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Conference call regarding Alaska Servers and Ivault;	8.0
Aug 23	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Arrange with Catalyst to have two VOIP phone lines installed at the 44 Ave location; Provide access to site for rental agent. Meet Kastner at site to plan moving forward with the auction; Make Changes to agreement;	3.0
Aug 25	Attend site to access computers and laptops to determine if there should be any backups;	6.0
Aug 26	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Tracking down servers; Have Dail Locksmith attend site to open server cage. Provide access to rental agent;	8.0
Aug 27	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Meet owners to tour facility; Finalizing Auction agreement; Gather all computers and send to Catalyst to be wiped; Rent Uhaul for moving records during the next week; Send agreement to Todd for signing; Send signed agreement to Kastners;	8.0
Aug 28	Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Send signed agreement to Kastners; Discussions with Catalyst regarding issues with the backup of the Kamloops server; Discussion with Mary Macnamee regarding Ontario Server; Contact Xerox regarding leased photocopier;	8.0



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Aug 29 Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Provide Catalyst with users info who will have access to the consolidated servers; Deposit Auction guarantee at RBC; Check mailbox go through mail; Track down Kamloops server and I Vault; 8.0

Aug 30 Project A/R Collections, IT Consolidation, Records retention and Sale of Office Assets; Meet Kastners regarding auction set up and other various matters. 4.0

TOTAL – R. Wilk 433.0 hrs.



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<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Aug 1	Update FLV/OLV values from appraisal;	1.5
Aug 2	Confirm data site users;	0.25
Aug 6	Format Receiver's Third Report;	0.5
Aug 7	Format and finalize Third Report and compile for sending; prepare rejection letters;	2.0
Aug 8	Finalize rejection letters re bids and distribute;	1.0
Aug 9	Prepare copies of the Third Report and send to Miller Thomson;	1.0
Aug 15	Update information packages with appraisal information;	0.25
Aug 29	Cross reference PPSA with asset listing;	1.5
Aug 30	Cross-reference PPSR serial numbers to asset listing.	7.0
TOTAL – M. Lee		15.0 hrs.



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<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Aug 1	Send out bid rejection letters;	1.5
Aug 13	Submit WEPP online application to Service Canada;	0.5
Aug 19	Submit WEPP online application to Service Canada;	0.5
TOTAL – M. Cheung		2.5 hrs.





October 21, 2013

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period September 1 to September 30, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	47.90	575	\$27,542.50
T. Reid, Managing Director	2.70	575	1,552.50
C. Beveridge, Sr. Director	79.75	475	37,881.25
O. Konowalchuk, Director	58.10	425	24,692.50
G. Karpel, Director	1.00	425	425.00
V. Chan, Sr. Associate	22.30	350	7,805.00
J. Strueby, Associate	89.30	275	24,557.50
Ray Wilk, RW Consult (*)	122.00	275	33,550.00
M. Lee, Analyst	7.50	200	1,500.00
M. Cheung, Administration	17.25	100	1,725.00
	<u>447.80</u>		<u>161,231.25</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #4**
GST: 83486 3367 RT0001

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Disbursements:

Postage, courier, searches & supplies
Other

143.75
240.86

Add: GST (5%)

8,080.79

TOTAL INVOICE

\$169,696.65



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<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Sept 3	Draft email to R. Reeson and O. Konowalchuk regarding conference with Diocese of the North; review outstanding issues on Canonbie sale; telephone conversation with legal counsel to Canonbie; review listings and other matters relating to DIW and Canonbie sale; draft email to RBC regarding terms of sale to Canonbie;	3.5
Sept 4	Prepare for and call with G. Ivany of RBC and R. Rutman regarding sale to Canonbie, status on collection of Promissory note due from Diocese and allocation exercise on equipment sales; internal discussion and meeting regarding allocation and review of PPR searches for serial number goods;	2.0
Sept 5	Internal discussion and meeting regarding equipment removal at Regina, Wainwright and Drumheller; email to Canonbie regarding WCB matters;	2.0
Sept 6	Attend to various matters including, Brock White lien matters, Alaska assets, cash flow forecast, follow up on discussions with Diocese and review matters on Ritchie Bros purchase of equipment;	2.0
Sept 9	Telephone conference with R. Reeson regarding Brock White lien matter, Minex claims and related matters;	1.5
Sept 10	Telephone conference with R. Reeson regarding Mt. Milligan settlement, discussions with Diocese and response thereto, Intact related matters, opinions on priorities, bankruptcy of DCL and DIW, closing the Ritchie Bros. equipment sales, Canonbie matters and other accounts receivable collection matters; email to O. Konowalchuk regarding correspondence with Diocese and review of financial statements of Diocese; telephone conference with M. Demers regarding Mt. Milligan project; email to P. Pastrick at Canonbie;	2.0
Sept 11	Conference call with M. Demers regarding Mt. Milligan and Swift projects; attend to various related matters;	2.0
Sept 12	Review status of Canonbie sale; email to Reeson regarding priority issues; review letters to Diocese and email to O. Konowalchuk;	1.5
Sept 13	Attend to email with Canonbie regarding landlord matters; internal meeting and discussion regarding closing of sales of equipment to Ritchie Bros.; email to Q-Corp regarding timing of sale of warehouse in Iqaluit; review email regarding Nunavut real estate sales and counsel in NWT; review draft letter to Diocese; review updated accounts receivable collection efforts; draft email to R. Reeson and O. Konowalchuk regarding various matters; review revised Canonbie LOI; email to D. Eigenseher regarding Iqaluit real estate matters;	2.4



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Sept 16	Conference call with R. Reeson and O. Konowalchuk regarding various matters; review documents on Canonbie sale and send through executed LOI and Confidentiality Agreement;	2.0
Sept 17	Attend to various matters on Canonbie sale; internal meeting and discussion regarding Inuvik real estate sales and Wainwright asset removal; review draft letter from Diocese; dispatch Canonbie final sale documents; email to R. Wilk regarding 56 Ave, Edmonton tenancy;	1.5
Sept 18	Attend to various documentation matters in respect of Canonbie sale; internal meetings and discussions regarding various outstanding matters;	1.5
Sept 19	Attend to email to various emails regarding due diligence on Canonbie sale; outline draft Receiver's Fourth report; review email regarding opinions on security priorities; receipt and review letter from J. Sidnell regarding priorities of Intact; attend to various matters in respect of Minex and Mt. Milligan receivable; review emails to P. Carson and O. Konowalchuk regarding Mines; Telephone discussion with O. Konowalchuk regarding various accounts receivable collection matters;	1.7
Sept 20	Attend to various emails and outstanding file matters; review with staff status of accounts receivable collections, insurance claims and other related matters; drafting of Receiver's Fourth Report;	2.0
Sept 21	Drafting of Receiver's Fourth Report; review of Minex documentation and draft email with instructions to Miller Thomson regarding settlement of same;	3.0
Sept 23	Drafting of Receiver's Fourth Report; Telephone conference with R. Reeson regarding Receiver's Fourth Report and matters relating to Minex and Mt. Milligan receivable; telephone conference with S. Thind of Miller Thomson regarding arrangements with corporate counsel, Lawson Lundell;	2.5
Sept 24	Telephone conference with R. Reeson regarding draft Fourth Report, Minex matters and name change of DIW; telephone conference with T. Gusa of Miller Thomson regarding real property in Tuktoyuktuk and Receiver's Fourth report; Review Minex letter and email to O. Konowalchuk; email from and to P. Pastrick of Canonbie;	1.1
Sept 25	Attend to various emails to P. Pastrick at Canonbie; review of various materials relating to Canonbie sale; conference call with R. Reeson and T. Gusa;	1.0



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Sept 26	Review Canonbie Bill of Sale; review of draft letter to Diocese; edit and amend draft Fourth Report of the Receiver; telephone conference with R. Reeson regarding Swift claim matters; telephone conference with Bill Skelly regarding closing matters; review Arviat receivable collection letter and email to O. Konowalchuk regarding same; email to R. Rutman and RBC regarding Swift claim matters;	2.7
Sept 27	Finalize Receiver's Fourth Report; email to R. Reeson regarding Swift claim; email to Heenan Blaikie regarding Canonbie sale matters;	1.3
Sept 29	Attend to various emails and outstanding matters;	1.5
Sept 30	Review of various matters including potential claims against Swift; review cash receipts and disbursements; attend to name change documentation in respect of Canonbie transaction; internal meeting and discussion regarding real estate transactions; review of draft email to Skelly regarding Canonbie sale; Review of documentation in respect of Swift project and potential claim; draft email to M. Demers regarding Swift; draft internal memo regarding Swift claim.	7.2
TOTAL – T. Martin		47.9 hrs.



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<u>Tim Reid</u>	<u>Description</u>	<u>Hrs.</u>
Sept 4	Review invoices and sign cheques;	0.5
Sept 11	Review invoices and sign cheques;	0.5
Sept 17	Review and sign cheques; deal with discharge of KIA lien, read and sign insurance claim;	1.2
Sept 30	Review invoices and sign cheques.	0.5
TOTAL – T. Reid		2.7 hrs.



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<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Sept 3	Finalizing Alaska bills of sale; Call with RCMP in Inuvik re: missing assets; PPSA reconciliation; Call with R. Butler and D. Karst on handover of Inuvik assets; Call with G. Pemberton; Queries from J. Strueby;	6.0
Sept 4	Call with RCMP on outcome of visit; Call to G. Pemberton; PPSA review by T. Martin; Revised bill of sale for Wildstone re: Whitehorse assets; Call to R. Butler and R. Wilk re: Edmonton assets; Various project sites discussion with J. Walker of Ritchie Bros. re: logistics;	7.0
Sept 5	PPSA review with M. Lee; Calls and emails on Ritchie Bros. logistics with site supervisors at Edmonton, Regina, Drumheller, Wainwright and Terrace; Calls to J. Walker re: security and other issues to be addressed; Call to lawyers re: real property transactions; Emails and calls to G. Pemberton;	7.0
Sept 6	Calls and emails to Ritchie Bros re: transport, pick up, issues, ATCO property, etc.;	3.5
Sept 9	Arrange collection of equipment; Check PPSA and reconciliation; Call with D. Karst re: Inuvik; Email to G. Pemberton; Discussion with T. Martin; Call with D. Rennie re: Minex issues re: radios and various other matters; Storage fees at Terrace and Kamloops settled; Various calls/emails re the payment for Alaska assets; Discussions with CMI and Grubstake;	6.5
Sept 10	Discussion re: Minex materials at Terrace yards; Payment of D. Karst invoice and prepared revised contract for services; Calls to J. O'Connor of Intact re: Drumheller and Wainwright; Call with A. Pruss of Ritchie Bros; Finalized sale of Grubstake and CMI; PPSA discussion with M. Lee; Valuation of DIW assets discussion; Discussion with R. Reeson re: Ritchie Bros amendment and Intact lawyers letter; Further calls to Ritchie Bros and Intact;	7.0
Sept 11	Calls with Intact re: project sites; Calls with J. Walker and A. Pruss at Ritchie Bros. on changes and updated schedule for pick up; Call from R. Wilk re: update on Edmonton; Calls to ERFN band office and construction office; Emails to J. Walker re: Terrace and pick up; Release of Alaskan assets including various emails and bill of sale; Confirmation of US dollar amounts received from CMI and Grubstake; Bill of sale for Kamloops;	6.5
Sept 12	Call to J. Walker re: project sites and progress; Emails to J. O'Connor and A. Pruss re: Drumheller and Wainwright equipment; Emails to D. Karst on Inuvik; Calls from CMI re: equipment; Call to Miller Thomson re: property taxes at closing; Call to Dowland Inc. re: equipment pick up;	4.5



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Sept 13	PPSA analysis with M. Lee; Discussion with Intact re: Wainwright and Drumheller; Revised bill of sale for these assets; Various email correspondence and calls to A. Pruss and J. Walker at Ritchie Bros; Discussion with Q Corp. re: closing; Call from D. Karst on trucks and computers;	4.25
Sept 16	Discussion with Wells Fargo in Alaska re: funds; Call to Graham Construction re: Regina site; Call to R. Wilk re: computers; Discussion with Ritchie Bros. on finalizing the bill of sale and timing; Call to J. Walker;	4.0
Sept 17	Call from W. McCallum re: rental unit at Regina; Email on truck located in Regina; Emails to Miller Thomson re: various matters and real estate sales; Call to J. Walker and various emails on Drumheller and Wainwright; Email to J. O'Connor on bill of sale and collection of funds; Email to S. McCracken at Wainwright;	4.0
Sept 18	Discussion on Ritchie Bros. discussion documents; Email to contractor at Rocanville re: assets; Call to O. Konowalchuk re: statement of adjustments for Rocanville;	3.0
Sept 19	Calls/emails with G. Karpel and S Gardener re: Iqaluit residence; Calls to J. O'Connor and S. McCracken re: Wainwright assets; Call with Tim at Cara Dawn Transport; Discussion on Tuktoyaktuk assets; Discussion with Miller Thomson re: real property schedules and timing; Email re: Tuktoyaktuk properties to R. Reeson and T. Gusa; Call to R. Wilk re: VINs. Call to J. Walker re: various matters;	4.5
Sept 20	Finalize Wainwright transport arrangements; Discussion with S. Gardener on Iqaluit residence; Discussion with G. Pemberton on his WEPPA claim and Navy Road yard; Edmonton PPSA information to R. Wilk; Further emails on Drumheller to PWGSC and Intact;	2.5
Sept 23	Discussion with G. Pemberton on Tuk, Sachs Harbour and Paulatak properties owned by DCL; Calls to the various hamlets to discuss status of properties; Review of 4 th report of the Receiver; Call to Tim at Cara Dawn Transport re: Wainwright pick up and various emails re: same;	1.5
Sept 24	Discussion with O. Konowalchuk;	0.5
Sept 25	Drafting and responding to various email correspondence;	0.5
Sept 26	Email to appraiser; Emails re: Wainwright assets; Arranged security clearance with RCMP for Drumheller Institution; Email to J. Walker and discussion with T. Martin; Call to G. Pemberton re: Inuvik properties and movement of equipment;	2.5
Sept 27	Call to Q Corp re: building; Calls to Miller Thomson re: Iqaluit appraisal and other assets; Call to D. Karst re: Inuvik location; Discussion with V. Chan on Ricoh lease and sale of copier; Discussion with Lauchlin MacDonald re: Tuk property valuations;	2.0



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Sept 30 Call to A1 rentals to verify ownership claim; Discussion with J. Walker re: pick up of assets and differences encountered; Leaverite equipment calls; Discussion with T. Martin on Tuktoyaktuk. 2.5

TOTAL – C. Beveridge 79.75 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Sept 2	Kitikmeot letter and receipt of funds; Swift LP lien matters; communication with Diocese on upcoming conference call and submit Agenda to parties on the call;	1.5
Sept 3	Telephone call with R. Reeson on diocese; conference call with Diocese of Arctic and its representatives on promissory note; telephone call with T. Martin; email with RBC on letter re: truck in Regina; email discussion and review on equipment at site at RCMP Ft. Walsh and Ritchie Bros; preparation of sales auction in Edmonton location; invoice review of Catalyst and service provided (IT network);	3.1
Sept 4	Telephone call with legal counsel of Celebrations Ford on truck in Saskatchewan; review marketing sales process update from Colliers; call with Atco re: outstanding payment to Dowland and review of information to be provided to them; communication with R.W ilk on same; intact/cna summary of projects for C. Beveridge and cost allocations; RCMP Ft. Walsh centre emails re: equipment;	2.5
Sept 5	RCMP Ft. Walsh location and matters on equipment, communication with bonding company and area supervisors; sale of dodge ram matters; reclamation of property form and matters re: photocopier in Kamloops location; communication with Nassituqe corporation on outstanding receivable;	2.3
Sept 6	Dicoese search on financial information; insurance document review from adjusters; discussion and review of sale of furniture of Edmonton office and telephone call with R. Wilk; email with landlord at Edmonton main office; telephone call with purchaser of truck in Thunderbay; Anlin Steel lien matters;	2.7
Sept 9	Review of Diocese financial statement information; Thunderbay truck matters; operational matters in closing out Edmonton office and storage and filing; Sask worker's compensation board;	1.4
Sept 10	Communication and email with Zurich Insurance on insurance claim; claim documents review; email and correspondence review from Department of Indian Affairs and Northern Development re: Dowland project; Vault IT matters and backup; Diocese of arctic matters; telephone call with Osman & Company Law re: commercial lien and outstanding payable on truck at client location in Sask;	2.0



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Sept 11	Payment of receiver's certificate to RBC; correspondence on Mt. Milligan and lien matters with counsel and internal staff; proposed letter of intent review re: DIW intangible sale;	2.1
Sept 12	Close out matters of Edmonton office location and email and telephone call with landlord re: same; AR collection and reconciliation; review of AP project margin report; review of updated R&D schedule;	2.0
Sept 13	Telephone call with customers and AR balances; telephone call with Director of Planning in Fort Mac re: McTavish project; telephone call (2x) and email with M. Elliot re: updates to AR project margin analysis and understanding of potential backcharges on projects; telephone call with Zurich Insurance and M. Elliot on finalizing the outstanding claim in English river, review of insurance documents provided by provider; t/c with Atco energy re: outstanding AR and discussion with its legal counsel on set-off matters; update Diocese letter;	4.4
Sept 16	Amec /Canonbie matters; update call with internal team members and counsel on outstanding matters; Minex settlement discussion on Mt. Milligan; emails and payment on truck/commercial lien matters with Osman & Co LLP; Canonbie LOI and prepare documents in accordance with LOI; t/c with Inuvialuit Regional Corporation re: outstanding AR balance and collection; reclamation of property form review on Hyundai and copier;	2.8
Sept 17	Review of final signed LOI with Canonbie and NDA; review of legal correspondence on Groupe MCL and City of Lloyd; review of DIW Certificate of Performance on Rocanville Project; preparation and finalizing letters to Diocese of Arctic on promissory note; Brockwhite Construction v. Swift LP email and letter review; contractor payments; asset/equipment matters in Rocanville not captured in sales process; prepare and finalize Fire Proof of Loss Package re: English River Claim; Ritchie Bros matters and equipment review; communication with Edmonton landlord at Summit B on final closing requirements; email with Osman LLP re: truck and release of lien; correspondence with Aecon re: timing of document review and arrange for documents re: Canonbie LOI;	4.4
Sept 18	Correspondence with Osman & Company LLP re: truck release; communication with Aecon re: Canonbie LOI; email with Amec on outstanding matters and equipment on site for removal; communication with insurance company on outstanding claims;	1.7



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Sept 19	Email and telephone call with M. Elliot re: Mt. Milligan and Minex matters; review email on Canonbie LOI and upcoming application on Sept.27th; gather indexing for box/information request for Canonbie; review of email from Rose LLP (Intact) on position of priority; update spreadsheet re: AR collections and review of AR;	2.4
Sept 20	Communication with R. Wilk on variety of operational matters; telephone call with M. Elliot on AR, Mt. Milligan, Rocanville and AR project analysis; Dowland internal memo update on outstanding matters; email and telephone call with Amec on Canonbie LOI and document review; communication with Osman & company LLP re: truck; WEPPA related matters; review draft settlement counter-offer on Minex (Mt. Milligan)	2.2
Sept 23	Rocanville/Amec emails on Canonbie demobilizing of sites and left over assets of Dowland; WEPP matters; comments on draft 4th report of Receiver; telephone call and email with Aecon on timing of document review;	2.4
Sept 24	Draft and finalize settlement counter offer to Minex re: Mt. Milligan; telephone call with R. Wilk on operational matters in Edmonton and Canonbie LOI;	0.9
Sept 25	Mt. Milligan Proposal and counter-offer and settlement of outstanding receivable ; Canonbie intangible asset due diligence request of information; Rocanville truck lien matter; Rocanville holdback matters and review of CCC documents from Potash; review and discuss response letter from Diocese on Promissory Note outstanding ; AR collection matters and follow up with customers;	3.6
Sept 26	Rocanville holdback matters; telephone call and review of Nasstique wire transfer collection of outstanding AR; truck lien discharge letter review in Saskatchewan; follow up on Canonbie outstanding matters on sale and documents review; review of draft release of Mt. Milligan settlement; draft letter response on Arviat and telephone call and email with counsel on same to NCC Dowland; telephone call with M. Elliot on various matters;	3.1
Sept 27	Email with NCC Dowland on outstanding project receivables; photocopiers reclamation of property; Swift matters and documentation review and arrange for documents from storage to offices; R&D schedule review and forecast;	2.2



Dowland Contracting Ltd. – 89627A

Sept 28 Follow up with R. Wilk and M. Elliot and meeting with group on project margin assessment and AR collection and other matters; update and prepare R&D actual cash flow schedules and forecast; review proposal from PWGSC on settlement of offer re: outstanding AR and contract; settlement offer and further discussion on NCC Development Ltd. particular project receivable on Mechanicals; 4.7

Sept 29 Update R&D schedule and forecast; 0.9

Sept 30 Review of Lloydminster lien claim from counsel; update and planning on outstanding matters; Swift AR and holdback reconciliation; AR project and mechanical update and reconciliation with R. Wilk. 2.8

TOTAL – O. Konowalchuk 58.1 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>G. Karpel</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Sep 16	Correspondence with C. Beveridge with respect to transfer of keys for assets, and other file matters; Correspondence with K. Norman of Twilite security with respect to site security and transfer of keys for assets;	0.5
Sep 19	Correspondence with C. Beveridge and purchaser of house regarding heat issue; Correspondence with Narwhal regarding furnace issue.	0.5
TOTAL G. Karpel		1.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Sept 3	Follow-up on server and iVault located in Kamloops; market analysis of a photocopier;	1.0
Sept 4	Follow-up on leased photocopier, discussion regarding provincial sales tax; follow-up on disbursement invoices;	1.0
Sept 5	Correspondence with creditors; updating claims register; prepare disbursement support;	1.0
Sept 6	Reconcile bank deposits; correspondence with creditors; follow-up on employee matters; prepare disbursement support;	1.5
Sept 9	Coordinate Kamloops location for sale of assets; correspondence with creditors; correspondence with Government of Canada regarding radios used in the Mt. Milligan project;	0.8
Sept 10	Discussion with WCB BC regarding s.52 lien matter; WCB SK clearance certificate inquiry; correspondence with Darlen Transport regarding storage, movement of equipment and missing C-Can; correspondence with creditors; sales process inquiries;	2.0
Sept 11	Discussion with WCB BC regarding s.52 lien matter; WCB SK clearance certificate inquiry; drafting bill of sale; correspondence with G. Fielding regarding Minex project contacts and servers;	2.0
Sept 16	Follow-up with Darlen Transport regarding keys to trucks; draft of bill of sale;	2.0
Sept 17	Discussion with WCB BC regarding s.52 lien matter; reviewing mail correspondence received;	1.5
Sept 20	Correspondence with WCB SK; reviewing mail correspondence received;	0.5
Sept 23	Follow-up on T4 matters; follow up on contract renewal requests; correspondence with Labour Standards requesting employee information;	2.0
Sept 24	Prepare disbursement support; cancelling utility accounts; responding to CRA and Labour Standard employee requests; follow-up on WEPPA; discussion regarding moved assets;	2.5
Sept 25	Prepare disbursement support; ; reviewing mail correspondence received; follow-up on PST account and cancellation of utility accounts;	2.5
Sept 26	Preparation of bill of sale for Kamloops office equipment;	0.5
Sept 27	Requests for bids for photocopier located in Kamloops; prepare disbursement support; closing of utility accounts;	1.5



Dowland Contracting Ltd. – 89627A

Sept 30 Prepare analysis of employee deductions for Rocanville project;
correspondence with J. McPhail regarding employee deductions. 1.0

TOTAL – V. Chan 23.3 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Sept 2	Email correspondence with employees and creditors; document creditor calls and documents;	1.2
Sept 3	Telephone call and email correspondence with creditors and employees and utility companies; email C. Beveridge in regards to R&D and forecast; preparation of payments; telephone call with NWT utility companies;	5.9
Sept 4	Telephone call and email correspondence with creditors and employees and utility companies; email correspondence with D. Karst and C. Beveridge in regards to Inuvik expenses; email and telephone call correspondence with V. Chan and M. Cheung in regards to WEPP and employee claims; discussion of WEPP with V. Chan;	7.5
Sept 5	Email correspondence with RBC in regards to banking; email correspondence in regards to transfer of funds for deposits; prepare payment for utilities and services;	3.8
Sept 6	Prepare bank reconciliation for DCL and DIW; update forecast and R&D; telephone call with creditors and employees; email correspondence in regards to reclamation of property;	5.8
Sept 9	Update R&D; employee creditor; telephone call and email correspondence with M. Cheung in regards to WEPP information; WEPP spreadsheet; call with Service Canada; email and telephone call correspondence with employees; email correspondence with RBC in regards to deposits; telephone call and email correspondence in regards to radios in BC;	8.2
Sept 10	Telephone call and email correspondence in regards to utilities and continued service; telephone call to utility companies; email and telephone call correspondence CMI in regards to deposit; prepare payments; updates to R&D; email correspondence on WEPP claims;	6.5
Sept 11	Update R&D, telephone call and email correspondence with M. Cheung in regards to WEPP information; email and telephone call correspondence with employees; email correspondence with RBC in regards to deposits; update deposit listing; update deposit account and reconcile to bank; prepare reconciliation of G. Pemberton deposits;	4.4
Sept 12	Prepare payments; bank deposits for A/R collection and sales of equipment and assets; update A/R collection listing; update R&D and forecast for the week;	6.5
Sept 16	Update R&D; employee creditor; telephone call and email correspondence with M. Cheung in regards to WEPP information; update deposit returns listing; reconciliation of trusted account for deposits;	6.5



Dowland Contracting Ltd. – 89627A

Sept 17	Telephone call and email correspondence in regards to utilities and cancel services; email landlord from DIW in regards to utility bills; telephone call with WorkSafe BC; telephone call and email correspondence with employees; prepare wire transfer and telephone call with RBC in regards to payment;	6.8
Sept 18	Update R&D; telephone call and email correspondence with M. Cheung in regards to WEPP information; email and telephone call correspondence with employees; email correspondence with RBC in regards to deposits; update deposit listing, update deposit account and reconcile to bank; prepare reconciliation of G. Pemberton deposits;	4.5
Sept 20	Telephone call and email creditors; email correspondence C. Beveridge in regards to WEPP; update R&D forecast; telephone call R. Wilk in regards to A/R;	2.5
Sept 23	Email correspondence with Kamloops landlord; telephone call creditor and utility; WEPP filing; update R&D for deposits and transfers;	3.4
Sept 24	Telephone call and email correspondence with C. Beveridge in regards to specific WEPP questions; review of WEPP eligible amounts; update WEPP schedule; email correspondence with M. Cheung;	2.5
Sept 25	Email correspondence with Xerox in regards to reclamation of property; email correspondence with RBC for bank transactions; review of statements for deposits received; telephone call R. Wilk in regards to A/R;	3.5
Sept 26	Prepare payments; update R&D actual and forecast;	4.2
Sept 27	Telephone call and email creditors; telephone call Service Canada; telephone call M. Cheung in regards to WEPP applications; email RBC for banking information; update R&D and forecast.	5.6
TOTAL – J. Strueby		89.3 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Sept 3	Deal with matters related to the auction and various IT matters; Contact various interested parties regarding viewing of assets; Matters related to trucks at a third party;	4.0
Sept 4	Attend Dowland Office Auction;	8.0
Sept 5	Attend Dowland check on both sites to check on progress of auction removal; Discussion with catalyst regarding progress on IT Matters; Haul Company Records to storage; Cut keys for catalyst; Discussion with C. Beveridge regarding my discussion with Ritchie's;	8.0
Sept 6	Attend Dowland check on both sites to check on progress of auction removal; Discussion with catalyst regarding progress on IT Matters. Haul Company Records to storage; Cut keys for catalyst; Return U-Haul;	9.0
Sept 9	Attend Dowland check on both sites to check on progress of auction removal; Various administrative matters;	4.0
Sept 10	Ritchie Bros asset removal, various other matters related to records, computer consolidation, landlord, Admin matters etc.;	8.0
Sept 11	Ritchie Bros asset removal, various other matters related to records, computer consolidation, landlord, Admin matters etc.	6.0
Sept 12	Ritchie Bros asset removal, various other matters related to records, computer consolidation, landlord, Admin and Fed ex USB to O. Konowalchuk etc.;	6.0
Sept 13	Ritchie Bros asset removal; Meet landlord for final walk through; Deposit cheques from auction;	6.0
Sept 14	Attend site to check on Ritchie's, move marketing material to small office, take old tops and garbage from office to bin;	3.0
Sept 16	Meet Landlords maintenance staff to hand over building and provide alarm codes, and door codes; Discuss remaining assets at site;	2.0
Sept 17	Admin matters related to Ritchie's, landlord, third party assets, cancel various services;	4.0
Sept 18	Meet with Michael from Catalyst to set up phones and access to consolidated server. Begin planning record review for AECON, AR Collection.	6.0
Sept 19	Matters related to Ritchie's assets, Aeon Review and AR collection;	5.0
Sept 20	Matters related to Ritchie's assets, Aeon Review and AR collection;	5.0



Dowland Contracting Ltd. – 89627A

Sept 23	Get Tables and chairs for satellite office; Go to sentinel and bring records to office for review by Aeon;	8.0
Sept 24	Attend satellite office meet with AECON attend document review; AR Collection; Various asset matters from C. Beveridge; Deliver registrations to Ritchie's in Nisku; Relapse garbage bins to Waste Management; Update to Landlord;	8.0
Sept 25	AR Collection, Contact various safety associations to a acquire safety manual and Weld Procedure registrations;	5.0
Sept 26	AR Collection;	5.0
Sept 27	AR Collection; attend Sentinel and remove Swift Power, Mt Milligan and Arviat Arena Documentation and Package and send to Calgary and Vancouver.;	8.0
Sept 30	AR Collection, preparing for visit by O. Konowalchuk to discuss AR schedules and analysis.	4.0
TOTAL – R. Wilk		122.0 hrs.



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<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Sept 3	Cross-reference PPSR and asset listing serial numbers;	2.5
Sept 5	Cross-reference PPSR and asset listing serial numbers;	2.0
Sept 11	Cross-reference PPSR and asset listing serial numbers;	1.0
Sept 13	Cross-reference PPSR and asset listing serial numbers.	2.0
TOTAL – M. Lee		7.5 hrs.



Dowland Contracting Ltd. – 89627A

<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Sept 3	Submit WEPP online application to Service Canada;	2.25
Sept 4	Submit WEPP online application to Service Canada;	5.75
Sept 5	Submit WEPP online application to Service Canada;	1.0
Sept 6	Submit WEPP online application to Service Canada;	1.25
Sept 9	Submit WEPP online application to Service Canada;	2.0
Sept 10	Submit WEPP online application to Service Canada;	2.5
Sept 11	Submit WEPP online application to Service Canada.	1.5
TOTAL – M. Cheung		17.25 hrs.





November 19, 2013

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period October 1 to October 31, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	30.70	575	\$17,652.50
T. Reid, Managing Director	2.00	575	1,150.00
C. Beveridge, Sr. Director	47.75	475	22,681.25
O. Konowalchuk, Director	59.50	425	25,287.50
V. Chan, Sr. Associate	18.80	350	6,580.00
J. Strueby, Associate	74.10	275	20,377.50
Ray Wilk, RW Consult (*)	62.00	275	17,050.00
M. Lee, Analyst	1.00	200	200.00
M. Cheung, Administration	16.00	100	1,600.00
	<u>311.85</u>		<u>112,578.75</u>

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #5**
GST: 83486 3367 RT0001

Dowland Contracting Ltd. – 89627A

Disbursements:

Travel, accommodation and out of town meals:	
Inuvik, NWT and Whitehorse, YT	1,682.24
Terrace, BC	115.50
Anchorage, AK	54.96
Postage, courier, searches & supplies	1,646.12
Website maintenance	202.50
Other	385.15
	<hr/>
	4,086.47

116,665.22

Add: GST (5%)

5,833.26

TOTAL INVOICE **\$122,498.48**



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 1	Review of documentation relating to Swift Project (DIW) and draft memo of findings;	4.0
Oct 2	Receipt and review of CN bond on Swift; execute Bill of Sale; various emails to M. Demers of Jenkins Marzaban; email to R. Reeson; email to RBC regarding Swift; attend to various administrative matters;	4.0
Oct 3	Prepare for and attend meeting with M. Demers regarding background to Swift project and certain other related issues;	3.0
Oct 4	Internal meeting and discussion and review of Ritchie Bros. accounting and commission agreements;	1.0
Oct 7	Attend to various emails regarding sale to Canonbie and closing matter, Mt. Milligan accounts receivable settlement and release, Potash holdback amounts and other matters;	1.0
Oct 8	Attend to various emails regarding Canonbie removal of tools from Potash site, media enquiries regarding St. Jude cathedral in Iqaluit and email to RBC in that regard;	1.0
Oct 9	Attend to various emails regarding DIW name change, Swift holdback release application and related matters;	1.5
Oct 10	Review emails from O. Konowalchuk regarding various matters; attend to Directors' consent to change name of DIW; telephone conversation with G. Cayen of NCC Developments regarding St. Jude promissory note; email to RBC regarding St. Jude p-note;	2.0
Oct 11	Telephone conversation with O. Konowalchuk regarding Swift application, consent of Directors' regarding name change for DIW, and various accounts receivable matters; execute Consent re name change of DIW;	2.0
Oct 15	Telephone conversation with G. Ivany of RBC re: St. Jude promissory note; internal discussion and meeting regarding next steps and outstanding matters; internal meeting and discussion regarding outstanding real estate appraisals on Inuvik real estate;	1.5
Oct 16	Conference call with O. Konowalchuk and G. Oliver of Gowlings regarding Swift holdback application and position of the Receiver; update for G. Ivany of RBC regarding St. Jude promissory note matter;	2.5
Oct 17	Attend to various emails regarding Mt. Milligan accounts receivable and related matters;	1.0
Oct 20	Review matters and documentation surrounding Swift Veresen matters;	1.0



Dowland Contracting Ltd. – 89627A

Oct 21	Review Potash receivable matter and internal call to discuss;	1.0
Oct 23	Internal meeting and update on sale of Inuvik real estate;	0.5
Oct 25	Telephone conversation with Greg Cayen of NCC Developments regarding St. Jude promissory note;	0.2
Oct 28	Internal discussion regarding Lloydminster receivable and St. Jude promissory note; review other matters including update on accounts receivable collections;	1.0
Oct 29	Review information regarding outstanding amounts due from NCC Group of Companies; review real estate appraisal on Inuvik “Blue Building”;	1.0
Oct 30	Internal discussion regarding real estate appraisal on Inuvik “Blue Building” and discharge of serial number registrations;	0.5
Oct 31	Review accounts receivable update memorandum from O. Konowalchuk and review of accounts receivable tracking schedule.	1.0
TOTAL – T. Martin		30.7 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Tim Reid</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 3	Review invoices & sign cheques; discuss Rocanville Hold Back and Source Deductions with Orest;	0.8
Oct 31	Review invoices and sign cheques, receipt and review of emails.	1.2
TOTAL – T. Reid		2.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Oct 1	Discussion with D. Karst and G. Pemberton on Inuvik lots; Calls from Cara Dawn Transport on pick up of equipment from various locations; Discussions with D. Eigenseher re: closing of Inuvik property transactions; Call to English River First Nation (“ERFN”); Call to D. Karst re: computers; Call to O. Konowalchuk re: MG Lodging;	4.5
Oct 3	Call from A. Pruss at Ritchie Bros; Calls to Intact and ERFN on various matters;	1.5
Oct 4	Meeting with Ritchie Bros re: purchase price adjustment; Call to ERFN, BBCG, Ed Chasse and Micky Lux re: Patuanak assets; Call to R. Wilk re: adjustments;	2.5
Oct 9	Discussion with ERFN lawyer; Call from J. Weiller on Iqaluit; Emails to Miller Thomson re: Edmonton; Call to G. Pemberton re: clean up of Inuvik yards; Email to S. Gardner re: residence and discussion with T. Martin on various matters;	3.5
Oct 10	Emails with O. Konowalchuk; Email from W. Jackson at Ritchie Bros; Dealt with final tools at Rocanville;	2.5
Oct 11	Emails back and forth with Ritchie Bros on adjustments;	1.0
Oct 15	Call with L. McIntyre of ERFN; Discussion with A. Pruss re: Drumheller and Wainwright; Follow up with Miller Thomson on Inuvik and Iqaluit property sales;	0.75
Oct 16	Further discussion with A. Pruss re: amendments; Call to R. Wilk re: registrations and computers; Call to ERFN and issued bill of sale for Patuanak camp; Obtained update on real estate sales and send email to G. Pemberton re: various matters;	1.5
Oct 17	Call with J. Walker re: update and J. O’Connor and J. Strueby on funds due from Intact;	1.0
Oct 18	Review of Ritchie Bros. adjustment schedule; Call to T. Gusa and A. Cinnamon; Calls to J. Walker and A. Pruss re: asset sale and closing; Call to D. Karst re: unit S124. Calls to J. O’Connor and S. McCracken re: heaters;	4.0
Oct 21	Emails and call with R. Reeson and T. Gusa re: Ritchie Bros PPSA clearances; Call to D. Loewen re: ERFN sale; Review of Ritchie Bros. document and agreement to final list of adjustments;	4.0
Oct 22	Call to T. Gusa on Ritchie Bros and signature of documents; Email to S. Gardener re: residence; Call to D. Eigenseher re: Inuvik closing; Call to D. Loewen re: ERFN and email with copy of court order and bill of sale; Call to T. Gusa re: same;	3.0



Dowland Contracting Ltd. – 89627A

Oct 23	Review of T. Gusa letter; Discussion on Iqaluit residence; Discussion with D. Karst on Inuvik power; Discussion with A. Cinnamon and W. Jackson re: Ritchie Bros sale; Call to G. Pemberton on progress in Inuvik;	2.0
Oct 24	Email to D. Karst re: lot; Discussion with T. Martin; Email to O. Konowalchuk re: records in Inuvik and Whitehorse; Call to A1 delivery re: records; Call with A. Cinnamon re: Ritchie Bros documentation to be signed;	0.5
Oct 25	Call to D. Eigenseher re: Iqaluit properties; Call to L. Macdonald re: his appraisal;	1.0
Oct 28	Comparison on appraisal with 2011 version; Discussion with L. Macdonald on report; Call from D. Karst on repairs to the Inuvik yard;	6.0
Oct 29	Memo on blue building options; Discussion of same with T. Martin;	4.0
Oct 30	Emails to Miller Thomson lawyers re: various properties; Calls from G. Pemberton on closing of Inuvik buildings and interest in the blue building; Call to G. Pemberton to clarify issue of the location of the Quonset hut;	2.0
Oct 31	Emails to T. Gusa re: Nunavut order; Emails to D. Karst re: heating system; Email from Ritchie Bros re: proceeds; Emails from B. Lannan and Miller Thomson re: Iqaluit leases; Call to J. O'Connor re: containers.	2.5
TOTAL – C. Beveridge		47.75 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 1	AR tracking and AR second notice letter update; collection of AR; search for bond and other Swift documentation; Matco / laptop matters from Inuvik; preparation for meeting in Edmonton on outstanding matters with M. Elliot and R.W ilk;	3.0
Oct 2	Meeting with R. Wilk and M. Elliot and review Swift margin analysis and back up information; AR tracking and reconciliation; Rocanville Holdback matters and review of Dowland financial information; internal call on Swift LP matters; set up on Timberline Accounting system of Dowland; collection of AR and update schedules;	10.6
Oct 3	AR update and review of Dowland G/L online (Timberline) and reconcile AR based on newer information in Edmonton, AB; internal preparation for second demand AR letters to customers; DIW review and reconciliation of T4 summaries and outstanding source deductions; track reporting from Timberline on payroll and preparation for CRA audit; Mt. Milligan follow up on collections; Rocanville holdback documentation review and response; GIC investigation on surplus cash;	5.3
Oct 4	AR collection matters on NCC Dowland; Canonbie closing matters and review of information; Dasque lien claim review and assessment; AR letter (second notice) review and reconciliation ;	2.5
Oct 7	Canonbie closing matters; response to Potash Corp legal counsel re: Rocanville WEPPA and source deductions liabilities;	0.9
Oct 8	Canonbie email re: tools at Rocanville site and closure of bill of sale; email with counsel on same; amended T4's for DIW;	1.0
Oct 9	Review and address Dasque consent order with Swift; internal telephone conference re: same matter; telephone conference and email with conflict independent Receivers' counsel on Swift matters; Canonbie closing matters; response letter to Diocese Sept.30th letter; contact P. McGuinness and M. Elliot re: DIW consent to use of Dowland Industrial Ltd. for Canonbie matters;	3.0
Oct 10	Update AR analysis with R. Wilk; correspondence from independent counsel on Swift/Dasque consent order request; Canonbie removal of tools from sites and correspondence on release of funds from bill of sale;	2.7
Oct 11	AR tracking analysis; telephone conference with Receivers contractor at DIW re: Rocanville payments, accounting and payroll; read emails re: Canonbie closing documents between various counsel and Receiver;	2.1
Oct 15	Swift related matters; Lloydminster lien fund letter; review Mt. Milligan re-drafts of release and settlement from Project Parties; AR collection matters;	3.3



Dowland Contracting Ltd. – 89627A

Oct 16	Telephone conference with independent counsel on Swift consent order re: liens; emails and telephone conference with Marsh Insurance on outstanding payments; Mt. Milligan/Minex release letter review and discussion; review of AP project listing from Timberline; review of Potash proposal of distribution on holdback amounts and submission on internal email re: suggested approach with counsel; emails with J. McPhail on WEPPA and AP; update internal outstanding list of duties and tasks; update project analysis and internal review re: Intact claims, etc.;	3.0
Oct 17	AR project receivables; Minex and Mt. Milligan related matters;	1.7
Oct 18	Telephone call with Marsh Canada re: insurance coverages; receipt of AP and AR listing and review for specific jobs on Dowland's Timberline system;	1.5
Oct 22	R&D and forecast update;	0.8
Oct 23	Telephone call with McTavish School project engineer re: deficiency claims; telephone call and emails with P. McGuinness and former management re: same; email with counsel re: Mt. Milligan;	1.3
Oct 24	Review of certificate of performance for McTavish school; update and review R&D schedule and forecast for Dowland; Whitehorse documents and storage matters;	1.2
Oct 27	Mt. Milligan lien and other project AR collection matters (City of Lethbridge); updated R&D and forecast schedule;	1.2
Oct 28	AR tracking listing and update for AR collections and analysis of collections on trade and project receivables;	2.0
Oct 29	AR project tracking; reconciliation of project receivables and telephone conference with R. Wilk and M. Cheung re: second demand letter submissions; invoice payments; review of revised release of Mt. Miligan and city of Lloydminster lien matters; telephone call with G. Cayen of NCC re: outstanding project receivable collections from NCC and other matters;	2.8
Oct 30	AR analysis; telephone call and email review from NCC Dowland and review of back up provided by NCC re: the reconciliation of accounts; stat declaration document review from legal counsel on Potash; email with legal counsel of Potash on holdback and AR;	5.9
Oct 31	Respond to various creditor calls and inquiries on process; finalizing memo to file and AR update; AR letter - second demand notices to all creditors and work with R. Wilk and M. Cheung on these matters; update draft R&D and Forecast schedule.	3.7

TOTAL – O. Konowalchuk**59.5 hrs.**

Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Oct 1	Accounts Receivable Collections; Prepare for meeting with O. Konowalchuk; search for Swift Power bonds and other;	4.0
Oct 2	Pick O. Konowalchuk up from Airport; stop at Staples to purchase printer for small office & set up printer; have Catalyst connect O. Konowalchuk to Dowland server; Spend day with O. Konowalchuk and Morgan working on Accounts Receivable tracking schedule and AR Reporting;	9.0
Oct 3	Work on second AR mail out contents and list; Search Timberline for various T4 and Employee information;	4.0
Oct 4	Make arrangements with Consolidated to pick up the Hyundai Santa Fe from Dowland; Follow up with Various Provincial safety authorities for the Canonbie Document Request; Confirm additional items picked up by Ritchies for C. Beveridge;	3.0
Oct 7	Attend Dowland to release Hyundai Santa Fe to Consolidated for Hyundai; Check mailbox, attend Post Office and have mail redirected to the Calgary office;	4.0
Oct 8	AR Collection calls; Update Vivian Moran on removal of assets from Dowland;	4.0
Oct 9	AR Collection;	4.0
Oct 11	Review additional asset list provide by C. Beveridge; Matters related to second AR Mail out; Find and Printout various sub ledgers for Orest from Timberline;	5.0
Oct 15	Confirm balances in the DCL and DIW tracking schedule match Timberline sub ledgers;	4.0
Oct 16	Matters related to shipment of computers and servers from Inuvik; Find and Print various items requested by O. Konowalchuk from timberline for Swift Power and Lloydminster projects; Various admin matters;	6.0
Oct 28	Reconcile AR collections to R&D, matters related to AR Letters;	3.0
Oct 29	Work on AR Tracking and R&D reporting with O. Konowalchuk and J. Strueby; A/R Collection and second Mail out;	4.0
Oct 30	Work on AR Tracking and R&D reporting with O. Konowalchuk and J. Strueby; A/R Collection and second Mail out;	4.0
Oct 31	Work on AR Tracking and R&D reporting with O. Konowalchuk and J. Strueby; A/R Collection and second Mail out; Conference call with J. Strueby & O. Konowalchuk.	4.0

TOTAL – R. Wilk**62.0 hrs.**

Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 1	Preparation of 2013 T4 slips;	1.5
Oct 3	Internal update meeting regarding Rocanville project and employee source deductions; correspondence with J. McPhail; analysis of source deductions;	3.5
Oct 4	Analysis of employee source deductions; review of mail correspondence received;	1.5
Oct 7	Correspondence with J. McPhail regarding the Rocanville project and employee source deductions; correspondence with creditors;	1.0
Oct 8	Correspondence with J. McPhail regarding the Rocanville project and employee source deductions; correspondence with creditors;	1.0
Oct 9	Follow-up with J. McPhail; correspondence with creditors;	0.5
Oct 11	Reconciliation of employee source deductions for Rocanville employees;	0.5
Oct 16	Review of 2013 T4 slips;	1.5
Oct 17	Review of 2013 T4 slips; follow-up on sale of photocopier;	2.5
Oct 18	Review of 2013 T4 slips; review of mail correspondence received;	2.5
Oct 24	Review of mail correspondence received; follow-up on sale of photocopier and correspondence with the lessor and legal counsel;	0.8
Oct 29	Correspondence with the CRA regarding GST account set-up; review of invoices for disbursements;	1.0
Oct 30	Follow-up on trust account audit; review of mail correspondence received.	1.0
TOTAL – V. Chan		18.8 hrs.



Dowland Contracting Ltd. – 89627A

<u>Jill Strueby</u>	<u>Description</u>	<u>Hrs.</u>
Oct 1	Email correspondence with V. Chan and M. Cheung; telephone call with V. Chan and Service Canada in regards to WEPP; telephone call to employees in regards to WEPP payments, meeting with O. Konowalchuk in regards to banking, wires, R&D schedule, WEPP issues;	2.5
Oct 2	Prepare payment of invoices; deposit cheques; update cash flow R&D; email and telephone call correspondence with RBC in regards to wire transfers and banking updates;	4.8
Oct 3	Telephone call with V. Chan in regards to WEPP, T4's and potential claims; M. Cheung correspondence in regards to employee WEPP claims and amendments; email correspondence with RBC in regards to wire transfers; update R&D schedule; prepare payments; deposit cheques;	4.2
Oct 4	Email and telephone call correspondence with creditors, service providers and employees;	2.0
Oct 7	Email and telephone call correspondence with creditors; discussion with R. Wilk in regards to Edmonton office space; review of A/R listing;	4.5
Oct 8	Email and telephone call correspondence with creditors, utility companies; email correspondence with C. Beveridge in regards to deposits; email correspondence with R. Wilk in regards to A/R and utility services;	6.2
Oct 9	Telephone call and email correspondence with creditors; discussion with V. Chan in regards to DIW and WEPP claims; prepare payments and update R&D;	4.3
Oct 10	Review of A/R listing for accounts received; update A/R listing; telephone call and email correspondence with R. Wilk and O. Konowalchuk in regards to A/R;	2.5
Oct 11	Update R&D; review forecasted amounts; discussion with Konowalchuk in regards to the forecast and A/R collections;	5.5
Oct 15	Telephone call and email correspondence with creditors and employees;	1.2
Oct 16	Telephone call and email correspondence with creditors and employees;	0.5
Oct 17	Update R&D schedule; email correspondence with C. Beveridge; creditor calls and email correspondence; update utility listing and forecast amounts; look into phones in Inuvik; ensure utilities still connected; telephone call NWPC in regards to invoices;	8.5



Dowland Contracting Ltd. – 89627A

Oct 22	Meeting with RBC in regards to GIC; reconciliation of utility accounts; telephone call with NTPC, Quilliq, Uqsuq, and other Northern utility companies; telephone call and email correspondence with C. Beveridge in regards to asset sales; update R&D schedule; review A/R listing;	8.4
Oct 23	Email correspondence with C. Beveridge and S. Gardener in regards to sale of property and utilities; telephone call and email correspondence with Miller Thomson in regards to sale of assets and cheque deposit;	5.5
Oct 24	Email correspondence in regards to payment; telephone call with creditors and employees; reconciliation of new utility statements; prepare wire transfer reconciliation to general trust account for deposits and payments;	4.1
Oct 30	Telephone call with R. Wilk in regards to Telus account and updates on receivables; prepare payments to contractors and utility companies; discussion of R&D schedule; deposits and forecast; email correspondence with C. Beveridge in regards to Nunavut and Yukon;	6.2
Oct 31	Conference call with O. Konowalchuk and R. Wilk in regards to R&D and A/R schedules; email correspondence with Miller Thomson; prepare wire and payments; update R&D schedule.	3.2
TOTAL – J. Strueby		74.1 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 4	Preparation for distribution of A/R letters.	1.0
TOTAL – M. Lee		1.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Oct 1	Prepare employee T4s;	1.0
Oct 2	Prepare employee T4s;	6.0
Oct 3	Prepare employee T4s;	4.0
Oct 7	Prepare employee T4s;	1.5
Oct 29	Telephone call with O. Konowalchuk & R. Wilk regarding distribution of A/R letters; email correspondence with R. Wilk re: same; prepare mail merge;	1.0
Oct 30	Telephone and email correspondence with R. Wilk regarding distribution of A/R letters;	0.5
Oct 31	Telephone and email correspondence with R. Wilk regarding distribution of A/R letters; prepare mail merge.	2.0
TOTAL – M. Cheung		16.0 hrs.





January 6, 2014

Dowland Contracting Ltd. et al.
 c/o Suite 570, 202 – 6th Avenue SW
 Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period November 1 to November 30, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	21.20	575	\$12,190.00
C. Beveridge, Sr. Director	26.75	475	12,706.25
O. Konowalchuk, Director	51.70	425	21,972.50
V. Chan, Sr. Associate	22.50	350	7,875.00
J. Strueby, Associate	60.00	275	16,500.00
Ray Wilk, RW Consult	36.50	275	10,037.50
M. Cheung, Administration	13.75	100	1,375.00
	232.40		82,656.25

Disbursements:

Courier	57.75
Website/Data Site Set up & maintenance	1,787.11
	<u>1,844.86</u>
	84,501.11

Add: GST (5%) 4,225.06

TOTAL INVOICE **\$88,726.17**

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: **89627A – Invoice #6**
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 4	Review analysis of NCC related accounts receivable and review of other project and accounts receivable matters; review updated project analysis;	1.5
Nov 5	Conference call with Miller Thomson and O. Konowalchuk regarding Swift matter, Rocanville holdback matter, equipment sale closings, St. Jude note, Minex and closing of certain real estate properties in Iqaluit;	1.1
Nov 6	Receipt and review of Minex release from Miller Thomson and email re: same; receipt and review of email from P. Carson of Miller Thomson regarding Potash/Rocanville holdback and request for payment of subcontractors; internal discussion and conference call regarding miscellaneous accounts receivable matters; receipt of email from Miler Thomson re: Swift/Veresen matter;	1.5
Nov 7	Review emails regarding Potash matter and release of funds to sub-contractors on Rocanville; internal meeting and discussion regarding status of real estate closings of Iqaluit properties;	1.0
Nov 12	Review of cash flow forecast and cash receipts and disbursement statements; consider and raft outline of Receiver's Fifth Report; review Minex release re: Mt. Milligan receivable; email to G. Cayen of NCC regarding various matters;	1.0
Nov 14	Review Mt. Milligan/Mines release document and various matters;	1.5
Nov 15	Review email re: St. Jude promissory note and Father Barlow voicemail and related matters;	1.0
Nov 18	Review of lease extension documentation regarding Blue Building in Inuvik and email to C. Beveridge with questions; review of draft analysis of equipment registrations and allocation of sales proceeds;	1.5
Nov 19	Review accounts receivable collection notices and review analysis; email to O. Konowalchuk regarding same;	1.5
Nov 20	Attend to emails regarding accounts receivable demand notices and St. Jude promissory note and email to O. Konowalchuk; attend to various file administrative matters;	2.0
Nov 22	Internal meeting and discussion regarding Blue building in Inuvik and lease extension; email regarding St. Jude promissory note and future conference with Diocese; review various accounts receivable matters;	1.5



Dowland Contracting Ltd. – 89627A

Nov 25	Conference call with Bishop Parsons, Greg Cayen of NCC and O. Konowalchuk regarding possible settlement of the promissory note; internal discussion regarding sale of Iqaluit real estate; emails regarding cash balances and statements of receipts and disbursements;	1.6
Nov 27	Send RBC and R. Rutman a copy of letter from Diocese on St. Jude note; review emails and confirm meetings in December with Miler Thomson;	1.5
Nov 28	Email to RBC re; St. Jude note matter; attend to insurance matters; review lease renewal on Blue Building;	1.5
Nov 29	Attend to various matters including St. Jude promissory note matters, emails from O. Konowalchuk on various matters; review of financial reconciliation of balances due from Diocese; draft letter/response to Bishop Parsons.	1.5
TOTAL – T. Martin		21.2 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Nov 1	Email with R. Rutman re: PPSA releases; Call to D. Karst re: utilities disconnection; Discussion with D. Eigenseher re: statement of adjustments; Discussion with S. Gardener and Q Corp re: Nunavut Order;	1.5
Nov 4	Call with Mario Lemieux at Rocky's Plumbing re: building; Call with D. Karst re: Inuvik; Discussion with D. Karst on Tuk properties and heating options for blue building;	0.75
Nov 5	Call with D. Eigenseher; Emails with J. Strueby, G. Pemberton and D. Karst;	0.5
Nov 6	Collated information on blue building operating costs and revenues for M. Lemieux;	1.0
Nov 7	Correspondence with Miller Thomson re: consents for Iqaluit;	0.5
Nov 8	Emails with S. Gardener, D. Eigenseher, T. Gusa on property transactions and other matters; Email to O. Konowalchuk re: the R&D and Dowland deposits and call to J. Strueby on the same;	1.5
Nov 12	Call with O. Konowalchuk on R&D and various other correspondences;	1.0
Nov 18	Emails on PPSA discharges with T. Martin, T. Gusa and O. Konowalchuk; Discussion with T. Martin on Iqaluit; Emails to S. Gardener on residence; Emails from J. Strueby re: bills to be paid;	1.5
Nov 19	Email to T. Gusa re: Ritchie Bros closing; Email to J. Weller re: renewal of Acklands Granger lease;	0.75
Nov 20	Dealing with issues relating to Inuvik Power Corp turning off power; Calls to D. Karst, T. Roche (NWT Power Corp.) and J. Strueby re: power bills; Discussion with V. Chan on property calculations;	1.0
Nov 21	Inuvik building lease renewal discussions; Discussions with Marsh on insurance renewal terms; Emails with T. Gusa re: funds from Ritchie Bros and PPSA releases;	4.0
Nov 22	Discussions with J. Weller of Coldwell Banker and T. Martin on lease renewal; Further discussions with M. Poplett from Marsh on insurance renewal and claims in process; Emails to D. Karst on insurance claims and O. Konowalchuk on truck insurance claim; Review of email from M. Poplett;	2.0



Dowland Contracting Ltd. – 89627A

Nov 25	Calls to D. Eigenseher re: Iqaluit properties; Emails from S. Gardener on the residence and work required; Investigation into Paulatak and Sachs Harbour properties; Call with D. Eigenseher on Nunavut process for lease transfer and tenancy at will; Review of PPSA registrations and updated schedule for Ritchie Bros adjustments; Reviewed differences in bill of sale amounts; Discussion with T. Martin on same;	5.5
Nov 26	Emails from S. Gardener; Review of PPSA register; Calls from interested party on Paulatak; Email to D. Loewen re: English River First Nation;	1.75
Nov 27	Various email correspondence;	1.0
Nov 28	Dealing with insurance renewal; Emails from Miller Thomson on properties and other email correspondence;	1.5
Nov 29	Call to Sachs Harbour hamlet; Emails on leases and insurance renewal; Calls with M. Poppett of Marsh on insurance.	1.0
TOTAL – C. Beveridge		26.75 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 1	Meeting with NCC Dowland G. Cayen to go over outstanding accounts and discussion re: Diocese matters, etc.; email with RBC on funds held in trust re: United Rentals; AR 2nd demand letters; continued AR reconciliation;	2.5
Nov 3	reconciliation of NCC Dowland Construction AR accounts to Dowland and review of back up information on projects, potential lien matters, AP, etc.;	2.4
Nov 4	AR project assessment and review; email with counsel on same; preparation for meeting tomorrow on outstanding matters; reconciliation of NCC project receivables for collections; telephone call with accountant of NCC Dowland;	2.2
Nov 5	Update call with counsel on outstanding significant matters; Dowland security report review; email with RBC re: release of trust funds; NCC Dowland discussion with accountant and outstanding receivables;	2.0
Nov 6	Potash/Rocanville matters and review of counsel email to Receiver; review of release (draft) on Miligan outstanding receivable and discussion internally re: the same; AR demand mailout preparation and discussion on other AR;	4.6
Nov 7	Potash/Rocanville Matters; update and review R&D schedule and forecast and account for recent asset sales; AR reconciliation; Whitehorse server matters and IT information collection; administrative matters and internal discussions	3.0
Nov 8	Creditor calls/email re: outstanding project receivable and review of termination of contract with Aboriginal Affairs and Northern Development; AR mailouts review re: demands; updated R&D schedules	2.3
Nov 9	Review of emails and documentation on reconciliation of asset sale collections with C. Beveridge and J. Strueby; R&D schedule and internal review; email to Nassituq Corp on outstanding invoices;	1.4
Nov 11	Updated R&D for asset sales and communication the same; bid register review and reconciliation of asset sales with C. Beveridge;	1.5



Dowland Contracting Ltd. – 89627A

Nov 12	Nassituq AR matters and discussions with creditor; multiple matters re: Minex on settlement agreement and NWT Power Corp; allocation of professional fees for reporting; final review of non-project receivables demand collection letters with A&M team and arrange for mail-out;	2.8
Nov 13	Redraft of Minex settlement offer with counsel;	0.3
Nov 14	Termination of contract with Indian Affairs; Minex release matters; head office Edmonton location electrical bills, etc.; Diocese matters and media; labour standards matters with DIW and payroll; wiring and settlement trust fund matters on Rocanville;	2.2
Nov 15	WEPPA and labour standards matters conference call ; review of WEPP and payroll information from company;	1.4
Nov 17	Response to creditor emails;	0.1
Nov 18	Creditor response on claims; sale of equipment and collection of receipts; discharge of lien discussions;	0.6
Nov 19	Revised reconciliation of Arviat and other NCC Dowland receivables; call back creditor on demand letters sent; work on 2nd demand letters for project receivables with bonding companies;	1.9
Nov 20	Payroll and GST matters and discussions with R. Wilk on upcoming audit; lease matters in Edmonton and corporate insurance;	2.0
Nov 21	Various customer calls and email on collection of AR; insurance discussion with Agent; update and finalize 2nd demand notices to projects receivables; discussion with NCC;	3.3
Nov 22	Conference call with NCC Dowland president re: Diocese and other receivables; email with northern public works; various emails with customers and response to demand letters on outstanding balances; responding to legal letters re: AR; respond to Rocanville trust funds with Potash; accounts reconciliation;	4.8
Nov 23	Review of request from J. Purdy on cash flow forecasts and send internal email re: same; send email reminder to counsel of Applicants re: outstanding claims; review of draft budget to actual and forecast;	1.4



Dowland Contracting Ltd. – 89627A

Nov 25	Email response from creditors (NWT Power Corp) counsel and respond; follow up on deposits received from sale of assets; t/c with Diocese of Arctic members re: resolution of outstanding Note; internal calls re: Diocese; addressing insurance matters with Marsh and C. Beveridge; research of back up information re: projects; emails received from counsel from creditors re: AR letters received;	2.8
Nov 26	Preparation of trust examination and review of records with R. Wilk; addressing matters with main office landlord; reconciliation of NCC Dowland receivables and accept payment on same; review of Diocese proposal to Receiver; emails from creditors re: AR demand letters;	3.0
Nov 27	Emails with counsel on project receivables; email and telephone call with Nassituq corporation; discussions re: Diocese matters and settlement;	1.4
Nov 28	St. Jude (Diocese) matters on settlement; review of information provided by Diocese on reconciliation of amounts outstanding to DCL accounts;	1.2
Nov 29	Review of counter-offer on Diocese matters from Receiver; follow up with Minex settlement and other AR matters.	0.6
TOTAL – O. Konowalchuk		51.7 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 1	Review of invoices for disbursements;	0.5
Nov 4	Review of 2013 T4 forms prepared; review of invoices for disbursements;	2.0
Nov 5	Review of 2013 T4 forms;	0.5
Nov 7	Follow-up on termination date for WEPP applications; follow-up on sale of leased asset;	1.0
Nov 8	Follow-up on termination date for WEPP application; correspondence with Ricoh and T. Gusa regarding the sale of the leased asset;	2.0
Nov 14	Correspondence with Labour Canada regarding termination date;	2.0
Nov 15	Internal update meeting; preparation for 2013 T4 mailout; analysis of WEPP claim amounts; preparation for bankruptcy forms;	3.5
Nov 21	Analysis of gas expenses and operating income for blue building in Inuvik;	0.5
Nov 25	Correspondence with employees regarding WEPP claims; follow-up on 2012 revised T4s received from the CRA and 2013 remittances;	1.0
Nov 26	Correspondence with R. Wilk and CRA regarding revised 2012 T4s; preparation of 2013 T4 summary;	3.0
Nov 27	Correspondence with CRA regarding revised 2012 T4s and follow-up on 2013 remittances and T4 summary; review of invoices for processing; follow-up on GST account;	3.0
Nov 28	Correspondence with R. McDonald, CRA regarding revised 2012 T4s and 2013 remittances; review of invoices for processing; draft of bill of sale for photocopier;	3.0
Nov 29	Follow-up with R. Ruygrok regarding bill of sale for photocopier.	0.5
TOTAL – V. Chan		22.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 5	Telephone call with O. Konowalchuk and R. Wilk in regards to A/R reconciliation; update R&D schedule; prepare payments and wire transfers; telephone call utility companies in regards to invoicing; email correspondence with GNWT in regards to land leases;	6.5
Nov 6	Email correspondence with C. Beveridge in regards to blue building; prepare payments and bank wires; telephone call with utility companies in regards to services and application of payments;	3.5
Nov 7	Update R& D for payments and deposits; telephone call with Inuvik gas in regards to services and properties; prepare payments for vendors, review of bank statements;	1.5
Nov 8	Update R&D; review of deposits; update deposits working paper; review of Statement of receipts and disbursements for sale of assets; email correspondence with O. Konowalchuk and C. Beveridge in regards to deposits and deposit returns;	4.0
Nov 14	Review of bank account transactions; telephone call with Kitnuna Gas in regards to home heating oil accounts; email correspondence with former employee; email correspondence with V. Chan in regards to WEPP;	3.5
Nov 15	Conference call with V. Chan and O. Konowalchuk in regards to DIW employees, Service Canada, GST and Ascend; telephone call CRA in regards to DCL and DIW outstanding GST; Source Deductions and audit; telephone call with creditors and former employees;	6.5
Nov 18	Telephone call with utility companies; email with Shaw to disconnect services; update R&D for payments made;	3.5
Nov 19	Telephone call and email R. Wilk in regards to utilities and A/R; review of invoices and discussion with O. Konowalchuk in regards to service payments; email correspondence with PCS in regards to wire transfer;	3.8
Nov 20	Email and telephone call C. Beveridge in regards to the utilities of the Blue Building; telephone call with utility companies to retrieve statements for the last 24 months for the Blue Building; prepare a operating income/expense estimate for the Blue Building; telephone call creditors, email correspondence creditors;	8.7
Nov 21	Telephone call and email correspondence with Weathford Canada, email correspondence R. Wilk in regards to A/R collections and invoices; telephone call in regards to CRA audit; telephone call with NTPC to sort out utility accounts;	4.4
Nov 22	Telephone call Uqsuq corporation in regards to continuation of services; email and telephone call with C. Beveridge in regards to Uqsuq corporation;	1.5



Dowland Contracting Ltd. – 89627A

Nov 26	Email correspondence C. Beveridge in regards to sale of assets to Ritchie Brothers; email and telephone call R. Wilk in regards to A/R collected and reconciling A/R listing to R&D; correspondence with O. Konowalchuk and R. Wilk in regards to RCT trust exam for payroll and GST; correspondence with L. Duplessis in regards to WEPP;	5.9
Nov 27	Correspondence with RBC in regards to bank transactions; email correspondence with R. Wilk and O. Konowalchuk in regards to payment confirmations and A/R collections;	2.2
Nov 28	Prepare payments to vendors; update R&D schedule; email correspondence with C. Beveridge in regards to R&D; telephone call R. Wilk in regards to A/R collected and updated R&D schedule; email correspondence RBC and review bank transactions.	4.5
TOTAL – J. Strueby		60.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Nov 1	Various AR matters find initial mail outs and various invoices for O. Konowalchuk; Work with M. Cheung on getting second AR letters ready for mailing;	6.0
Nov 4	Retrieve various invoices and AP listings for various projects from Timberline; Send to O. Konowalchuk;	3.0
Nov 6	Work with M. Cheung on getting second AR mail out complete; Confirm letters to be sent to O. Konowalchuk; Send M. Cheung letters to be cc'd and who to cc;	2.0
Nov 12	Final review of AR letters prior to mail out; Meet Michael from Catalyst at satellite office to have him remove server to replace drive with a solid state drive;	2.5
Nov 13	Attend satellite office to allow Michael from catalyst to bring upgraded server and re install;	2.0
Nov 15	Find and email invoice for Stantech; Review Alaska, Kamloops and Edmonton server for documents related to various projects and related claims.	4.0
Nov 18	Discussion with O. Konowalchuk regarding AR Collections and server data to be retrieved; Send various AR invoices; Arrange for connection of O. Konowalchuk's Laptop to server; Contact Roxanne at NSD61 about AR; Review and approve invoices for Jill;	2.0
Nov 19	Discussions with Terrago, Xerox and Dowland Landlord; Arrange to have final assets released from site; Various AR matters; Discussion with Revenue Canada arrange site visit for trust examiner; Determine records that are required;	2.0
Nov 21	Find Northern Property REIT Invoices on server copy to folder and send to Darlene; Reply on Weatherford receivable; Qayuqtukvik Society and Stantec receivables;	2.0
Nov 26	Meet with Terrago at former Dowland Site to remove Phone system and antenna; Prepare Xerox Copier for pickup; Various AR matters and have BC Safety forward documents to T. Marin;	3.0
Nov 27	Matters related to Diocese AR and other AR Matters and CRA trust exam preparation;	2.0
Nov 28	Attend Satellite office to meet with CRA trust examiner working on DCL & DIW Payroll and GST Exam.	6.0
TOTAL – R. Wilk		36.5 hrs.



Dowland Contracting Ltd. – 89627A

<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Nov 1	Prepare mail merge of A/R letters;	0.5
Nov 8	Correspond with O. Konowalchuk & R. Wilk Telephone call with O. Konowalchuk & R. Wilk regarding distribution of A/R letters; prepare mail merge;	1.5
Nov 12	Mail first batch of A/R letters;	1.75
Nov 15	Prepare mailout of employee T4s;	1.5
Nov 18	Sort & mail T4s to employees & Canada Revenue Agency;	5.5
Nov 22	Telephone call with O. Konowalchuk regarding second A/R letters; mailout A/R letters;	2.0
Nov 26	Summarize employee T4s.	1.0
TOTAL – M. Cheung		13.75 hrs.





February 5, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period December 1 to December 31, 2013, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	19.20	575	\$11,040.00
C. Beveridge, Sr. Director	56.00	475	26,600.00
O. Konowalchuk, Director	25.70	425	10,922.50
V. Chan, Sr. Associate	10.00	350	3,500.00
J. Strueby, Associate	47.00	275	12,925.00
Ray Wilk, RW Consult	16.00	275	4,400.00
M. Lee, Analyst	12.25	200	2,450.00
	<u>186.15</u>		<u>71,837.50</u>

Disbursements:

Website maintenance	242.11
Courier fees	82.60
	<u>324.71</u>
	72,162.21

Add: GST (5%) 3,608.11

TOTAL INVOICE \$75,770.32

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #7
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 2	Telephone conversation with G. Cayen of NCC Investments re: status of Note due from Diocese; internal meeting and discussion regarding cash receipts and disbursements and analysis; attend to insurance matters; email to RBC re: of Note due from Diocese;	1.2
Dec 3	Internal discussion regarding closing of Iqaluit real estate transactions;	0.2
Dec 4	Attend to insurance renewal matters and internal discussion regarding same;	0.5
Dec 5	Internal meeting and discussion regarding various matters;	1.0
Dec 9	Review letter from Diocese of the North and reply; email to O. Konowalchuk; email to RBC regarding reply to Diocese;	1.0
Dec 10	Review and internal discussion regarding renewal of lease for tenant of the Blue Building; review equipment realizations and allocation of serial numbered goods;	1.0
Dec 12	Telephone conversation with O. Konowalchuk regarding Rocanville receivables and related matters;	0.2
Dec 13	Review materials relating to Rocanville holdback matter; internal discussion regarding insurance matters; email to O. Konowalchuk and R. Reeson; review letter from Miller Thomson to legal counsel to Potash regarding Rocanville matters; email to R. Reeson at Miler Thomson;	1.7
Dec 16	Review MT agenda for meeting and emails regarding Potash/Rocanville matters; Review memo re: Blue Building valuation and lease matters;	0.5
Dec 17	Internal discussion regarding Blue Building valuation and lease matters;	0.8
Dec 18	Internal meeting and discussion regarding Iqaluit real estate closing matters and statements of cash receipts and disbursements reconciliation;	1.0
Dec 19	Review of tenant lease matters; review of cash receipts and disbursements;	1.0
Dec 20	Attend to various emails regarding Iqaluit real estate closing and related matters;	1.0
Dec 23	Review Miller Thomson legal analysis on various priority issues and asset classes; email to Reeson regarding discussion papers;	2.0
Dec 24	Financial analysis and proforma calculations for future interim distributions;	1.5



Dowland Contracting Ltd. – 89627A

Dec 27	Review and amend allocation Financial analysis and proforma calculations for future interim distributions;	2.5
Dec 30	Update equipment listings for serial numbered goods classification and update internal memorandum to legal counsel regarding various matters.	2.1
TOTAL – T. Martin		19.2 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Dec 2	Dealing with Marsh on insurance renewal and property issues relating to Iqaluit;	1.0
Dec 3	Further calls and emails on terms of the insurance renewal with Marsh and emails to lawyers regarding sale of Iqaluit properties;	1.5
Dec 4	Emails on insurance renewal and discussion with T. Martin on same; Call with D. Eigenseher on GST on property sale and direction of proceeds as well as indemnity; Call from S. Galloway re: truck located on Vancouver Island and discussion on same with V. Chan;	3.0
Dec 5	Call with J. Weller re: Acklands lease renewal terms and follow up emails on same;	1.0
Dec 6	Review of the PPSA register; Reconcile serial numbered goods; Review spreadsheet; Discussion with M. Lee on same;	7.0
Dec 9	Review of the updated R&D from J. Strueby; Email correspondence with O. Konowalchuk re: insurance;	4.0
Dec 10	Call to land office in Inuvik and further research on various properties in NWT (Paulatuk, Sachs Harbour and Tuktoyaktuk); Update PPSA schedule; Call with J. Weller re: NWT properties and Acklands lease renewal; Call to O. Konowalchuk and R. Wilk;	6.0
Dec 11	Call with J. Strueby re: R&D; Discussion with T. Martin/V. Chan on DIW; Review of spreadsheets;	1.0
Dec 12	Emails to G. Pemberton re: Western Arctic Contracting; Review lease renewal;	2.0
Dec 13	Further review of the R&D; Preparation of a memo on the Acklands lease renewal for T. Martin; Emails to S. Gardener and D. Eigenseher on Nunavut properties; Emails to G. Pemberton and D. Karst on the blue building in Inuvik;	5.0
Dec 16	Discussion with T. Gusa on discharge of security; Call to S. Gardener to explain further delay in closing sale of residence due to local government issues; Provided comments on R&D to J. Strueby; Call to G. Karpel re: Iqaluit security and keys to industrial building; Emails from M. Poplett and review of insurance policy;	2.0
Dec 17	Review of R&D; Prepare schedules for report; Meeting with M. Lee re: schedules for report and updates to the PPSA register/schedule; Further calls on the insurance renewal;	5.0
Dec 18	Discussion on real estate closings in Iqaluit; Finalize report schedules; Reconcile equipment and property sales to R&D and AR schedules; Discussion with M. Lee;	3.0

Dowland Contracting Ltd. – 89627A

Dec 19	Discussion with V. Chan on Kamloops bill for yard clean up; Further emails and discussion on Iqaluit properties and call with potential purchasers for Sachs Harbour and Paulatuk properties; Update schedules for latest R&D; Discussion with T. Martin on the same;	5.0
Dec 23	Emails to G. Pemberton re: bill of sale enquiries; Emails to O. Konowalchuk and J. Strueby re: Minex; Emails to Q Corp and S. Gardener re: closing of Iqaluit properties; Emails from J. Mihalcheon at Miller Thomson re: deposits and final accounting for sale of properties in Iqaluit;	2.0
Dec 24	Email from G. Pemberton and various other correspondences;	0.5
Dec 27	Emails with D. Karst on IDC interest in blue building and utilities. Email with O. Konowalchuk on Minex;	0.5
Dec 30	Meeting with T. Martin on equipment sales; Returned Beaufort Mechanical bills to D. Karst for his review and corrections; Finalized R&D for sale of Iqaluit properties and discussion with J. Strueby;	2.5
Dec 31	PPSA analysis and identification of unmatched items; Emails to D. Karst, G. Pemberton, Wildstone and Ritchie Bros. re: unmatched PPSA items; Emails re: buildings in Iqaluit and confirming handover of keys and utilities; Discussion with T. Martin.	4.0
TOTAL – C. Beveridge		56.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 4	Email from RBC counsel on worker's compensation letter; emails with insurance provider re: related but not Receivership filed companies of Dowland;	0.5
Dec 5	Legal letters from customers on Projects re: receiver collection letters; D&O insurance;	0.5
Dec 6	Creditor call and email return; emails on request for discussion of fact with press (no comment provided); letters from counsel received from customers re: Receiver collection letters;	1.6
Dec 8	Preparation of information binders on project analysis;	0.3
Dec 9	Diocese related matters and review of proposal for settlement; email with customers on outstanding balances to collect; emails from counsel of customers re: demand letters for collection;	1.0
Dec 10	Communication with Diocese on settlement discussion; email and telephone call with NCC accountant re: collection of outstanding AR; review of R&D summary of equipment sales;	1.4
Dec 11	Secondary lien request from counsel review; follow up on minex settlement and Potash matters re: lien; director liability matters; updated R&D schedule;	1.2
Dec 12	Potash matters on direct payment; communication with counsel on YHC corp projects and letters from demand notices; settlement on certain outstanding AR amounts from customers; lien matters on potash;	2.0
Dec 13	Rocanville project holdback matters and settlement on holdback release; review of cash in trust to be placed in GIC's; AR account review on collection of outstanding amounts	1.4
Dec 16	PCS matters and agreement on holdbacks; AR project reconciliation and information binder	1.2
Dec 17	Updated cash flow and R&D; finalize matters with Rocanville builder lien and holdback matters; GIC and trust related matters; Swift and Minex matters and review of information; legal letter from Robertson Stromberg re: client claims; legal letters and emails on Lloydminster project matters; Mt. Milligan settlement matters and arrange for collection of funds;	3.0
Dec 18	Mt. Milligan matters and arrange for wire transfers; Diocese matters and arrange for conference call with parties re: outstanding note; emails on AR reconciliation and collection of GST;	2.4
Dec 19	Lloydminster matters on lien fund and communication with counsel re: same; receipt of letters from Government of Canada re: projects and response to Receiver demand letters;	1.5



Dowland Contracting Ltd. – 89627A

Dec 20	Receipt of responses from bonding company's and counsel for various projects re: demand letters; review of updated R&D schedule;	1.3
Dec 23	Reconciliation of sales proceeds review of schedules; response to creditor calls; AR review on date of collection re: to priority matters; submission of contracts on DCL projects internal and to counsel;	2.0
Dec 27	ITC review and inquiries on status of source deduction and payroll audit from CRA	0.3
Dec 29	Follow up emails on GST and CRA with engagement team and Company;	0.4
Dec 30	Lease at HR matters (final month notice); project AR analysis and preparation of binders for upcoming next week meeting; analysis of contracts and letters received from customers / bonding company's; R&D schedule and emails with C. Beveridge and J. Strueby on release of deposits; review letter from Potash.	3.7
TOTAL – O. Konowalchuk		25.7 hrs.



Dowland Contracting Ltd. – 89627A

<u>Vicki Chan</u>	<u>Description</u>	<u>Hrs.</u>
Dec 2	Review of invoices for disbursements;	0.5
Dec 3	Analysis of source deductions for the CRA's payroll trust audit;	1.0
Dec 4	Correspondence with employee and R. Wilk regarding employee vehicle, analysis of current market values and condition of vehicle;	1.0
Dec 5	Correspondence with employee regarding the sale of the vehicle;	0.5
Dec 6	Analysis and correspondence with WCB Saskatchewan regarding a refund on the account;	0.5
Dec 9	Respond to employee WEPPA inquiries; follow-up with R. Ruygrok regarding the sale of the photocopier; correspondence with employee regarding sale of the vehicle;	1.5
Dec 10	Correspondence with employee regarding sale of the vehicle; correspondence with ICBC and Ministry of Finance regarding the applicable sales tax;	1.5
Dec 11	Prepare bill of sale for the vehicle;	0.5
Dec 12	Correspondence with employee regarding WEPPA inquiries; review of invoices for disbursements;	1.0
Dec 13	Correspondence with R. MacDonald of the CRA and R. Wilk regarding payroll trust audit results and amended T4s filed; review of the T4s and source deductions remitted;	1.5
Dec 19	Correspondence with Darlen Transport regarding clean-up costs.	0.5
TOTAL – V. Chan		10.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Jill Strueby</u>	<u>Description</u>	<u>Hrs.</u>
Dec 3	Email correspondence with C. Beveridge and Q. Corp in regards to sale of land; prepare payments; update R&D schedule; telephone correspondence with creditors; email correspondence with RBC;	6.0
Dec 5	Telephone conference and email correspondence with R. Wilk in regards to A/R collections and tracking; reconcile A/R listing; prepare wire transfer; email correspondence with RBC; email correspondence with C. Beveridge in regards to Acklands rent;	5.5
Dec 10	Review Dowland documents for incorporation information; reconciliation of equipment; email correspondence with C. Beveridge in regards to equipment sales;	5.0
Dec 11	Email correspondence C. Beveridge in regards to sale of Dodge Truck; telephone call with creditors; email correspondence in regards to NTPC; update to R&D;	3.5
Dec 16	Email correspondence with C. Beveridge; update to R&D and schedules;	3.0
Dec 17	Update A/R collections tracking; prepare letter to RBC for purchase of GIC; email correspondence RBC; prepare payments; email correspondence and telephone call to creditors, update R&D;	7.5
Dec 18	Conference call with V. Chan and O. Konowalchuk; email correspondence and discussion with O. Konowalchuk and C. Beveridge; review of updated R&D and schedules; telephone call with R. Wilk in regards to A/R tracking;	6.5
Dec 19	Review and update professional fees schedule; update R&D for A/R collections;	2.5
Dec 20	Email correspondence and discussion with M. Lee and C. Beveridge in regards to R&D and schedules; prepare payments;	3.5
Dec 30	Review of utility accounts; telephone call with BC revenue services in regards to outstanding balances; telephone call with ATCO gas in regards to accounts status; telephone call with employee in regards to WEPP claim.	4.0
TOTAL – J. Strueby		47.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Dec 4	Send email to Sonia Marchand outlining terms of repaying AR outstanding; Reconcile AR Tracking to R&D;	2.0
Dec 9	Follow up on various AR Matters including AR Tracking update; Search on server and timberline for information on various outstanding accounts as per listing provided by O. Konowalchuk; Set up Shortcuts for each account on server for O. Konowalchuk;	8.0
Dec 10	Find and send information (Scotsman) on the trailer setup in Rocanville for C. Beveridge; Meet with CRA Trust Examiner;	4.5
Dec 17	Deal with Terago and catalyst on problems with the server being down.	1.5
TOTAL – R. Wilk		16.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 18	Prepare statements of cash receipts & disbursements, professional fees, and realization proceeds from real estate and equipment;	5.0
Dec 19	Update statements of cash receipts & disbursements, professional fees, and realization proceeds from real estate and equipment;	1.0
Dec 20	Update schedule of realization proceeds from real estate;	0.25
Dec 30	Prepare binder of sale of assets and verify bills of sale to summary analysis;	3.5
Dec 31	Prepare binder of sale of assets and verify bills of sale to summary analysis; review PPSA serial numbers to PPSA Listing.	2.5
TOTAL – M. Lee		12.25 hrs.





February 27, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period January 1 to January 31, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	57.1	575	\$32,832.50
C. Beveridge, Sr. Director	16.6	475	7,885.00
O. Konowalchuk, Director	53.3	425	22,652.50
V. Chan, Sr. Associate	20.0	350	7,000.00
J. Strueby, Associate	72.0	275	19,800.00
Ray Wilk, RW Consult	39.0	275	10,725.00
M. Lee, Analyst	4.5	200	900.00
	<u>262.5</u>		<u>101,795.00</u>

Disbursements:

Airfare	531.25
Postage	146.79
	<u>678.04</u>

102,473.04

Add: GST (5%) 5,123.65

TOTAL INVOICE \$107,596.69

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #8
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Jan 2	Draft of memorandum for secured lenders and related analysis and schedules; email to O. Konowalchuk and R. Reeson regarding various matters;	5.75
Jan 3	Draft of memorandum for secured lenders and related analysis and schedules;	5.75
Jan 6	Receipt and review of detailed accounts receivable analysis; receipt and review of legal opinions on competing security interests; prepare for meeting in Calgary with Miller Thomson;	3.7
Jan 7	Review Swift matter and prepare for meeting with Miller Thomson; Review retainer letter of JML and related emails to Mike Demers; Review binder of material prepared by O. Konowalchuk;	4.0
Jan 8	Review of various project materials and documentation and prepare for meeting with Miller Thomson;	2.0
Jan 9	Attend in Calgary and meet with Miller Thomson (R. Reeson and P. Carson) and Gowlings regarding project matters including follow up with project sponsors and potential delay claims;	8.0
Jan 10	Draft emails to R. Reeson and review of emails from Gowlings regarding Yukon hospital projects;	1.0
Jan 13	Review emails from R. Reeson regarding various security matters; review of Swift letter and Intact counsel letter; review email of O. Konowalchuk regarding CRA claims; review Swift letter dated January 13, 2014 and email to M. Demers at JML;	2.0
Jan 15	Prepare for and attend meeting at JML with Mike Demers regarding Swift matter;	2.0
Jan 16	Email to R. Reeson regarding Drumheller project matter and letter from Rose LLP; internal discussion regarding remaining real estate matters;	0.5
Jan 17	Receipt and review of email from Demers to R. Reeson regarding Swift matter; review real estate matters and internal discussion regarding same;	1.0
Jan 18	Draft email/memorandum for circulation to secured lenders; review of remaining real estate matters;	2.0
Jan 20	Review of cash receipts and disbursements and related emails; internal discussion regarding Acklands lease and related matters;	0.5
Jan 22	Prepare draft memorandum for secured lenders and update analysis on realizations and cost allocations;	2.5



Dowland Contracting Ltd. – 89627A

Jan 23	Review cash receipts and disbursements and related analysis and reporting; Telephone call from W. Skelly regarding enquiry from Canonbie; Telephone conversation with R. Reeson regarding status of opinions and related matters;	2.7
Jan 25	Deal with enquiry from Canonbie; update memorandum and analysis for secured lenders;	2.2
Jan 26	Telephone conversation with R. Reeson regarding draft memorandum to secured lenders and amendments to memorandum;	1.0
Jan 27	Drafting of memorandum to secured lenders;	4.8
Jan 28	Draft email to R. Reeson regarding Saskatchewan PST matter, P-Note from Diocese and other matters; email to M. Demers regarding opinion in Swift matter; Review opinions from R. Reeson regarding security interests; and	3.2
Jan 29	Attend meeting in Toronto with RBC, G. Ivany and S. Kampers, to provide update on status of receivership and asset realizations.	2.5
TOTAL – T. Martin		57.1 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Jan 2	Review of PPSA information; Responded to emails;	1.5
Jan 6	Updated PPSA for information received from purchasers; Analysis of Nunavut serial numbered and non-serial numbered goods;	3.5
Jan 8	Responded to queries on Sachs Harbour property and others in NWT;	1.0
Jan 9	Email from S. Gardener and emails from K. Ruben re: Paulatuk property;	1.0
Jan 10	Review PPSA register; Discussions with T. Martin on NWT properties; Emails with J. Weller re: properties in NWT and potential buyers;	1.75
Jan 13	Discussion with T. Gusa on PPSA matters; Email from K. Ruben re: Paulatuk; Call to MACA re: lease;	0.5
Jan 14	Responded to various emails regarding properties;	1.0
Jan 15	Dealing PPSA emails from T. Gusa and responding to queries on the properties;	0.75
Jan 16	Drafted memo on properties for file and follow up discussions with T. Martin;	2.5
Jan 17	Discussion on Acklands Granger lease and current status;	0.25
Jan 18	Emails from Miller Thomson re: PPSA; Emails from D. Karst re: maintenance issues and computers;	0.5
Jan 20	Emails to D. Karst re: invoices and building issues; Email to M. Lemieux and D. Rogers re: blue building;	0.5
Jan 21	Review of latest R&D;	0.25
Jan 22	Reviewed R&D and discussion with T. Martin;	0.25
Jan 23	Request for information on Veresen agreement;	0.25
Jan 27	Discussion with T. Martin and emails to J. Weller on properties;	0.35
Jan 28	Review of memos prepared by T. Martin and provided comments;	0.5
Jan 30	Emails to D. Loewen on Patuanak assets and follow up with ERFN.	0.25
TOTAL – C. Beveridge		16.6 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jan 2	Communication with counsel and internal re: reports required for upcoming meeting analysis; review of company's electronic server backed-up for project files for Receiver analysis; on-line with server provider to deal with matters back up from Dowland and obtaining additional access;	2.5
Jan 3	Review of internal memorandum of significant issues; distribution and priority matters; further review on Company server for materials; binder support preparation and arrange for courier;	4.6
Jan 5	Email with counsel on project summaries and AR analysis; email and telephone call with R. Wilk on AR project summary, information and GST and Source Deductions;	3.3
Jan 6	AR and project review and information gathering for Jan.9th internal meeting with counsel; communication with parties re: same; review of comments from T. Martin on outstanding bond matters;	2.5
Jan 7	Review of CRA source deductions audit on DIW and DCL; insurance renewal matters; emails with P. McGuinness; review of data available on Dowland's server regarding projects, etc.;	2.2
Jan 8	Preparation of materials and analysis for engagement meeting with advisors to discuss outstanding matters; email on C-Cans and review of ownership matters from Nunavut sale and communication with C. Beveridge and G. Karpel on same; Agenda preparation for meeting on engagement matters on Jan.9-13;	9.7
Jan 9	A&M, Miller Thompson and Gowlings update meeting in A&M office to discuss engagement related matters and go-forward steps in dealing with remaining significant matters; AR analysis documentation;	7.2
Jan 10	Emails on outstanding items with counsel and T. Martin;	0.6
Jan 12	Internal emails re: source deduction audit from CRA;	0.3
Jan 13	Internal emails re: laptops and information; update on CRA source deduction audit and discussion internal on same; review of bonding company letter re: documentation matters and internal discussions re: same with counsel; review of go-forward plan from counsel on outstanding matters; emails on accounting information from counsel on delay impact claims; review of letter from counsel re: YHC; delay impact claim review; OSB requirement to pay fees; letter from counsel on Swift project in response to Receiver demand notice;	3.4
Jan 14	CRA source deduction call internally and other engagement matters; letter from Diocese on further settlement offer; email with former emails re: WEPPA claims and information;	2.0

Dowland Contracting Ltd. – 89627A

Jan 16	Investigate contracts from Dowland server on Projects for counsel and provide counsel; delay impact claims and respond to counsel on bonding company requests; telephone conference and working with catalyst to fix server issues from Dowland;	2.8
Jan 17	Respond to creditor email on claims;	0.3
Jan 20	R&D matters for reporting to secured lenders; dealing with IT server matters and relocation;	1.3
Jan 21	Review of updated R&D for DCL and DIW; HR lease matters in Edmonton; review of files on DCL server;	1.7
Jan 22	Review of counsel correspondence re: liens on YHC; telephone call with contractors and Catalyst; review of misc. computer assets to be sold and correspondence internally re: same;	1.0
Jan 23	Service Canada matters; payroll and accounting matters; AR update to schedule; information review of various opinions for counsel;	2.0
Jan 24	Obtain information from Dowland server re: claims and delay impact matters; telephone call with NCC investments; Diocese matters on outstanding AR;	2.3
Jan 27	Review and respond to credit balances in DCL closed accounts and research on same;	0.6
Jan 28	Communication with RBC re: old banking statements for DCL and DIW; review memo to secured creditors and to RBC; letter received from Sask. Gov re: PST on Rocanville and telephone call with Sask.Gov and counsel re: same; follow up on payroll, accounting and AR update summary; communication with Potash company counsel re: information on PST; Diocese matters;	2.5
Jan 29	Potash explanation on deposit matters;	0.2
Jan 30	HR office matters and closing of rental.	0.3
TOTAL – O. Konowalchuk		53.3 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jan 2	Review of mail correspondence and invoices for disbursement;	0.5
Jan 7	Correspondence with R. Guss regarding documents for vehicle transfer and project radios; follow-up on outstanding invoices; Call with the CRA regarding revised 2013 T4s and revised payroll trust audit report;	1.0
Jan 8	Call with the CRA regarding revised 2013 T4s, revised payroll trust audit report, and GST filings;	2.0
Jan 13	Review of payroll trust audit reports;	1.0
Jan 14	Internal meeting regarding payroll trust audit and return of employee laptops; call with CRA regarding payroll trust audit; review of payroll trust reports and related company records;	2.5
Jan 15	Call with the CRA regarding revised payroll trust report; correspondence with former employee regarding WEPP claim and return of laptop;	2.0
Jan 20	Review of mail correspondence and invoices for disbursement;	0.5
Jan 22	Follow-up on 2013 T4s issued;	0.5
Jan 23	Analysis of WEPP claim and priority and unsecured claims; correspondence with former employees;	2.0
Jan 24	Follow-up on WEPP claim and reconciliation of statement received;	2.0
Jan 27	Prepare tax/transfer vehicle form for sale of vehicle to former employee;	1.0
Jan 28	Reconciliation of T4 and T4 summary to payroll trust audit report; follow-up on WEPP claim;	3.5
Jan 30	Call with R. Wilk regarding payroll trust audit and reconciliation of payroll trust audit report;	1.0
Jan 31	Reconciliation of payroll trust audit report.	0.5
TOTAL – V. Chan		20.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jan 2	Prepare wire transfers; email correspondence with C. Beveridge in regards to rent collection and RBC accounts, email and t/c correspondence with RBC in regards to accounts, reconciliation of assets sold to R&D schedule, t/c R. Wilk in regards to reports from old accounting system for GST and Payroll remittances;	6.5
Jan 3	Prepare payments, email correspondence with C. Beveridge in regards to deposits and R&D, email correspondence with Edmonton landlord, prepare payment schedule for office lease;	3.3
Jan 6	Telephone call to V. Chan for Trust Audit, conference with O. Konowalchuk and V. Chan;	2.5
Jan 7	Prepare payments, update R&D and schedules, creditor calls, telephone call and email correspondence C. Beveridge;	5.5
Jan 9	Email correspondence V. Chan and O. Konowalchuk, update WEPP spreadsheet, telephone call to employee and Service Canada follow up with M. Cheung in regards to WEPP filing;	3.0
Jan 10	Prepare and update R&D, update schedules of payments, update A/R listing;	5.5
Jan 13	Update R&D schedule, update schedules for asset and property sales, review A/R collections and update schedule;	6.5
Jan 14	Telephone call to creditors in regards to WEPP, email correspondence with creditors, telephone call R. Wilk in regards to GST and A/R collections;	5.2
Jan 8	Update of R&D and schedules, telephone call GNWT in regards to trust money;	2.0
Jan 9	Telephone call CRA in regards to GST, email correspondence V. Chan, telephone call to R. Wilk, preparation of payments;	3.0
Jan 10	Conference call with O. Konowalchuk and V. Chan, review of GST amounts, telephone call to R. Wilk, telephone call to creditors;	4.0
Jan 20	Prepare payment, update R&D and schedules;	4.0
Jan 21	Prepare payments, update R&D, email correspondence T. Martin and C. Beveridge, email correspondence J. Mihalcheon, prepare lease payment reconciliation, email correspondence R. Wilk and O. Konowalchuk;	6.5
Jan 22	Preparation of WEPP reconciliation, email correspondence R. Wilk and V. Chan;	2.5



Dowland Contracting Ltd. – 89627A

Jan 23	Telephone call and email correspondence R. Wilk, email correspondence V. Chan, continued preparation and update to WEPP reconciliation;	3.0
Jan 24	Email correspondence V. Chan, prepare payments, update R&D, bank deposit, email correspondence RBC, telephone call to RBC;	2.5
Jan 27	Prepare payments, update R&D, email correspondence with C. Beveridge;	5.0
Jan 28	Email correspondence with C. Beveridge, O. Konowalchuk and RBC, creditor calls.	1.5
TOTAL – J. Strueby		72.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Jan 3	Discussion with CRA payroll examiner; Confirm completion of review and set up meeting for following Monday to complete and review;	0.5
Jan 5	Discussion with O. Konowalchuk: AR Collections; Reconcile AR tracking to R&D further changes as per O. Konowalchuk; Discuss various project work and tracking of data for collections; Show O. Konowalchuk shortcuts previously set up on Consolidated server for larger project collections;	2.5
Jan 6	Attend satellite office to meet with CRA trust examiner to complete source deduction exam for DCL and DIW; Search through consolidated server for data related to Dawson and Watson hospital AR and claims;	4.0
Jan 7	Scan CRA exam results and forward to O. Konowalchuk and V. Chan; Discuss results with O. Konowalchuk; Discuss other AR and claim matters to determine information to search for on the server; Confirm Nasittuq invoices total amount due; Discussion with J. Strueby regarding AR tracking reconciliation to R&D, Bank accounts and GST filing info required;	1.5
Jan 8	Discussion with O. Konowalchuk, prepare Nasittuq AR analysis; Forward to O. Konowalchuk; Search Server for claim backup information on Nasittuq Corp; Watson Hospital and Dawson Hospital; Prepare Collection and Invoice schedules for DCL projects and Mechanical also for DIW; Forward to O. Konowalchuk;	8.0
Jan 14	Conference call O. Konowalchuk, V. Chan, J. Strueby payroll source deductions audit;	1.0
Jan 22	Attend Catalyst Solutions to meet Kastner Auctions to help load Inuvik computer and office equipment list and sign off on sending equipment to auction;	2.5
Jan 24	Attend Sentinel storage and Dowland office to go through records looking for payroll records for DCL to review; Contact Catalyst for listing of email accounts still in service for Dowland;	2.0
Jan 27	Review Dowland payroll information and prepare to meet with Rita at CRA to reconcile to trust Exam; Put together fax to send to Rita;	3.0
Jan 28	Clean out 9825-44ave of equipment, tables and records; Bring all records to Sentinel Storage;	5.0
Jan 29	Attend site to let janitor in to do final clean before walk through with landlord; Meet catalyst to have server hardware removed from site and moved to catalyst for hosting; Go over site with Janitor;	4.0
Jan 30	Attend site to meet with Landlord for final walk through; Update AR Tracking schedule email to O. Konowalchuk & J. Strueby;	3.0



Dowland Contracting Ltd. – 89627A

Jan 31 Meet with Rita at CRA to review trust audit exam and compare to Dowland Payroll records; Contact Terago to cancel service and arrange to have their equipment removed. 2.0

TOTAL – R. Wilk 39.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jan 2	Review PPSA serial numbers;	3.0
Jan 3	Review PPSA serial numbers;	0.5
Jan 24	Review receipts and disbursements and realization schedules.	1.0
TOTAL – M. Lee		4.5 hrs.





April 21, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period February 1 to February 28, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	26.7	575	\$15,352.50
C. Beveridge, Sr. Director	2.5	475	1,187.50
O. Konowalchuk, Director	22.1	425	9,392.50
V. Chan, Sr. Associate	7.3	350	2,555.00
J. Strueby, Associate	10.8	275	2,970.00
Ray Wilk, RW Consult	16.0	275	4,400.00
	<u>85.4</u>		<u>35,857.50</u>

Disbursements:

Hotel Costs	955.44
Parking, Taxi fares	95.24
Supplies	143.06
	<u>1,193.74</u>

37,051.24

Add: GST (5%) 1,852.56

TOTAL INVOICE **\$38,903.80**

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #9
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 3	Receipt and review letter from Rose LLP regarding various project claims information; receipt and review of legal opinion from Jenkins Marzban Logan on Swift related matters; email to R. Reeson regarding matters concerning the Diocese of the Arctic;	1.5
Feb 4	Telephone conference with R. Reeson regarding various matters including status of negotiations with Diocese, Acklands lease matter, security opinions and related matters; email and internal discussion regarding outstanding matters including project sponsor letters and legal review; email to and follow up telephone conversation with R. Reeson regarding non-disturbance agreement on Acklands lease;	0.9
Feb 5	Telephone conference with R. Reeson regarding offer of settlement from Diocese; review of emails regarding security opinions; email to RBC regarding offer of settlement from Diocese; receipt and review opinion letters from Miller Thomson on priority of competing security interests;	3.0
Feb 6	On-going review of opinion letters from Miller Thomson on priority of competing security interests; attend to various emails and telephone conversations and internal discussion regarding Drumheller project;	2.5
Feb 7	Telephone conversation with R. Reeson regarding offer of settlement from Diocese and follow up emails with G. Ivany RBC; attend to various emails regarding Drumheller project and claims;	2.0
Feb 8	On-going review and consideration of opinion letters from Miller Thomson on priority of competing security interests and consideration of settlement between competing security interests;	2.5
Feb 10	Attend to telephone conference with O. Konowalchuk regarding potential delay claims, action plan and analysis outstanding; telephone conference with G. Ivany at RBC regarding offer of settlement from Diocese;	1.3
Feb 11	Telephone conversations with R. Reeson regarding various matters and J. Oliver of Gowlings regarding letters to Yukon hospitals;	1.0
Feb 12	Attend to various emails with R. Reeson on various matters; attend to emails with O. Konowalchuk regarding settlement with Diocese and Veresen related matters;	1.5
Feb 14	Attend to email with R. Reeson regarding offer of settlement from Diocese;	0.5
Feb 17	Review of draft Yukon hospital delay claim letter and send related memoranda to Miller Thomson;	2.0
Feb 18	Review of lease matters re: Acklands and review project related emails from Gowlings;	2.0



Dowland Contracting Ltd. – 89627A

Feb 20	Review emails to O. Konowalchuk and Miller Thomson regarding Drumheller project;	0.5
Feb 21	Review of various opinion letters and consider outline for proposal to secured lenders;	2.0
Feb 25	Attend to telephone conference with R. Reeson regarding various matters;	1.5
Feb 26	Review of security opinions and cash proceeds regarding secured lenders;	1.0
Feb 28	Attend to update call with O. Konowalchuk and review outstanding matters.	1.0
TOTAL – T. Martin		26.7 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Feb 7	Emails and discussion with T. Martin on Acklands lease at Inuvik;	0.5
Feb 8	Emails and discussion with D. Karst re: boiler repairs required at Inuvik;	0.5
Feb 17	Discussion with R. Butler re: potential trip to Patuanak; Emails to D. Loewen re: English River First Nation; Review of expenses for Inuvik;	0.5
Feb 21	Discussion with T. Martin re: Acklands lease; Email to J. Weller. Call from G. Pemberton re: PPSA discharge required on a loader unit; Email to T. Gusa to arrange discharge;	0.5
Feb 25	Follow up with D. Loewen on English River First Nation camp buildings; Emails to and from J. Dickinson on past discussions and potential purchase of the camp unit.	0.5
TOTAL – C. Beveridge		2.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 3	Document retrieval and review for purposes of providing information to counsel for various legal opinions being prepared regarding distributions; correspondence with former director re: sale information on truck; review updated AR schedule for invoice tracking;	2.8
Feb 4	Continued email and discussions with former director re: vehicle information; review of banking information provided by RBC; information review for counsel re: legal opinions; operation issues re: server of Dowland and obtaining access to electronic files; review of legal letters from bonding company re: delay claims;	3.0
Feb 5	Information review for legal opinions being conducted by Receiver's counsel; review draft various legal opinions; communication with director on various matters; diocese matters on settlement; various emails and t/c with NCC Investments; WEPPA matters;	2.5
Feb 6	Investigate re: Drumheller project delay impact claims and review of Intact letter; further search of documents on DCL saved servers re: same; review of additional legal opinions by Receiver's counsel; various internal emails and correspondence on liens filed; additional correspondence with NCC Investments;	2.0
Feb 7	OSB correspondence received; draft memorandums on right of set-off; draft correspondence review on delay impact claims;	0.8
Feb 9	Telephone call with counsel re: delay impact claims and available information;	1.0
Feb 10	Internal discussion on delay impact claims; various emails on letters to be sent out to owners on AR back up and claims and t/c and email with counsel re: same; review of legal opinions and email correspondence; return creditor calls;	3.0
Feb 11	Email with counsel on letters to owners on claims, etc.; research of letters and documentation on project delay impact claims;	0.7
Feb 12	Review of letters from counsel re: certain project claims;	0.3
Feb 17	Email with NCC investments;	0.1
Feb 18	Contractor invoice matters;	0.2
Feb 19	Retrieval of documents for former director; CRA matters; response letters for information and continued assessment of potential delay impact claims and communication with legal counsel re: same;	1.9
Feb 20	Addressing server connection matters and retrieval of Dowland information; email and correspondence with counsel on letters to owners; communication with NCC Investments on T4 matters;	1.5



Dowland Contracting Ltd. – 89627A

Feb 28	AR letters, T4 and ROE matters for DCL and DIW employees; communication with counsel re: bonding and limitation matters; correspondence from Potash on PST claims; communication with counsel on YHC correspondence and review of YHC letters.	2.3
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TOTAL – O. Konowalchuk **22.1 hrs.**



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 3	Prepare summary of WEPPA claims;	0.5
Feb 5	Prepare summary of WEPPA claims; follow-up with employees; review of mail correspondence and invoices for disbursement;	3.0
Feb 17	Review of mail correspondence and invoices for disbursement; follow-up with utility accounts for collections ;	0.5
Feb 19	Correspondence with employees regarding T4s;	0.5
Feb 24	Correspondence with Canada Revenue Agency regarding GST filings;	0.3
Feb 26	Correspondence with employees regarding T4s; correspondence with R. Wilk regarding CRA audit;	0.5
Feb 27	Correspondence with employees regarding T4s; correspondence with R. Wilk regarding CRA audit; review of invoices for payment;	1.5
Feb 28	Review of mail correspondence and invoices for disbursement.	0.5
TOTAL – V. Chan		7.3 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 4	Prepare payments and wire transfer; update R&D; email correspondence C. Beveridge; telephone call with R. Wilk;	4.0
Feb 18	Prepare payments; update R&D cash flow and schedules;	2.8
Feb 24	Telephone call with Telus; prepare payments; continued preparation of R&D schedule; employee calls in regards to T4s;	1.5
Feb 28	Prepare update to A/R tracking summary; telephone correspondence to employees and fax; mail T4s.	2.5
TOTAL – J. Strueby		10.8 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Feb 3	Search for various examples of cheques, letterhead, invoices, website etc. for DCL as per O. Konowalchuk; Forward to O. Konowalchuk;	6.0
Feb 4	Matters related to CRA funds to be directed to DCL, Hondaridgline of Patrick, More Items for the request of the previous day;	1.0
Feb 5	Prepare listing of Projects by Bonding Company and Contract date forward to O. Konowalchuk;	1.0
Feb 11	Search for Veresen letters and forward to O. Konowalchuk;	2.0
Feb 28	Sent CRA DCL Account# to transfer funds to; Review CRA documents and T4 Listing that make up the DCL assessment; identify 19 duplications due to Amended T4's; Determine approximate amount owed to CRA for Source Deductions; Send AR Statements for various accounts as requested by Miller Thompson; Find and send to O. Konowalchuk documents related to Patricks Honda Ridgline.	6.0
TOTAL – R. Wilk		16.0 hrs.





April 23, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period March 1 to March 31, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	45.10	575	\$25,932.50
T. Reid, Managing Director	0.50	575	287.50
P. Gibson, Senior Advisor	6.00	500	3,000.00
C. Beveridge, Senior Director	7.75	475	3,681.25
O. Konowalchuk, Director	34.20	425	14,535.00
V. Chan, Sr. Associate	8.50	350	2,975.00
J. Strueby, Associate	14.50	275	3,987.50
	<u>116.55</u>		<u>54,398.75</u>

Disbursements:

Airfare	1,075.37
Parking, Taxi fares	181.19
Courier	27.74
	<u>1,284.30</u>
	55,683.05

Add: GST (5%) 2,784.15

TOTAL INVOICE **\$58,467.20**

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #10
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Mar 3	Telephone conversation with R. Reeson regarding letters to sponsors and respective surety; receipt and review of application materials; internal meeting discussion regarding miscellaneous real estate parcels;	1.2
Mar 4	Draft report to the Court on settlement with the Diocese;	2.0
Mar 5	Draft report to Court and review of various documentation regarding management of Cathedral project and send on to Miller Thomson for review;	2.0
Mar 6	Draft report to Court and review of various documentation regarding management of Cathedral project and related email with R. Reeson and O. Konowalchuk;	4.0
Mar 7	Finalize report to the Court and organize exhibits and elated materials;	2.0
Mar 10	Final edits and signature and amendments to report to the Court and dispatch to R. Reeson;	1.0
Mar 11	Telephone conversation with staff regarding status of various outstanding matters;	0.5
Mar 12	Review of letters and analysis to various project owners including Lloydminster project and others; review of lease matter-Blue Building;	3.5
Mar 13	Draft addendum to Receiver's report to Court in respect of Diocese matter; Draft letter to R. Reeson and revised draft Order;	1.0
Mar 14	Receipt and review memo from reason regarding lease matters-Blue Building; email to Coldwell Banker (Yellowknife) regarding various related matters and option language;	0.8
Mar 17	Receipt and review of Order and release and email to Rutman; telephone conversation with R. Reeson regarding various matters; review email from Coldwell Banker in Yellowknife regarding lease; preparation and organization of documents for meeting with counsel in Edmonton on project receivables and related matters;	2.4
Mar 18	Review cost allocation schedules and prepare materials for meeting on project receivables with Miller Thomson;	2.0
Mar 19	Receipt and review Order regarding Diocese settlement; prepare for meeting in Edmonton on project receivables and related matters;	1.5
Mar 20	Travel to and attend meeting with Miller Thomson and O. Konowalchuk in Edmonton in respect of review of status of project receivables and outline interim distribution proposal/mechanism to secured lenders and consideration of various issues relating thereto;	8.0



Dowland Contracting Ltd. – 89627A

Mar 21	Receipt and review of various financial information relating to project receivables;	1.0
Mar 24	Discuss costing allocation analysis with Miller Thomson; discuss cash receipts and disbursements update with O. Konowalchuk;	1.5
Mar 26	Email and discussion with O. Konowalchuk regarding status of project sponsor responses and related matters;	1.0
Mar 27	Review of email from R.Reeson and Potash follow up questions;	1.0
Mar 28	Review cost allocation and cash receipts and disbursements update; respond to Coldwell banker on lease matters-Blue Building; prepare and amend realization and allocation schedules for secured lenders;	6.0
Mar 31	Review draft of R. Reeson's Proposal document; telephone conversation with G. Cayen regarding Diocese settlement; telephone conversation with R. Reeson regarding draft Proposal document.	2.7
TOTAL – T. Martin		45.1 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Tim Reid</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 3	Reviewing invoices and signing cheques.	0.5
TOTAL – T. Reid		0.5 hrs.



Dowland Contracting Ltd. – 89627A

<u>Peter Gibson</u>	<u>Description</u>	<u>Hrs.</u>
Mar 17	To review and discussions around various receivership realization allocation issues among the different stakeholder groups as well as the proposed related reporting and detailed analyses;	3.0
Mar 27	To review and discussions around various receivership realization allocation issues among the different stakeholder groups as well as the proposed related reporting and detailed analyses;	1.0
Mar 31	To review and discussions around various receivership realization allocation issues among the different stakeholder groups as well as the proposed related reporting and detailed analyses.	2.0
TOTAL – P. Gibson		6.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Callum Beveridge</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 3	Emails regarding NWT properties;	0.5
Mar 7	Further emails on NWT properties and IEG vacating premises in Inuvik;	0.5
Mar 11	Correspondence with G. Pemberton and K. Rubens on properties;	0.5
Mar 12	Discussion on Acklands lease; Emails to G. Pemberton and K. Rubens; Call with T. Gusa; Discussion with T. Martin and review of emails;	2.5
Mar 15	Email correspondence with K. Rubens regarding Paulatuk property;	0.25
Mar 19	Correspondence on insurance; Call to D. Karst re: IEG vacating premises and arranging inspection;	0.5
Mar 20	Email from J. Dickinson re: Patuanak; Drafted bill of sale; Checked information on proposed value of the assets;	0.5
Mar 27	Correspondence on insurance matters with Hub; Emails and discussion with Klohns regarding lease payments and notice period for Inuvik lease;	0.5
Mar 28	Further correspondence with K. Rubens regarding Paulatak properties;	0.5
Mar 31	Review of PPSA analysis; Discussion with T. Martin on same; Emails to T. Gusa.	1.5
TOTAL – C. Beveridge		7.75 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 1	AR and delay impact letters;	0.6
Mar 3	Follow up on YHC emails and research missing documents;	0.4
Mar 4	Communication with counsel on upcoming application; AR letters and discussion on opinions required by counsel;	1.0
Mar 5	Correspondence with Intact insurance and review of various information; email from Potash re: T4 matters;	1.4
Mar 6	Review and provide updates on Receiver's 5th report; email and discussion with Diocese on contracts and information; identify missing contracts and information for counsel for their reviews and opinions; telephone call with NCC Investments;	1.5
Mar 11	Insurance related matters and bonding company emails;	0.6
Mar 13	Review of Acklands Grainger reconciliation;	0.2
Mar 14	Supplemental report of the 5th report and post to website; documentation review re: project receivables and claims; correspondence with Intact re: bond claims on various projects; review of statement of accounts on various projects;	2.0
Mar 16	T4 matters with Potash and correspondence with Potash counsel;	0.2
Mar 17	Correspondence re: vehicles in compound yard; correspondence with Potash re: PST claim by government; retrieval of correspondence from Dowland files and server for counsel to draft project AR and claims letters to project owners;	3.3
Mar 18	Various correspondence with counsel on claim and project letters to project owners for realization and collection of assets; review of updated R&D schedule and AR tracking;	3.0
Mar 19	Research of documentation for correspondence by legal counsel to project owners; preparation of counsel and Receiver meeting; CRA source deduction and payroll matters; update priority payables; review of various opinions provided by counsel;	5.2
Mar 20	Meeting at counsel office re: project analysis, distribution of proceeds, legal opinions, etc.; assessment on legal letters to project owners on collection of accounts, request for accounting information and potential delay impact claims; review of documentation with counsel;	6.8
Mar 22	Potash matters re: PST claim from Sask government;	0.2
Mar 23	Communication with counsel on draft AR project letters;	1.0



Dowland Contracting Ltd. – 89627A

Mar 24	Email and telephone call with government of Sask re: PST audit on Rocanville and providing of documents to government;	1.0
Mar 25	Former landlord matters re: 7028-56th Avenue SW charges; addressing truck asset recover; review of emails from counsel re: project letters and statement of claim matters;	0.6
Mar 26	Receipt of letters and bonding information from Intact; update and finalize the remaining letter matters on projects; payment of invoice review; extended insurance related matters; T4 matters of DCL and DIW; email with NCC Dowland on remaining project receivables;	2.8
Mar 27	Insurance matters; Postash letter from its counsel re: delay costs, etc;	0.4
Mar 28	Project letter matters and communication with Receiver's counsel re: same;	1.4
Mar 30	Communication with counsel re: Watson and Dawson hospital	0.2
Mar 31	Receipt and review of bonding payments from bonding company on Watson and Dawson Lake.	0.4
TOTAL – O. Konowalchuk		34.2 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 5	Review of 2013 T4s and GST returns issued and filed; review of invoices for payment;	1.0
Mar 10	Review of 2013 GST returns;	1.0
Mar 14	Review of legal invoices; review of Inuvik site utilities and taxes; review of land leases; draft letter to utility provider for return of credit balance;	1.5
Mar 18	Review of invoices for payment;	0.5
Mar 19	Correspondence with creditor regarding property taxes and arrears and review of the outstanding balances	1.0
Mar 25	Correspondence with employee requesting T4; review of property taxes owing;	1.0
Mar 26	Correspondence with creditor regarding property taxes and arrears;	0.5
Mar 28	Correspondence with Ritchie Bros. regarding vehicles in Drumheller; correspondence with towing company holding vehicles; analysis of current market values of vehicles;	1.0
Mar 31	Correspondence with Ritchie Bros. regarding vehicles in Drumheller; correspondence with towing company holding vehicles; confirmation of registration with PPSA.	1.0
TOTAL – V. Chan		8.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 3	Prepare payment; update R&D and schedules;	2.0
Mar 6	Telephone correspondence with employees in regards to T4's; update R&D schedule;	1.0
Mar 10	Prepare payments; telephone call with employees in regards to T4s; printing, mailing and faxing T4s;	1.5
Mar 12	Telephone call and email correspondence with employees in regards to T4's; telephone call with City of Nunavut; continued preparation of GST schedule;	2.5
Mar 13	Prepare Acklands rent schedule; update R&D; email correspondence RBC;	2.5
Mar 15	Update R&D and schedules; update A/R tracking;	2.0
Mar 17	Prepare payments;	1.0
Mar 19	Telephone call with O. Konowalchuk in regards to GST, R&D schedules, A/R tracking, email correspondence for T4s;	1.5
Mar 27	Telephone call with G. Pemberton in regards to T4 for an employee; email correspondence employee and V. Chan.	0.5
TOTAL – J. Strueby		14.5 hrs.





July 3, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period April 1 to April 30, 2014 in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	22.30	575	\$12,822.50
P. Gibson, Senior Vice President	1.50	500	750.00
C. Beveridge, Senior Director	4.25	475	2,018.75
O. Konowalchuk, Director	35.80	425	15,215.00
V. Chan, Sr. Associate	8.30	350	2,905.00
J. Strueby, Associate	7.00	275	1,925.00
M. Lee, Analyst	2.00	200	400.00
	<u>81.15</u>		<u>36,036.25</u>
Add: GST (5%)			<u>1,801.81</u>
TOTAL INVOICE			<u>\$37,838.06</u>

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #11
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Apr 1	Review note from Alaska counsel regarding serial number goods; revise preliminary distribution calculations for ‘seriously misleading’ entries; receipt and review of Potash calculations and adjustments from CNA; internal discussion regarding calculations on proposed interim distribution;	2.5
Apr 2	Update preliminary calculations on proposed interim distribution; telephone discussion with O. Konowalchuk regarding various matters; telephone conversation with R. Reeson regarding various legal opinions and enquiry from Rose LLP;	3.4
Apr 3	Internal meeting and discussion regarding mathematical accuracy and cross check of proposed interim distribution;	2.0
Apr 4	Update schedules and memorandum; telephone conversation and follow up with O. Konowalchuk regarding CRA deemed trust claims and calculations;	3.0
Apr 7	Telephone conversation with R. Reeson regarding finalize draft and proposed interim distribution calculations;	3.0
Apr 8	Update calculations and input from R. Reeson on proposed interim distribution;	0.4
Apr 9	Review of project letters and email to R. Reeson and consider comments of O. Konowalchuk; review of CHARs EllisDon matter and underlying documentation;	1.0
Apr 21	Review various emails from Miller Thomson; review enquiry from PCL regarding 0849809 BC Ltd.; review Rose LLP queries; attend to emails regarding meetings with NCC in May 2014; email with Greg Cayen of NCC regarding status of Diocese matter;	1.5
Apr 22	Attend to Reeson enquiries regarding serial number goods and related matters; internal meeting and discussion regarding re-classification of seriously misleading goods; review of Acklands lease matter;	1.0
Apr 23	Review of Miller Thomson letter regarding limitation periods on projects;	1.0
Apr 28	Attend to various emails from T. Gusa regarding project receivable analysis and telephone conversation with O. Konowalchuk;	1.0
Apr 29	Receipt and review of emails and letter from T. Gusa regarding NWT projects; telephone conversation with R. Reeson regarding updated from Rose LLP;	1.0



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Apr 30 Review of list of outstanding file matters from O. Konowalchuk and 1.5
prepare for internal call; review letter from Dentons regarding
proposed interim distribution and telephone conversation with R.
Reeson regarding same;

TOTAL – T. Martin 22.3 hrs.



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<u><i>Peter Gibson</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 1	Discussions on a number of matters and review of related material and analysis.	1.5
TOTAL – P. Gibson		1.5 hrs.



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<u><i>Callum Beveridge</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 1	Email to T. Gusa; Review of correspondence and MT opinion; Revise PPSA schedule;	1.0
Apr 2	Call to towing company re: vehicles held in Drumheller; Discussion with V. Chan and T. Martin on same; Review of Ritchie Bros. contract; Email to J. Dickinson re: Patuanak camp assets;	0.75
Apr 7	Reviewed final Ritchie Bros. contract and discussion with V. Chan;	0.5
Apr 9	Call with T. Gusa and email exchange with G. Pemberton;	0.25
Apr 11	Emails on Patuanak camp assets;	0.25
Apr 21	Call from D. Karst re: damage to the building from snow build up; Discussion with J. Strueby on utility bills;	1.0
Apr 22	Discussion with T. Martin on PPSA methodology;	0.25
Apr 25	Call from D. Karst on Inuvik Gas disconnection notice and call to J. Strueby on the same to ensure continued gas supply.	0.25
TOTAL – C. Beveridge		4.25 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 1	Review of payments/invoices from suppliers; email with Ellis Don and discussion on contracts; review of draft statement of affairs for DCL and DIW; research on consolidation of proceedings and communication of same with counsel and internal on bankruptcy;	2.4
Apr 2	Email and review of response letters received from Project owners re: demand notices; email with Sask Government re: PST requirements and review of documents for their audit; internal call re: go-forward on Projects and cost allocation; update and review R&D; telephone call with Ellis Don re: contract in the north with NCC and review of documents re: the same;	3.1
Apr 3	CRA review of update on source deductions; telephone call with CRA auditor re: employer and employee deductions on audit; review of proposal and comments on opinion and distribution;	3.3
Apr 4	Priority creditor calculation and correspondence re: distribution of proceeds;	2.0
Apr 7	Receipt of letter responses from owners on demand letters from Receiver and communication with counsel re: same; CRA discussion on T4's and priority matters analysis and internal discussion re: the same; email from bonding company;	1.9
Apr 8	Email and review of correspondence with Ellis Don and contract with NCC in Cambridge Bay; communication with counsel re: response letters received by owners/counsel and discussion on further approach re: certain projects on collections and claims;	2.4
Apr 9	Email with counsel on project matters; email with project owner (Sandy Lake) re: outstanding claim and issues to close project matters; reporting process on project receivables go-forward;	1.0
Apr 10	Email and telephone call with counsel re: various projects; response to Postash counsel re: project and other related matters; communication with Ellis Don re: setting up a meeting on CHARS matters; review of email from Sandy Lake contractor re: funds;	2.0
Apr 11	Telephone call with Ellis Don re: CHARS project; internal email and correspondence re: same and other receivership matters; telephone call with NCC directors re: CHARS project; email on Sandy Lake project and collection of receivables;	1.6
Apr 12	Review of statement of affairs prepared by Receiver for potential bankruptcy of DIW and DCL;	0.4
Apr 14	Email with owner on project re: outstanding payment owed by Sandy Lake to DCL; communication with bonding company on payment on bond claims;	0.5



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Apr 15	Communication with counsel re: project letters; email receipt and respond with NCC Dowland;	0.4
Apr 16	Dowland letters; and update on proceedings;	0.6
Apr 17	Dowland update letters on projects; arrange for meeting in Toronto re: NCC claims; correspondence with interested party re: formerly DIW matters and email with former direction of DCL;	1.5
Apr 21	Communication with counsel re: Sandy Lake school project and other projects; internal update meeting on Dowland re: various outstanding matters; email on reconciliation with NTPH outstanding billings and communication with NTPH counsel; email with Potash counsel re: outstanding matters and addressing letter sent by Potash;	2.5
Apr 22	Dealing with project owner counsel on reconciliation of amounts outstanding; email with NCC investments re: meeting in Toronto on project receivables and communication Ellis Don re: same; PST matters re: Rocanville and Potash; update on R&D schedule and AR tracking schedule for reporting purposes; communication with counsel re: project receivable matters;	3.0
Apr 23	AR tracking and R&D schedule; PST data review for Potash ;communication with counsel on project matters; email with Intact on status of response letters to demand letters;	2.4
Apr 25	Email from counsel of project owners; review of Yukon corporation letters;	0.1
Apr 27	Potash concerns and email to counsel of Potash and receivers' counsel;	0.2
Apr 28	Email and telephone call with Potash re: outstanding matters and review of additional back up information; email with counsel on project related matters;	1.5
Apr 29	Internal estimate review from Potash and other materials; email with Intact on bond payments; letters from owners re: Dowland demand letters; preparation of next week meeting with NCC re: outstanding invoices;	2.0
Apr 30	Internal update call re: Potash matters and upcoming application; email with NCC re: bonding company matters;	1.0
TOTAL – O. Konowalchuk		35.8 hrs.



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<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 1	Correspondence with creditor regarding confirming outstanding balance;	0.5
Apr 2	Correspondence with J. Strueby regarding T4 requests by employees; correspondence with W. Jackson regarding vehicle pick up and contract;	0.8
Apr 3	Correspondence with Newcastle Towing regarding towing charges and invoice;	0.5
Apr 4	Correspondence with W. Jackson regarding sale of trucks, finalization of contract, and coordination of vehicle pick up; review of invoices for disbursement; review of statutory claims and calculation;	1.5
Apr 7	Review and correspondence with O. Konowalchuk regarding CRA trust amounts; coordination with W. Jackson regarding vehicles and contract;	1.0
Apr 9	Review of invoices and statements for disbursement;	0.5
Apr 10	Correspondence with Newcastle Towing regarding payment of invoice; correspondence with W. Jackson regarding sale of vehicles;	1.0
Apr 11	Coordination of vehicle pick-up with Newcastle Towing and Ritchie Brothers, including repairs and copies of keys required;	0.5
Apr 14	Correspondence with M. Russell regarding annual filings; correspondence with W. Jackson regarding vehicle registration; coordination of records stored in Whitehorse;	1.0
Apr 16	Coordination of annual filings;	0.5
Apr 17	Review of invoices for disbursement, including refund received from a service provider.	0.5
TOTAL – V. Chan		8.3 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 7	Prepare payments and update R&D schedule;	1.5
Apr 8	Prepare payment and wire of legal fees; telephone call with V. Chan in regards to WEPP filing; telephone call with Service Canada in regards to filing;	2.0
Apr 21	Prepare payments; update R&D and schedules; review A/R tracking; discussion with O. Konowalchuk and C. Beveridge in regards to NTPC; prepare wire transfer;	2.5
Apr 30	Telephone call with NTPC in regards to utility payment, preparation of payments.	1.0
TOTAL – J. Strueby		7.0 hrs.



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<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Apr 3	Review of net realization analysis;	1.5
Apr 11	Correspondence with A1 Delivery re file indexing, storage and destruction;	0.5
TOTAL – M. Lee		2.0 hrs.





August 11, 2014

Dowland Contracting Ltd. et al.
 c/o Suite 570, 202 – 6th Avenue SW
 Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period May 1 to June 30, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	55.70	575	\$32,027.50
T. Reid, Managing Director	4.50	575	2,587.50
C. Beveridge, Senior Director	44.95	475	21,351.25
O. Konowalchuk, Director	40.70	425	17,297.50
V. Chan, Sr. Associate	4.00	350	1,400.00
J. Strueby, Associate	25.50	275	7,012.50
Ray Wilk, RW Consult (*)	12.50	275	3,437.50
M. Lee, Analyst	7.25	200	1,450.00
	195.10		86,563.75

Disbursements:

Airfare	1,630.83
Hotel	776.10
Meal	205.00
Parking, Taxi fares	204.44
Courier	79.86
	2,896.23

89,459.98

Add: GST (5%) **4,473.00**

TOTAL INVOICE \$93,932.98

(*) Note: Mr. Wilk’s time includes entries (3.0 hours) for the period April 1 - 30, 2014 which were previously omitted from A&M’s statements of account.

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Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #12
GST: 83486 3367 RT0001



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<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 1	Receipt and review Rose LLP letter regarding outstanding queries; internal meeting and discussion regarding updating schedules;	1.0
May 2	Review of letter from T. Gusa regarding limitation periods on contracts and other related matters; Review of Potash payment to RBC of \$394,000 and email to O. Konowalchuk regarding same; internal discussion regarding updated equipment schedules; telephone conversation with Raif Sulley of Potash and follow up email to Miller Thomson;	2.5
May 5	Attend to Potash matters and email to O. Konowalchuk and R. Reeson; draft replies to Rose LLP enquiries; Review of Drum, Arviat and other project matters; internal meeting and discussion regarding updated equipment schedules; update and amend memo to R. Reeson regarding Rose LLP queries;	4.5
May 6	Updated and amend memo to R. Reeson regarding Rose LLP enquiries; Review mortgage amounts; receipt and review Lesley Askt memo regarding CRA deemed trust and review documents for NCC meeting;	2.7
May 7	Prepare for and attend meeting with NCC and Ellis Don re CHARS agreement and other matters;	7.0
May 8	Meeting at Blakes with NCC regarding various outstanding amounts; attend to various email with Miller Thomson on various matters;	3.5
May 9	Internal discussion and meeting regarding updated schedule on serial number goods;	1.0
May 12	Attend conference call with R. Reeson regarding various matters and attend to email;	1.5
May 13	Draft email to R. Reeson regarding chronology of events regarding Potsah payment to RBC and review of emails between Potash and A&M; follow up telephone conversation with R. Reeson;	2.0
May 14	Review of EllisDon matter; receipt and review of email from Blakes and Cayen of NCC; update serial number goods analysis and amend and update memo to R. Reeson regarding Rose LLP enquiries;	2.5
May 15	Telephone conversation with R. Reeson regarding funding from Diocese; receipt and review of release document; review EllisDon matter;	1.0



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May 16	Draft emails to EllisDon; telephone conversation with J. Becker, in house counsel at EllisDon; Email to R. Reeson regarding Ellis Don matter and various other matters; Update and amend memo to R. Reeson regarding Rose LLP enquiries; review cash balances and related matters;	5.0
May 20	Receipt and review of email from J. Becker of EllisDon re CHARS matter;	0.5
May 23	Email to R. Reeson regarding interim distribution proposal; email re: EllisDon various matters;	1.0
May 24	Update and amend memorandum to R. Reeson regarding proposed interim distribution;	1.0
May 26	Email and memo to R. Reeson regarding Rose LLP enquiries; email regarding Saskatchewan PST matter;	0.8
May 27	Attend to various emails including Saskatchewan PST matter;	0.5
May 28	Attend to Acklands lease matter and internal discussion regarding same;	1.0
May 29	Attend to lease matter; review Miller Thomson advice on lease language; sign documents and send on to Acklands; telephone conversation with O. Konowalchuk regarding project matters;	1.0
May 30	Email to G. Ivany at RBC regarding Acklands lease rate matters.	0.5
Jun 3	Draft email to R. Reeson regarding CHARS and EllisDon matter; email to R. Reeson regarding PCS payroll withholdings and related matters;	1.0
Jun 4	Review project contract accounts receivable analysis with O. Konowalchuk and prepare updated schedule with limitation dates and other such information;	4.0
Jun 5	Telephone conversation with R. Reeson regarding Rose LLP queries, Diocese funds, PCS issue proposal concept on project receivables; email to O. Konowalchuk regarding payroll withholding matter;	0.3
Jun 6	Review of NCC EllisDon joint venture agreement and follow up email to R. Reeson;	0.5
Jun 10	Receipt and review of emails from Miller Thomson regarding Diocese proceeds and investment of proceeds in GIC; internal discussion regarding Patuanak site and trailers and Blue Building lease matter;	1.0



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Jun 11	Telephone conversation regarding letter to PCS regarding payroll withholdings issue and funds in RBC, Rose LLP queries, and letter to CRA regarding responsibility for withholdings;	1.2
Jun 12	Review of letter to CRA on payroll withholdings; receipt and review of Miller Thomson opinion on CRA matters; review draft letter to PCS;	2.5
Jun 13	Review and execute agreement for purchase and sale of Patuanak real estate;	0.5
Jun 23	Receipt and review letter of Rose LLP dated June 17; and review memo and opinion from Miller Thomson regarding same;	1.0
Jun 24	Telephone conversation with R. Reeson regarding various outstanding matters; internal meeting and discussion regarding property insurance renewal;	1.2
Jun 25	Review and attend to emails regarding statutory claims and EllisDon matter;	0.5
Jun 26	Review of letter from Rose LLP and telephone discussion with R. Reeson regarding same;	1.0
Jun 27	Telephone discussion with R. Reeson regarding PPSA s. 31(5) and related matters in respect of proposed allocation of proceeds and Rose LLP position.	0.5
TOTAL – T. Martin		55.7 hrs.



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<u>Tim Reid</u>	<u>Description</u>	<u>Hrs.</u>
May 28	Review invoices and sign cheques;	0.5
Jun 9	Review invoices and sign cheques;	1.0
Jun 25	Review of Preliminary Report and upcoming Court Applications;	1.0
Jun 26	Review invoices and sign cheques;	0.5
Jun 27	Preparation for Creditor Meeting; Chair Creditor Meeting.	1.5
TOTAL – T. Reid		4.5 hrs.



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<u><i>Callum Beveridge</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 1	Call to T. Gusa and emails from J. Dickinson re: Patuanak; Discussion with T. Martin on letter from Rose LP; Review of letter; Inspection of information received;	2.5
May 2	Prepared PPSA analysis for Rose LP; Memo to file on PPSA allocation;	5.5
May 5	Call to T. Gusa re: PPSA; Email to T. Gusa; Review spreadsheet and reformat; Discussion with T. Martin;	3.5
May 6	Discussion with M. Lee re: checking PPSA; Review of ERFN agreement on Patuanak; Reviewed PPSA register;	3.0
May 7	Call to T. Gusa and various emails on PPSA schedule; Discussion with M. Lee and review of output prepared;	2.5
May 8	Reviewed PPSA; Discussion with C. Sheck of MT on PPSA searches; Review of PPSA documents; Amend worksheet; Approval of D. Karst invoice; Emails from Rocky's Heating re: building; Discussion with R. Wilk re: serial numbers; Call from C. Willis re: MacDougall Steel regarding goods shipped to Iqaluit; Calls to G. Karpel and C. Artem on missing equipment;	5.0
May 9	Discussion with T. Martin on PPSA; Review PPSA letter from MT;	2.0
May 12	Review of PPSA, letter to MT and discussion with T. Martin;	3.0
May 13	Call with R. Reeson; Update schedule and sent to M. Lee; Email to W. Jackson at R. Bros. Call to T. Martin;	1.5
May 14	Response from W. Jackson; Email to C. Scheck at MT; Review of properties and mortgages registered by the bank against properties sold and proceeds;	2.5
May 15	Review of PPSA schedule; Call to March regarding insurance renewal;	0.5
May 16	Discussion on mortgage and property proceeds; Review of memo and discussion with T. Martin;	3.0
May 20	Emails to J. Weller re: Acklands lease;	0.5
May 21	Emails to Mario Lemieux re: building; Emails to C. Willis re: missing equipment in Iqaluit; Call to J. O'Connor re: same;	0.75
May 22	Emails to K. Ruben re: Patuanak;	0.25
May 23	Emails re: A1 delivery packages in Whitehorse;	0.25



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May 26	Review of SPA for Patuanak; Email from T. Gusa and reply; Email from J. Dickinson;	0.25
May 27	Call to T. Gusa re: SPA and discussion on same; Call to J. Weller on Inuvik lease;	0.5
May 28	Acklands lease renewal; Discussion with T. Martin; Call to R. Reeson and J. Weller. Review of MT memo;	2.5
May 29	Email from J. Weller re: Inuvik lease; Discussion with T. Martin on same; Review of email from R. Reeson;	0.5
May 30	Insurance renewal discussions with Marsh; Issued letter re: lease renewal;	0.75
Jun 3	Calls to T. Gusa and emails re: Patuanak assets;	0.5
Jun 4	Emails to T. Gusa and D. Loewen re: site visit to Patuanak; Call to R. Butler and discussion with T. Martin re site visit;	1.0
Jun 5	Further calls co-ordinating site visit and getting update from R. Butler;	0.5
Jun 6	Call from R. Butler and discussion with T. Martin on site visit;	0.25
Jun 10	Insurance renewal finalized. Discussion with T. Martin; Discussion with R. Butler on trip to Patuanak; Emails to D. Loewen; Sale of Inuvik truck; Review appraisal for insurance coverage; Emails to M. Poplett re: level of cover;	1.0
Jun 11	Reviewed revised SOV prepare by Marsh and approved same;	0.2
Jun 13	Call from R. Butler re: site visit and lack of access; Review of emails received and sent email to J. Dickinson re: lack of access;	0.5
Jun 23	Emails with M. Lemieux on the blue building.	0.25
TOTAL – C. Beveridge		44.95 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 2	Update email and review of information re: Potash funds held in trust;	1.0
May 3	Review of letters from owners on Project receivables; respond to counsel on missing information on limitation period matters;	0.4
May 5	Addressing Potash related matters for response to counsel of Potash; emails with counsel re: limitation matters on Projects; review proposal to sureties and RBC on distribution matters and opinions; reconciliation of accounts outstanding on Amec funds;	1.4
May 6	Potash matters; unremitted source deductions; review of email and opinion from counsel re: source deductions, etc.; project letter response on RCMP detachment; further discussion on Potash matters on funds held in RBC trust account; T4 related matters with employees of DCL and DIW; prepare for NCC meeting in Toronto and review of documents, invoices and agreements; meeting with G. Cayen of NCC; email with counsel on project letters; network issues re: Dowland's server;	4.5
May 7	Email from counsel re: source deductions and trust funds; meeting with NCC Developments, counsel and Ellis Don; preparation for the meeting; internal A&M discussion and meetings on Ellis Don;	3.5
May 8	Meeting with NCC Development, counsel in Toronto re: outstanding invoices and settlement discussions; preparation for meeting and internal meetings afterwards;	2.5
May 9	Email from Ellis don re: discussion on meeting on May 7 th ;	0.2
May 12	Conference call with A&M and counsel re: Potash and two opinions on trust matters and source deductions; CRA source deduction review on DIW; holdback invoice payment on contractor; email from counsel re: Project receivable matters;	1.2
May 13	Email re: Ellis Don and settlement discussion matters with NCC receivables, etc.;	0.5
May 14	NCC & Ellis don matters; review of draft materials to Potash in response to counsel questions;	1.0
May 15	Email with Sandy Lake school Project owner and arrange for payment on its receivables; Dowland payroll audit and T4 matters;	0.8
May 16	Update on discussions on Ellis Don;	0.2
May 22	Ellis Don matters;	0.5
May 26	Review of documents required for Sask Government re: the PST audit and submit files to Government;	1.0



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May 27	Communication with Potash counsel re: questions on PST audit;	0.5
May 28	Telephone call with R. Reeson counsel on update on outstanding Dowland matters and follow -up; email and correspondence with Sask Government re: PST audit; telephone call with CRA re: establishing a re-audit on source deductions for DIW and DCL;	2.0
May 29	Internal communication on update with Dowland;	1.0
May 30	Review of invoices for server; telephone call with NCC Dowland on outstanding invoices and email re: same accepting on payments.	1.3
Jun 2	Telephone call re: updating cash flow forecast; PST auditor in Sask; telephone call and email with NCC re: payment of outstanding receivable; NCC matters re: Chars;	2.8
Jun 3	NCC and Ellis Don matters (CHARS); Project letters and communication with NWT Gov; review of draft letters re: Potash from counsel; review of additional project claim responses and summarize for meeting;	1.9
Jun 4	Meeting in Vancouver office to go over project receivables/letters and develop action plan to address matters; telephone call with Receiver's counsel on project receivables; NCC and Chars matters; memorandum from Receiver's counsel re: PST matters on Potash;	3.7
Jun 5	Communication with counsel re: DIW deemed trust claim;	0.2
Jun 6	JV agreement draft with NCC Dowland and CHARS;	0.4
Jun 11	Update letter to CRA re: audit on payroll and submit to legal opinion; submit legal opinions internally for review; review of email correspondence;	1.7
June 24	Emails with Intact and bonding company on projects; email with insurance company for renewal on properties	0.4
Jun 24	CRA priority issue on reversal for bankruptcy and call with WCB and BC Safety; insurance related matters in Receivership;	2.2
Jun 25	PST matters on Potash; email with counsel re: letter to Potash and opinion; CHARS matters with NCC Dowland and review of emails from counsel; respond to request on reversal of priorities in bankruptcy;	2.8
Jun 26	Email with Williams Equipment re: asset of Dowland and research on same;	0.4
Jun 30	Review of correspondence on CHARS and NCC Dowland from counsel of NCC; review of opinions on Diocese settlement and rent lease payments.	0.7

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TOTAL – O. Konowalchuk

40.7 hrs.



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<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 9	Coordination of annual filings;	0.5
May 12	Review of invoices and statements for disbursement; correspondence with CRA regarding adding authorized contact; follow-up on T4 filings;	1.0
May 20	Review of invoices and statements for disbursement;	0.5
Jun 4	Review of invoices and statements for disbursement;	0.5
Jun 20	Review of invoices and statements for disbursement;	0.5
Jun 23	Review of invoices and statements for disbursement and preparing annual filings;	0.5
Jun 26	Follow-up on document storage; review of invoices and statements for disbursement.	0.5
TOTAL – V. Chan		4.0 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 9	Prepare payments, continued preparation of R&D;	1.0
May 12	Telephone discussion with CRA in regards to T4's; discussion with V. Chan on various matters;	1.5
May 15	Prepare schedule of Blue Building expenses; telephone call to NTPC; prepare payments; update R&D and schedules;	3.0
May 23	Discussion with M. Grose on various matters;	0.5
May 27	Telephone conference with CRA various tax matters; discussion with O. Konowalchuk on various matters;	1.5
May 30	Prepare payments; update R&D and schedules;	1.5
Jun 2	Prepare payments; update R&D;	1.0
Jun 6	Creditor calls; discussion with Sentinel about storage and invoices;	1.0
Jun 13	Review utility invoices for G. Pemberton; GST calculation; e-file GST;	1.5
Jun 16	Email correspondence C. Beveridge in regards to Nunavut utilities; email correspondence D. Karst in regards to Blue Building maintenance; discussion on monthly maintenance; prepare letter for utility service changes; prepare schedule of payments made on utilities; telephone call with Bob's Welding in regards to account; prepare payments;	5.5
Jun 19	Creditor calls and emails; discussion with M. Grose regarding claims process and assistance with prep of claims database;	2.0
Jun 20	Creditor calls and email correspondence; prepare payments;	1.5
Jun 26	Prepare payments; update R&D; email correspondence NTPC in regards to payment; email correspondence RBC for stop payment; creditor calls and email correspondence.	4.0
TOTAL – J. Strueby		25.5 hrs.



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<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Apr 4	Review schedules from CRA on Payroll to determine duplicated Amended T4's to be removed from the calculations to eliminate the duplication on the assessment; Organize data in file for future discussion; Various other admin matters;	3.0
May 26	Find costing information on Rocanville forward found information to O. Konowalchuk for PST review;	4.0
Jun 6	Find Details on supplier billings and payments for the Rocanville PST Review. Print and send two examples to O. Konowalchuk to determine acceptability;	2.0
Jun 10	Find reports for paid invoices on Rocanville for PST review; Forward examples to O. Konowalchuk so he can have PST determine if these are acceptable;	3.0
Jun 25	Check on location of assets for Orest.	0.5
TOTAL – R. Wilk		12.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
May 2	Update PPSA analysis schedules;	1.0
May 6	Review of PPSA serial numbers with A&M asset listing;	1.5
May 7	Review of PPSA serial numbered goods and correspondence with Miller Thompson re same;	2.25
May 8	Review PPSA serial numbered goods to Dowland's master equipment listing;	2.0
May 9	Update PPSA serial numbered goods listings.	0.5
TOTAL – M. Lee		7.25 hrs.





October 23, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period July 1 to September 30, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	47.80	575	\$27,485.00
C. Beveridge, Senior Director	40.40	475	19,190.00
O. Konowalchuk, Director	19.40	425	8,245.00
V. Chan, Sr. Associate	7.70	350	2,695.00
J. Strueby, Associate	24.00	275	6,600.00
Ray Wilk, RW Consult	6.00	275	1,650.00
M. Lee, Analyst	0.75	200	150.00
	<u>146.05</u>		<u>66,015.00</u>

Disbursements:

Airfare	3,708.72
Hotel	845.28
Parking, Taxi fares	288.42
Other	155.95
Meals	41.03
	<u>5,039.40</u>

71,054.40

Add: GST (5%) 3,552.72

TOTAL INVOICE \$74,607.12

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #13
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Jul 2	Attend to emails with/from Miller Thomson, Blakes, NCC Dowland and EllisDon regarding potential settlement of CHARS JV matter; email to J. Strueby regarding up to date cash receipts and disbursement schedules;	0.5
Jul 3	Various emails regarding EllisDon matter and payment relating thereto; internal discussion regarding sale of Inuvik building; review of cash receipts and disbursement statement and schedules;	1.0
Jul 4	Telephone conversation with R. Reeson at Miller Thomson regarding EllisDon matter;	0.2
Jul 8	Review email from CRA regarding outstanding pre receivership payroll remittances of DIW;	0.5
Jul 10	Receipt and review of letter from EllisDon and comments to R. Reeson; internal meeting and discussion regarding Inuvik building and other miscellaneous properties and confidentiality agreements;	0.5
Jul 15	Telephone conversation with R. Reeson at Miller Thomson regarding various matters including, status of Rose LLP position on meeting/proposal, position of RBC on meeting/proposal, project analysis, EllisDon matter and the Potash payroll withholdings issue;	0.5
Jul 16	Review emails on on-going matters including EllisDon matter and Potash payroll withholdings issue;	1.0
Jul 17	Attend to emails regarding Patuanak property and Potash payroll withholdings matter;	0.5
Jul 18	Review of pictures of buildings at Patuanak and internal discussions regarding same;	1.0
Jul 21	Attend to emails regarding Diocese promissory note matter, potash payroll withholdings matter, secured creditors proposal and Patuanak property;	1.0
Jul 22	Emails and internal discussions regarding Inuvik building; emails from R. reason and O. Konowalchuk regarding Rose LLP enquiry regarding delay/damages claims;	1.0
Jul 23	Review of R. Reeson draft letter to Rose LLP regarding delay/damages claims; Attend to various emails and other matters;	1.0
Aug 6	Update project analysis; Review emails regarding Diocese promissory note matter;	1.5
Aug 7	Update project analysis; internal discussion regarding real estate matters and sale of Inuvik building;	3.5
Aug 8	Attend to emails regarding EllisDon matter; update project analysis;	2.5



Dowland Contracting Ltd. – 89627A

Aug 20	Attend to various emails with R. Reeson regarding EllisDon matter, meeting agenda for meeting with RBC and Intact and related matters;	1.0
Aug 22	Receipt and review of statement of cash receipts and disbursements and update allocation analysis; review agenda items for secured creditors meeting;	1.5
Aug 25	Review of statement of cash receipts and disbursements; update and amend schedules for secured creditors and allocation of costs;	2.0
Aug 26	Review agenda for secured creditors meeting and emails with R. Reeson; Review of statement of cash receipts and disbursements; update and amend schedules for secured creditors and allocation of costs;	5.0
Aug 27	Emails and internal discussions regarding sale of various properties and other matters; draft memo to secured lenders;	1.5
Aug 28	Review of offers to purchase Inuvik building and internal discussion regarding same;	1.0
Aug 29	Telephone conversation with R. Reeson regarding agenda for meeting with secured creditors and schedules calculations;	1.0
Aug 30	Draft memo regarding offers on Inuvik building and lease matters;	1.0
Sep 2	Telephone conversation with K. Anderson at BLG regarding allocation of costs to CNA; forward real estate memo to RBC; review emails regarding projects;	2.0
Sep 4	Attend to various emails regarding scheduling of secured creditors meeting, EllisDon matters and other issues;	1.0
Sep 5	Attend to emails to R. Reeson regarding EllisDon and Inuvik building matter;	1.1
Sep 8	Emails and internal discussion regarding Inuvik building and IDC enquiry;	1.0
Sep 10	Organize materials for secured creditors meeting;	1.0
Sep 12	Prepare and attend meeting in Edmonton with legal counsel for RBC and Intact; meeting with R. Reeson regarding Potash payroll withholdings matter and various other on-going matters;	5.0
Sep 15	Internal meeting and discussion regarding Inuvik building; review of Reeson emails; telephone discussion with S. Kampers of RBC regarding status of receivership;	1.0
Sep 16	Attend to matters surroundings ale of Inuvik building and internal discussion regarding same;	1.0



Dowland Contracting Ltd. – 89627A

Sep 17	Approve offer on Inuvik building; review email from T. Gusa of Miller Thomson regarding PPSA registrations;	0.5
Sep 19	Attend to various emails from R. Reeson; internal discussions regarding Inuvik building sale;	1.0
Sep 23	Attend to various emails from R. Reeson;	1.0
Sep 24	Telephone conversation with R. Reeson regarding serial good registration matter and other issues;	1.0
Sep 25	Internal discussion regarding Inuvik building and other matters.	1.0
TOTAL – T. Martin		47.8 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Jul 28	Correspondence with D. Karst re: car park repairs; Discussion with T. Martin on IDC offer; Emails to M. Lemieux and D. Rogers on the sale of the building; Follow up with T. Gusa on sale of Patuanak camp;	1.5
Jul 29	Correspondence with K. Ruben on the Patuanak land and buildings;	0.5
Jul 31	Call from J. Morrison at Wildstone; Discussion with V. Chan re: lot in Inuvik;	0.5
Aug 5	Discussion and emails on Inuvik property sale process;	1.0
Aug 6	Dealing with property and other matters; Calls to insurance company to confirm cover for Paulatuk;	1.2
Aug 7	Received proposal from SubArtic for subdivision; Prepared memo on the sale of the building;	2.3
Aug 8	Call to D. Karst on various matters and review of Inuvik map; Discussion with V. Chan;	0.6
Aug 14	Emails to Wildstone re: information request; Email to D. Karst on building and Midnight Sun Contracting; Discussion with T. Gusa on ERFN; Provided information to Midnight Sun Contracting;	2.0
Aug 15	Wildstone emails on property sale;	0.5
Aug 18	Call from G. Pemberton on the PPSA registrations still in effect; Various emails to G. Pemberton and T. Gusa on the same; Email to T. Gusa on Patuanak camp building;	1.5
Aug 21	Dealt with PPSA registrations; Emails and calls to T. Gusa and G. Pemberton;	0.5
Aug 22	Calls to T. Gusa and G. Pemberton; Meet with M. Lee to review top 10 pieces of equipment sold to G. Pemberton and current status;	0.5
Aug 25	Emails on property bids;	0.5
Aug 26	Emails on various matters including property bids received;	0.8
Aug 27	Prepared memo on the building offers received; Discussion on same with T. Martin;	2.0
Aug 28	Call and discussion with M. Poplett on insurance cover; Finalized memo on the sale of the Inuvik building; Discussion with T. Martin; Email to realtor re: properties listed for sale/sold in Inuvik;	2.5
Aug 29	Memo from Miller Thomson on PPSA registrations; Emails and calls to T. Gusa on same; Emailed list of equipment to T. Gusa;	2.5



Dowland Contracting Ltd. – 89627A

Sept 2	Call to J. Morrison at Wildstone; Title searches information from M. Grosse and T. Powell;	1.0
Sept 3	Discussion with V. Chan on scrap equipment in Edmonton and decision whether to accept bid; Email from D. Karst and J. Strueby on monthly invoices and costs;	1.0
Sept 5	Discussion with T. Martin on his call with RBC; Call from T. Gusa on PPSA; Call from G. Pemberton on release of security on items purchased by him in July 2013; Review of title searches for properties;	1.0
Sept 8	Received RBC's approval to proceed with getting final offers for the building; Emails to D. Rogers and T. Martin on the same; Calls from M. Melissen at Wildstone on their offer; Received updated written offer from Wildstone;	3.0
Sept 12	Calls to D. Rogers of IDC and M. Melissen of Wildstone re: their offers; Emailed R. Reeson draft letter to bidders for his review; Email to T. Martin on the bids received; Received and reviewed R. Reeson's comments; Emails from bidders with questions; Email from K. Ruben on Paulatuk buildings; Email to Midnight Sun Contracting;	5.0
Sept 15	Issued letters to bidders; Call from J. Morrison; Discussion with D. Rogers and T. Martin on the way forward;	2.5
Sept 16	Discussion with J. Hockin on various matters; Email to R. McQuilter re: D&O insurance and its expiry date;	0.5
Sept 17	Emails to D. Rogers at IDC re: their due diligence period; Call to D. Rogers re: appraisal request; Call to T. Gusa re: appraisal. Email to T. Martin re: G. Pemberton and Tundra; Sent appraisal to IDC for their information;	2.0
Sept 19	Email from IDC lawyer and response; Discussion with R. Reeson;	0.5
Sept 23	Email from D. Karst re: property and vehicle remaining at Inuvik;	0.5
Sept 24	Email from D. Karst and call from Marsh McLennan re: Insurance;	0.25
Sept 25	Further emails with Marsh McLennan; Email from G. Pemberton on T2 filing; Email from D. Rogers on GST on the sale of the building;	0.75
Sept 26	Insurance call with Marsh re: proposed refund; Email from K. Rubens re: status of Paulatuk sale; Memo on issues; Revised Form on Offer revised for Inuvik building and discussion with T. Gusa and IDC's lawyers.	1.5

TOTAL – C. Beveridge**40.4 hrs.**

Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jul 2	Emails re: NCC Dowland and Chars; R&D discussion and update;	0.2
Jul 3	Emails with counsel of NCC Dowland on bankruptcy; communication with Receiver's legal counsel on project opinions in Alaska and non-response of project owners on request;	0.4
Jul 7	Email from creditors on state of receivership; search on payroll remittances re: Potash payments;	1.1
Jul 17	Various emails between counsel re: Potash and review of documentation provided by Potash on source deduction matters; PST auditor email with Sask. Government;	1.2
Jul 21	Potash review of email and information provided and damage claim email response by counsel to Intact;	0.4
Jul 24	Review of DIW payroll information and reconciliation with Potash information; internal discussion re: same; respond to Potash counsel on outstanding information on source deductions;	1.5
Jul 29	Project receivership matters with counsel;	0.8
Aug 1	Email with counsel and response from GNWT on project claims and review of same;	0.5
Aug 6	Review of Potash email re: source deduction and source deductions;	1.0
Aug 7	Update with T. Martin on bonding company and project review files;	0.6
Aug 10	Chars and NCC matters and email review; payroll source deductions with Potash; Ahatahkakoop school refund matters; Alaska limitations opinion matters;	2.2
Aug 11	Respond to Ahakatahkoop school outstanding deposit matter;	0.2
Aug 13	Gov't of Sask request for PST audit; email with counsel re: intact, RBC and position on receiver's proposal;	0.8
Aug 25	Conference call with VP Finance of Potash re: reconciliation of payroll amounts pre-receivership and discussion on funds held in RBC account; review of information on payroll for DIW employees pre and post receivership;	1.8
Aug 27	Review of various information provided by Potash re: pre-receivership payroll remittances; review draft memo and appendices to secured lenders;	1.5
Aug 30	Email internally to counsel re: Potash payroll matters; review final submissions of memorandum to secured lenders;	1.2



Dowland Contracting Ltd. – 89627A

Sep 2	Review of email on legal position from counsel on project receivables; CRA amounts distribution; information retrieval from Potash and review;	1.3
Sep 3	Email from adjuster to Dowland on hospital project; record review request for Sask Gov't audit;	0.7
Sep 8	Payroll deduction with Provost and CRA matters; Gov't Sask request for audit on DIW; invoice review;	1.0
Sep 15	Invoice and insurance review;	0.5
Sep 22	Email re: Potash and arrange audit on DIW and telephone correspondence with R. Wilk re: same	0.5
TOTAL – O. Konowalchuk		19.4 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jul 3	Coordination of documents for storage;	0.2
Jul 14	Attend to subdivision of property in Inuvik;	0.5
Jul 18	Discussion with potential buyer of equipment item located in Edmonton;	0.5
Jul 21	Correspondence with Town of Inuvik and Government of the Northwest Territories regarding subdivision of Inuvik and possible surveying companies;	0.5
Jul 29	Correspondence with surveyor regarding subdivision services and lot details;	0.5
Jul 31	Correspondence with surveyor regarding subdivision, review of lot sketches and plan, correspondence with G. Williamson regarding equipment sale;	1.0
Aug 7	Correspondence with Ritchie Bros. regarding equipment in Edmonton, correspondence with surveyor regarding subdivision and mapping of town and review of the same;	1.0
Aug 13	Correspondence with surveyors regarding subdivision and right-of-way land by the Town;	0.5
Aug 26	Correspondence with equipment companies for assessment of equipment located in Edmonton;	0.5
Aug 28	Correspondence with surveyors regarding subdivision in Inuvik;	0.5
Sep 17	Review bill of sale and coordinate sale of equipment located in Edmonton;	1.0
Sep 18	Review of invoices for disbursements;	0.5
Sep 30	Review and process receipts; correspondence with G. Williamson.	0.5
TOTAL – V. Chan		7.7 hrs.



Dowland Contracting Ltd. – 89627A

<u>Jill Strueby</u>	<u>Description</u>	<u>Hrs.</u>
Jul 3	Prepare payments; update R&D and schedules; creditor calls and email correspondence;	2.5
Jul 10	Prepare payments; continued preparation of R&D and schedules; creditor calls;	3.5
Jul 15	CRA discussion about payroll account; prepare 2nd request letter for 2013 T4's;	0.5
Jul 31	Review of CRA GST assessment; telephone calls to CRA GST auditor; creditor calls;	0.5
Aug 5	Prepare update to Blue Building expense calculation;	1.0
Aug 6	Prepare working paper and backup for calculation of utility services paid on behalf of G. Pemberton; email correspondence C. Beveridge; telephone calls with employee in regards to T4's;	3.5
Aug 7	Prepare payments; update R&D and schedules;	1.0
Aug 12	Telephone call and email correspondence with Inuvik Gas in regards to account balances and closure of accounts;	0.5
Aug 22	Update R&D and schedule; telephone call with M. Cheung in regards to invoices; prepare payments and wire transfer;	2.0
Aug 28	Employee and creditor calls; telephone call to CRA in regards to ETA, prepare letter and fax to CRA;	1.0
Sep 5	Continued preparation of R&D and schedules; prepare payments; telephone call to CRA in regards to DCL and BC Ltd. payroll trust examinations;	2.0
Sep 14	Prepare invoice summary for sale of Blue Building; telephone call to CRA in regards to tax returns for DCL and 08 BC Ltd.; review Insurance proceeds and prepare summary for T. Martin; discussion O. Konowalchuk on various matters; telephone call to RBC in regards to wire;	4.0
Sep 17	Telephone call to CRA in regards to T4's; prepare employee summary for CRA; discussion with O. Konowalchuk in regards to payroll tax account.	2.0
TOTAL – J. Strueby		24.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Sep 1	Pull records from storage; identify computer records to place onto storage device;	2.0
Sep 3	Review electronic documents related to various projects;	2.0
Sep 16	Retrieve 2012 taxes from storage and deliver same to Calgary office.	2.0
TOTAL – R. Wilk		6.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Jul 3	Correspondence re document storage and destruction;	0.25
Jul 31	Correspondence with A1 Delivery regarding destruction and shipment of boxes;	0.25
Aug 14	Correspondence with courier and Ray Wilk re document delivery.	0.25
TOTAL – M. Lee		0.75 hrs.





November 30, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period October 1 to October 31, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	21.60	575	\$12,420.00
T. Reid, Managing Director	0.50	575	287.50
C. Beveridge, Senior Director	60.95	475	28,951.25
O. Konowalchuk, Director	19.90	425	8,457.50
V. Chan, Sr. Associate	0.50	350	175.00
J. Strueby, Associate	17.00	275	4,675.00
Ray Wilk, RW Consult	13.00	275	3,575.00
	<u>133.45</u>		<u>58,541.25</u>

Disbursements:

Website maintenance	45.00
Courier	31.02
	<u>76.02</u>
	58,617.27

Add: GST (5%) 2,930.86

TOTAL INVOICE \$61,548.13

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #14
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 2	Telephone conversation with RBC re status of file and related matters;	1.0
Oct 3	CHARS matter and review of emails from Blakes relating thereto;	1.0
Oct 6	Property matters in Inuvik and internal discussion and meeting relating thereto;	1.0
Oct 7	Review Lloydminster project claims and email to R. Reeson; internal discussion regarding Inuvik building and information relating to inspection of the building;	1.0
Oct 8	Telephone conversation with R. Reeson regarding Intact inquiry;	0.2
Oct 10	Review English River project matter and correspondence; review engineering report of Inuvik building; review emails from R. Reeson;	1.0
Oct 14	English River matter and internal discussion;	0.2
Oct 15	Attend to request from Dentons regarding rental receipts relating to Inuvik building;	0.5
Oct 16	Attend to DIW payroll remittance matter and review documentation with O. Konowalchuk; review emails from R. Reeson re Potash remittance issue;	1.5
Oct 17	Review email from R. Reeson regarding Potash payroll remittance issue; receipt and review of email from O. Konowalchuk regarding documentation; Update email from Dentons and Rose LLP on status of proposal; review draft correspondence to K. Anderson, Potash counsel;	1.5
Oct 20	Review T. Gusa letters to Rose LLP re Lloydminster RCMP building; review email from Rose LLP re Lloydminster; Review material for Dentons to effect discharge against assets purchased by Tundra Drilling; Review EllisDon release document; Review Lloydminster L&M bonds; Review email from Reeson on Zurich insurance relating to action by Arctic Co-operative;	1.7
Oct 22	Review R. Reeson emails regarding EllisDon release and other matters; internal discussion and meeting regarding Inuvik building; email to RBC regarding Inuvik Building sale;	0.5
Oct 23	Internal discussion regarding counter proposal to IDC on Inuvik building; review revised offer of IDC and conditions; discuss and email to Reeson on Inuvik building sale;	1.5
Oct 24	Receipt and review of PSA and internal discussion regarding sale of Inuvik building;	1.0



Dowland Contracting Ltd. – 89627A

Oct 27	Attend to matters on sale of Inuvik building; review emails from C. Aitken regarding statement of claim re: Lloydminster;	1.0
Oct 28	Internal call and discussion regarding status of repairs on Inuvik building; attend to Statement of Claim matters on Lloydminster; attend to Dentons request on certain receipts; review blackline of PSA on Inuvik building sale; email to T. Gusa re Statement of Claim on Lloydminster;	2.0
Oct 29	Review project summaries and related analysis-limitation dates review and other such matters; review final Statement of Claim on Lloydminster; conference call with O. Konowalchuk and J. Strueby on statement of cash receipts and disbursements and Dentons requests for information;	2.5
Oct 30	Review of project summaries; review Dentons requests for information and compile analysis;	1.5
Oct 31	Attend to Dentons request for clarification of select cash R&D amounts.	1.0
TOTAL – T. Martin		21.6 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Tim Reid</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 31	Review invoices and sign cheques.	0.5
TOTAL – T. Reid		0.5 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Oct 1	Attending to various emails;	0.2
Oct 3	Call from Yellowknife; Returned call regarding litigation;	0.1
Oct 7	Call with D. Rodgers; Discussion with T. Martin; Review of information; Email from M. Melissen at Wildstone;	0.5
Oct 8	Follow up on insurance claim by Arctic Co-op; Discussion with R. Reeson on same; Email to M. Poplett at Marsh; Call from D. Karst re: Blue Building in Inuvik; Call to D. Rodgers re: engineer's report and next steps;	2.0
Oct 9	Attending to various emails;	0.5
Oct 10	Various calls and emails on insurance, structural issues and engineer's report; Call with S. Richards at Hasegawa Engineering and D. Rodgers from IDC;	2.5
Oct 14	Emails on insurance claim; Calls to English River First Nation regarding Nursing Station; Emails to D. Loewen; Calls and emails to C. Aitken and T. Gusa at Miller Thomson; Further discussion with engineers and contractors on structural issues at the Inuvik building; Call with Marsh on their request to offset refunds against premiums due;	3.0
Oct 15	Further call on insurance; Call to Patuanak; Emails on repairs to Inuvik building;	1.0
Oct 16	Email to T. Gusa on personal property registrations;	0.1
Oct 17	Call to T. Gusa and emails to D. Loewen on sale of camp buildings in Patuanak and Arctic Co-op claim;	0.25
Oct 20	Call with D. Rodgers on building repairs; Call with Zurich on insurance claim; Call with J. Dickson on Patuanak camp buildings, deposit and other matters;	2.0
Oct 21	Review quote for repair and various emails; Call with D. Rodgers;	0.8
Oct 22	Further call with D. Rodgers; Discussion with R. Butler on proposed repair work at Inuvik; Email from S. Richards on urgent action required with respect to the building; Various discussions with T. Martin on same;	1.0
Oct 23	Emails with D. Rodgers on the building; Review of the offer; Call to Nappaq on proposed repair budget; Emails to R. Reeson on offer. Discussion with T. Martin on the same;	3.0

Dowland Contracting Ltd. – 89627A

Oct 24	Planning trip to Inuvik; Calls to IDC, Miller Thomson, Nappaq and D. Karst to finalize arrangements; Discussion with R. Butler on his oversight role; Review of draft of offer and updated quote for repairs;	5.0
Oct 27	Travel to Whitehorse and dealing with various emails regarding the final offer from IDC;	6.0
Oct 28	Travel to Inuvik; Meetings with IDC and D. Karst; Finalize the offer and obtained deposit; Inspected damage to the building with R. Butler; Formulated plan to make the building safe; Met with construction manager and IDC to discuss same; Meeting with H. White from Acklands on logistics of repairs;	8.0
Oct 29	Further discussions with IDC, Nappaq and Acklands on the work required to make the building safe; Meetings at IDC and at the Inuvik Building; Dealing with various emails and calls; Discussion with T. Martin on proposed work plan and R. Butler on logistics;	7.0
Oct 30	Travel from Inuvik to Tuktoyaktuk to inspect 2 properties there – one commercial and one residential;	8.0
Oct 31	Discussion with G. Pemberton on Tuktoyaktuk properties and D. Rodgers on the Inuvik building and progress; Meeting with D. Karst and R. Butler on repair work, progress and plan; Travel from Inuvik to Vancouver via Whitehorse.	10.0
TOTAL – C. Beveridge		60.95 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct.3	Email review from counsel of NCC re: updates;	0.1
Oct.6	Review of contractor invoice; call and email re: data download on information re: files copies for insurance companies and receiver;	1.2
Oct.7	Tax return request from secured lenders; correspondence with former director of DCL re: DCI and Alaska pension; review of source deduction review from CRA on DIW and DCL;	1.1
Oct.8	Review of counsel information re: claims against projects; back up hard drive matters on projects; insurance related matters re: Arctic Co-op; email and review of documents from legal counsel on RCMP detachment Lloydminster project;	1.2
Oct.9	Various emails and correspondence re: Arctic Coop insurance matters; emails with counsel on Potash and outstanding CRA source deduction matters; email from former director re: DCI matters; review of information from NCC Development;	0.7
Oct.10	Artic coop insurance relating matters; review of information provided by counsel on English river invoices; email and correspondence with Ahatahkakoop school; discussion with counsel re: CRA on 101230863 Sask. Ltd on source deduction;	0.4
Oct.14	Email with counsel re: Potash matters re: CRA source deductions on DIW; English river insurance follow-up and discussion and review of documents signed by former director of DCL re: DCI;	1.0
Oct.15	Search and review of AR demand letters on English river;	0.5
Oct.16	Review of email request from Potash re: amounts held in bank account of RBC; internal discussion re: the same and review of emails from director of DCL re: documents of DCI; emails with legal counsel re: the Potash claims;	2.2
Oct.17	Further discussion with counsel on response letter to Potash on CRA matters; review of draft letter and information from counsel re: the same;	0.6
Oct.20	Review of emails and information attached re: Lloydminster claim, external accountant on the same; review of email from intact counsel; call with counsel on Potash matters and other receivership matters;	1.3
Oct.21	Receipt of email from RBC on account balances; email and letter review from counsel to Potash counsel on CRA matters;	0.2
Oct.22	Invoice review from Catalyst re: web information;	0.2
Oct.23	Update AR schedule and NCC Dowland/DCL reconciliation of project AR; telephone call with NCC Development on missing invoices; email with former director of DCL re: DIC;	2.5



Dowland Contracting Ltd. – 89627A

Oct.27	Email with RBC re: bank account balance in Trust; call with counsel on process and legal matters on receivership; review of counsel email on project receivables and statement of claims; correspondence with GNU re: NNI bonus possibility;	1.3
Oct.28	Review of emails and respond re: property (asset) found and determine if saleable;	0.4
Oct.29	Review of project analysis regarding request of secured party; review of invoice and collections on receivables and other matters relating to Receiver's proposal; review of statement of claim and other correspondence with counsel;	2.0
Oct.30	Review of project receivables, agreements and allocation of costs; review of Diocese agreement matters and invoices/interest payments; work with J. Strueby on same and provide update report internally for stakeholders' ; review correspondence with counsel on project receivables;	2.8
Oct.31	Review of correspondence between counsel and AM re: project receivables and collections.	0.2
TOTAL – O. Konowalchuk		19.9 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 2	Review and process receipts; correspondence with G. Williamson.	0.5
TOTAL – V. Chan		0.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Oct 1	Email correspondence C. Beveridge; telephone call G. Pemberton in regards to utilities and invoices; prepare payments; continued preparation of R&D and schedules;	2.0
Oct 8	Telephone call and discussion with CRA in regards to DCL and DIW payroll audits; prepare requested information for CRA; email correspondence with O. Konowalchuk in regards to payroll audit;	3.0
Oct 16	Discussion with O. Konowalchuk and review of payroll information;	0.5
Oct 21	Discussion with O. Konowalchuk in regards to CRA; prepare and send requested information for DIW audit;	1.5
Oct 23	Update R&D and prepare GST returns for DCL and DIW;	1.5
Oct 28	Telephone call with A. Fraser at Finning Canada in regards to equipment at Finning owned by DCL; email correspondence with R. Wilk and O. Konowalchuk in regards to equipment;	1.0
Oct 29	Prepare summary of Receiver's proposal, prepare cheques for payments; update R&D and schedules; meeting with O. Konowalchuk to discuss summary; conference call with T. Martin in regards to summary information;	4.5
Oct 30	Continued preparation of Receiver's Proposal.	3.0
TOTAL – J. Strueby		17.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Oct 14	Correspondence with C. Beveridge re. storage records; retrieve Tank Farm documentation from server;	2
Oct 15	Locate AR records re. English River Nursing and send to O. Konowalchuk;	2
Oct 20	Retrieve DIW AP files for 2012 and 2013 from storage; deliver same to Acheson for Sask. PST audit;	5
Oct 21	Meet with CRA auditor for DIW Rocanville Sask. PST audit;	2
Oct 29	Retrieve and deliver DIW Sask PST audit records to storage.	2
TOTAL – R. Wilk		13.0 hrs.





December 15, 2014

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period November 1 to November 30, 2014, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	18.6	575	10,695.00
C. Beveridge, Senior Director	32.5	475	15,437.50
O. Konowalchuk, Director	19.0	425	8,075.00
V. Chan, Sr. Associate	0.5	350	175.00
J. Strueby, Associate	12.3	275	3,382.50
Ray Wilk, RW Consult	28.5	275	7,837.50
	<u>111.4</u>		<u>45,602.50</u>

Disbursements:

Airfare & Hotel	5,274.46
Meals	240.99
Parking & Taxi	177.14
Courier	26.16
Website maintenance	45.00
	<u>5,763.75</u>

51,366.25

Add: GST (5%)

2,568.31

TOTAL INVOICE

\$53,934.56

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #15
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 3	Internal discussion and update on status of real property sales in NWT; telephone conversation with R. Reeson re: status of proposal to secured creditors; review of potential lease assignment on sale of Blue Building in Inuvik and email to R. Reeson regarding same; receipt and review of email from M. Demers regarding retainer amount on 089409 B.C. Ltd.;	2.0
Nov 4	Internal meeting and discussion regarding review of outline of report for sale of properties, commercial lease assignment matters, Paulatuk sale, and 089409 related matters;	1.5
Nov 5	Attend to emails on Paulatuk property sale; attend to email from Scott Ventro regarding old legal action re: Etal Steel; review assignment of lease and estoppel agreement; receipt and review of letter from Rose LLP regarding English River First Nation project; review draft report to Court and edits and internal discussion regarding same;	2.0
Nov 6	Internal discussion regarding enquiry from Dentons on mis-leading registration detail and project contract dates; email to R. Reeson regarding EllisDon matter and Dentons enquiries on mis-leading serial number registrations and contract particulars; edit of Receiver's report to Court re; property sales; review of bill of sale re: Patuanak property;	4.2
Nov 7	Attend to documentation and bill of sale in respect of the Patuanak and Tuk property sales; receipt and review memo from R. Reeson regarding Receiver's report; internal meeting and discussion regarding bill of sales and related matters;	1.0
Nov 13	Receipt and review of draft sales and vesting orders, sealing order regarding NWT property sales and follow up email to R. Reeson regarding same;	1.0
Nov 17	Review email and materials regarding request from Westcal Erectors to a consent dismissal order; emails to R. Reeson regarding enquiries from Dentons regarding indemnity agreements to surety; telephone discussion with R. Reeson regarding status of proposal to secured creditors and Denton's enquiries; review of Receiver's report to Court;	1.4
Nov 18	Amend and edit and review Receiver's report to Court;	0.5
Nov 19	Review assignment and estoppel agreement language and internal discussion regarding same;	0.5
Nov 20	Receipt and review email from R. Reeson regarding CHARS matter; attend to emails regarding the assignment and estoppel agreement on commercial lease;	1.0

Dowland Contracting Ltd. – 89627A

Nov 21	Finalize materials regarding sale of NWT properties in anticipation of November 28, 2014 hearing;	1.0
Nov 24	Internal discussion regarding NWT property sales and pending hearing on November 28, 2014;	0.5
Nov 27	Receipt and review emails from T. Gusa regarding recognition order in NWT; receipt and review of email from C. Aitken regarding limitation dates on certain project accounts receivable;	1.0
Nov 28	Review finalized sales and vesting orders and related emails with E. Gulberg regarding recognition in NWT and other related matters.	1.0
TOTAL – T. Martin		18.6 hrs.



Dowland Contracting Ltd. – 89627A

<u>Callum Beveridge</u>	<u>Description</u>	<u>Hrs.</u>
Nov 3	Dealing with insurance cover; Call to G. Pemberton on Tuk properties; Discussion with R. Butler on Inuvik; Calls to Acklands re: lease assignment;	2.0
Nov 4	Emails from R. Reeson and G. Ruben on sale process, lease assignments and Paulatuk property;	2.5
Nov 5	Lease assignment, insurance claim by Arctic Co-op and Paulatuk emails;	4.0
Nov 6	Review of PPSA misleading items; Drafted court application report; Assignments forwarded to Acklands and IDC for review; Report sent to Miller Thomson for comments; Discussion with J. Dickson on Patuanak;	2.25
Nov 7	Offers finalized for Tuk and Paulatuk; Update report for comments from Miller Thomson; Working towards closing the Patuanak sale after receipt of final proceeds; Email to D. Rodgers at IDC and L. Bonnell at Acklands;	4.0
Nov 14	Statement of values for insurance provider; Closing sale of trailer camp in Patuanak;	2.5
Nov 17	Review court application materials; Update to IDC on timing and process; Follow up on estoppel certificate and assignment with Acklands; Calls/emails with R. Reeson; Call from party interested in Paulatuk buildings; Reviewed and approved latest statement of values;	3.5
Nov 18	Review of R&D and cash position. Discussion with T. Martin on Receiver's report. Emails to and from R. Reeson at Miller Thomson. Sent revised report to R. Reeson. Update various schedules for the report.	3.5
Nov 19	Call from G. Reidford re: Paulatuk building and his right of way; Discussion with R. Reeson re: Acklands and Paulatuk assets; Discussion with J. Strueby on cash flow and GICs; Email to Acklands on proposed changes to the document; Updated report sent to IDC;	2.0
Nov 20	Emails to various individuals at IDC; Purchase offers sent to Miller Thomson; Follow up with Acklands re: estoppel certificate; Finalized Monitor's Sixth report;	2.5
Nov 21	Received and reviewed letter from G. Reidford regarding access to his building in Paulatak; Email with R. Reeson on the same; Discussion with T. Martin on the above matters;	0.75
Nov 24	Call/email to T Gusa re: Notice of Application; Call with G. Reidford re: Paulatak; Call with T. Gusa on PPR and Patuanak; Proposed trip to Edmonton for court application on November 28;	1.5



Dowland Contracting Ltd. – 89627A

Nov 25	Emails from T. Gusa re: orders; Email from D. Karst;	0.5
Nov 26	Update to D. Rodgers on the sale process and likely timing for closing; Various emails from Miller Thomson; Planning trip for R. Butler;	0.5
Nov 28	Court application heard in Edmonton; Call with T. Gusa; Emails to bidders on outcome of the court hearing.	0.5

TOTAL – C. Beveridge **32.5 hrs.**



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 3	Dowland matters relating to project matters; review of electronic data files and discussion with R. Wilk on finding files; investigation of asset sales and proof of ownership; review of emails from counsel re: Blue building, annual filings;	1.7
Nov 4	Email with counsel re: Blue Building and document review on projects and indemnity agreements;	1.1
Nov 5	Discussion with R. Wilk on document review; email from counsel re: Westcal Erectors application; review of documents from data site; English River Nations project matters;	0.8
Nov 6	Email request from significant stakeholders on dates of collections of receipts in proceedings and internal discussion and review of same; English River related matters;	1.8
Nov 7	Dowland search of electronic files and communication with IT providers re: same;	2.6
Nov 10	Follow up on AR collections and receiver's summary report;	1.4
Nov 12	Multiple emails and discussion with IT re: search of electronic files on indemnities; review of files received from R. Wilk and email with counsel re: same;	2.9
Nov 13	Review of electronic files on Dowland and working with IT on data searches for indemnity agreements, etc.; review draft notice of application and sale approving and vesting orders (along with sealing orders);	2.0
Nov 17	Invoice review in Receivership; review of correspondence from counsel re: Westcal Erectors statement of claim; continue review of electronic files of Dowland re: indemnity and other agreements;	1.5
Nov 18	Further review of electronic files from IT supplier on indemnity agreements and other agreements; correspondence with counsel on same;	1.1
Nov 20	Correspondence with counsel on request from significant stakeholder; review of electronic files; t/c with former director of Dowland; submission of electronic files to counsel for significant stakeholder;	1.3
Nov 25	Emails with legal counsel re: limitation periods; PST Assessment from Sask. Government re: Potash.	0.8
TOTAL – O. Konowalchuk		19.0 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 6	Call with CRA regarding 0849809 B.C. Ltd.'s assets, recovery and deemed trust accounts.	0.5
TOTAL – V. Chan		0.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 5	Prepare payments; prepare wire transfers; email correspondence T. Martin and RBC; email correspondence C. Beveridge on various matters;	2.0
Nov 6	Continued preparation of R&D and schedules;	1.0
Nov 12	Email correspondence with C. Beveridge, M. Cheung, and MT in regards to deposits and wire transfer information; telephone calls with interested asset purchaser; email correspondence with O. Konowalchuk on various matters;	2.0
Nov 13	Discussion with O. Konowalchuk in regards to contracts; discussion with R. Wilk in regards to contracts; telephone call with M. Gregg to access documents;	1.0
Nov 17	Continued preparation of R&D and schedules;	0.8
Nov 18	Prepare payments; prepare bank reconciliation; continued preparation of R&D and schedules; email correspondence C. Beveridge on various matters; telephone call and email correspondence with RBC;	2.0
Nov 20	Meet RBC to prepare paperwork for investments; email correspondence with C. Beveridge and T. Martin on various matters; email and telephone correspondence with creditors; telephone call with R. Wilk on CRA matters.	3.5
TOTAL – J. Strueby		12.3 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Ray Wilk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Nov 3	Find master equipment listing and email to Callum; Discuss searches and document retrieval related to the AXA matter with Callum; Contact Catalyst server is down;	2.0
Nov 4	Look further for list of equipment with acquisition date; Attend storage locker to find legal files related to AXA scan and send to Orest;	5.0
Nov 5	Search electronic data for documents related to AXA, Intact, and Indemnity agreements; Send paper docs found at warehouse to Orest;	4.0
Nov 6	Contact Michael at Catalyst to get a quote on having searches applied to the Dowland Emails relating to the AXA matter;	4.0
Nov 7	Review quote from Catalyst, discuss with Orest and approve;	0.5
Nov 14	Discussions with Catalyst regarding additional searches; Receive USB and begin to download and index emails;	3.0
Nov 16	Search Emails for information related to AXA matter;	4.0
Nov 17	Search Emails for information related to AXA matter;	5.0
Nov 18	Organize and send additional Emails related to the AXA matter to Orest.	1.0
TOTAL – R. Wilk		28.5 hrs.





March 3, 2015

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period December 1, 2014 – January 31, 2015, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate(*)</u>	<u>Total</u>
T. Martin, Managing Director	25.60	575	\$14,720.00
C. Beveridge, Senior Director	48.20	475	22,895.00
O. Konowalchuk, Senior Director	20.50	475	9,737.50
V. Chan, Sr. Associate	0.50	375	187.50
J. Strueby, Sr. Associate	17.20	325	5,590.00
Ray Wilk, RW Consult	5.00	275	1,375.00
M. Cheung, Executive Assistant	6.25	100	625.00
	<u>123.25</u>		<u>55,130.00</u>

Disbursements:

Airfare & Hotel	1,912.25
Website maintenance	45.00
Courier	25.47
	<u>1,982.72</u>

57,112.72

Add: GST (5%) 2,855.64

TOTAL INVOICE **\$59,968.36**

*New rates effective December 1, 2014

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #16
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u>Todd Martin</u>	<u>Description</u>	<u>Hrs.</u>
Dec 1	Review affidavit from Gullberg regarding sale of Blue Building;	0.5
Dec 4	Emails to and from R. reason regarding meetings and discussions between secured lenders and respective legal counsel;	0.5
Dec 5	Attend to review of English River claim matter and emails from T. Gusa; review of Arctic Co-op and Zurich insurance matters;	0.5
Dec 9	Telephone conversation with R. Reeson and update on status o sale of Blue Building, English River matter, EllisDon matter, and discussions with counsel to RBC regarding opinions on priority matters and proposed settlement discussions;	0.5
Dec 10	Attend to email to R. reason regarding Arctic Co-op and Zurich matter;	0.5
Dec 11	Internal meeting and discussion regarding information from Zurich regarding Arctic Co-op matter and related emails to R. Reeson;	1.0
Dec 12	Review of affidavit and statement of claims for English River and RCMP Cadet and related emails to C. Aitken at Miller Thomson; review status of property sales. up to date cash R&D and PST audit matters;	1.7
Dec 15	Internal discussion regarding closing of sale of Blue Building, Court orders in NWT and related correspondence with Gullberg; email regarding Arctic Co-op an Zurich matters;	0.5
Dec 16	Attend to email from C. Aitken regarding English River; review letter from representative of Zurich on Arctic Co-op matter;	0.5
Dec 18	Attend to emails from previous day re English River and Zurich;	0.5
Dec 22	Internal discussion regarding update on status of sale of Blue Building and closing issues and ownership transition matters;	0.5
Jan 6	Receipt and review RCMP Cadet materials and related email to and from Miller Thomson; telephone conversation with R. Reeson regarding secured lenders proposal and meetings; review Vesting order and letter to service list regarding real property sales;	2.0
Jan 8	Receipt and review of emails from Miller Thomson and O. Konowalchuk regarding limitation periods on various major accounts and binding arbitration provisions regarding Public Works contracts ;	1.2
Jan 9	Internal discussion and meeting regarding closing of Blue Building sale; internal discussion and meeting regarding cost allocation update and review of schedules prepared to date;	1.0



Dowland Contracting Ltd. – 89627A

Jan 13	Review of emails regarding Drumheller documentation and statement of claim; review binding arbitration issue in Public Works contracts;	1.5
Jan 14	Emails regarding binding arbitration language issue and follow up telephone discussion with R. Reeson regarding issue, follow up with Dentons and RBC on a meeting and Arctic Co-op issue;	1.0
Jan 15	Email to C. Aitken at Miller Thomson regarding Ecole MacTavish project and related issues and email from O. Konowalchuk regarding same;	1.0
Jan 16	Internal meeting and discussion regarding cost allocation matters and up to date cash receipts and disbursements;	1.0
Jan 19	Attend to email with R. Reeson regarding secured lenders proposal and Public Works arbitration language issue;	0.5
Jan 20	Internal discussion regarding cost allocation work sheet;	0.2
Jan 21	Telephone conversation with R. Reeson regarding scheduling secured lenders proposal meeting and issue with Public Works contracts and documentation surrounding set off issue on contract receivables;	1.0
Jan 26	Review emails and correspondence with Public Works Canada and email to C. Aitken at Miller Thomson; review of cost allocation schedules and internal discussion regarding same;	1.0
Jan 27	Review draft allocation schedules and internal discussion; email to R. Reeson regarding various matters ;	2.0
Jan 28	Review and amendments and edits of cost allocation and realization schedules;	4.0
Jan 30	Review of Wainwright matter and related documentation; email to C. Aitken at Miller Thomson.	1.0
TOTAL – T. Martin		25.6 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Callum Beveridge</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 1	Signing affidavit for NWT; Email to D. Karst re: R. Butler's trip;	0.5
Dec 2	Call/email to T. Gusa and E. Gullberg;	0.5
Dec 5	Call from Miller Thomson on the offers received;	0.3
Dec 10	Review of statement of adjustments; Call to G. Marinangeli of Miller Thomson;	0.5
Dec 12	Discussion with Zurich on the insurance coverage; Sale of properties; Statement of adjustments approved;	0.5
Dec 15	Dealing with delay in closing; Calls to IDC, G Pemberton and 6222 NWT; Emails with T. Gusa, R. Reeson and G. Marinangeli; Correspondence with Zurich Insurance re: Arctic Co-op claim; Review of offers and call with T. Gusa;	2.5
Dec 16	Obtaining Inuvik assignment of the lease; Various email correspondence with lawyers on sale;	0.8
Dec 18	Emails from G. Marinangeli; Email and telephone contact from R. Butler on inspection of the building by IDC and utilities accounts;	0.5
Dec 22	Dealing with proposed last minute delay; Discussion with R. Butler re: visit and D. Rodgers on caretaker over holidays and closing; Call to T, Gusa on the delay;	1.0
Jan 5	Email re: Tax assessments; Follow up with Miller Thomson;	0.5
Jan 6	Various matters relating to the sale of the properties;	0.3
Jan 7	Call to D. Rodgers of IDC; Email to Acklands Granger; Request for information, etc.;	0.5
Jan 8	Letter to M. Temple Churchill re: Acklands documents;	0.3
Jan 9	Closing of the blue building sale; Notifications to utilities, Town of Inuvik, etc. to close off accounts;	2.5
Jan 12	Emails to K. Ruben re: request to extend closing of the Paulatak building;	0.5
Jan 13	Analysis of professional fees for allocation to assets; Discussions with M. Cheung and T. Martin on same; Email on Inuvik building; Email to Marsh on cancelling insurance cover for Inuvik;	2.5
Jan 14	Continued analysis of professional fees; Email to Miller Thomson re: fees; Email to S. Richards at Hasegawa re: blue building repairs;	1.0
Jan 15	Further analysis of professional fees;	1.5



Dowland Contracting Ltd. – 89627A

Jan 16	Calls to Miller Thomson on the allocation of their professional fees;	0.5
Jan 19	Call to R. Reeson; Email to Zurich to follow up on Arctic Co-op claim. Follow up on building sales for Tuktoyuktuk and Paulatak;	2.0
Jan 20	Further analysis of fees and other costs of receivership;	1.0
Jan 21	Revised R&D; Comments to J. Strueby for clarification;	1.0
Jan 23	Analysis of updated R&D; Call to M. Cheung re: further analysis; Review response from M. Cheung;	1.5
Jan 26	Further analysis of costs to be allocated to each secured creditor; Review of R&D, updated professional fees allocation; Discussion with T. Martin on the same; Draft costs calculated for each asset class and secured creditor;	8.0
Jan 27	Indicative recoveries discussed with T. Martin; Discussion with J. Strueby on R&D; Emails back and forth with J. Strueby; Further analysis prepared;	7.0
Jan 28	Finalized analysis for T. Martin; All numbers agreed to the summary R&D and detailed R&D; Review of final product and cross reference papers; Further discussion with T. Martin and J. Strueby;	8.0
Jan 29	Prepared memo to file covering procedures for preparing final indicative recoveries to each secured creditor.	2.5
TOTAL – C. Beveridge		48.2 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 12	Emails from counsel re: English river draft statement of claim; review of correspondence from Saskatchewan Government on PST assessment and remit to counsel on same;	0.4
Dec 15	Review and sorting of English River project invoices and discussion with contractor on same;	1.5
Dec 16	Response to legal counsel email on projects and statement of claims; review of contractor invoice; receipt of PST assessment on Potash project; further review of invoices on English River;	0.8
Dec 17	Email with counsel on project claims and statement of claims; DIW payroll update review; review of statement of values on English River project;	0.6
Dec 18	Review email from counsel from Potash;	0.1
Dec 19	Respond to counsel email on Potash and decision to not proceed on certain statement of claims for contracts;	0.7
Jan 6	Various statement of claim review from counsel on projects and other project information;	1.0
Jan 8	Review of binding arbitration matters and contract matters; review of information requested from counsel;	2.5
Jan 9	Review of contracts on federal projects;	3.0
Jan 14	Locate certain outstanding contracts for legal counsel re: the filing of statement of claims and various communication re: the same;	2.0
Jan 15	Further review of federal contract files with counsel;	1.5
Jan 19	Review of correspondence on project AR related matter; review of filed statement of claims;	0.6
Jan 21	Various communication with counsel ;	0.5
Jan 22	Various emails and amendments to Drumheller contract and receipt of information from counsel;	0.7
Jan 23	Update and finalize letters to government re: missing information from contracts and communication with counsel re: the same; send letters;	1.5
Jan 26	Correspondence from counsel representing the government on various projects;	0.8



Dowland Contracting Ltd. – 89627A

<u><i>Vicki Chan</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 1	Attend to general file and administrative matters.	0.5
TOTAL – V. Chan		0.5 hrs.



Dowland Contracting Ltd. – 89627A

<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Dec 3	Prepare payments; continued preparation of R&D and schedules;	1.0
Dec 9	Telephone call with CRA in regards to DIW payroll audit;	0.2
Dec 12	Prepare payments; update R&D and schedules; email correspondence C. Beveridge on various matters;	2.5
Dec 15	Email correspondence with C. Beveridge in regards to utility accounts; prepare requested documents;	1.0
Dec 16	Prepare payments; update R&D;	0.5
Dec 19	Prepare payments; update R&D and schedules; file GST returns;	2.0
Jan 5	Telephone call with CRA in regards to payroll account;	0.5
Jan 8	Prepare payments; update R&D and schedules;	1.5
Jan 9	Email correspondence with C. Beveridge on various matters; telephone call with R. Wilk on various matters; prepare payments;	2.0
Jan 16	Prepare R&D and schedules; prepare payments; file GST;	1.0
Jan 27	Prepare payments; update R&D and schedules; telephone correspondence and email correspondence C. Beveridge on various matters;	4.0
Jan 30	Prepare payments; update R&D and schedules; file GST returns.	1.0
TOTAL – J. Strueby		17.2 hrs.



Dowland Contracting Ltd. – 89627A

<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Dec 16	Attend to AR matters related to English River Nursing Station;	1.5
Jan 9	Locate and send contracts re RCMP Lloydminster, Wainwright;	2.0
Jan 30	Continue locating contracts; attend to mail forwarding instructions; locate and send records to O. Konowalchuk; correspondence with Catalyst.	1.5
TOTAL – R. Wilk		5.0 hrs.



Dowland Contracting Ltd. – 89627A

<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
Jan 13	Analysis of professional fees; discussions with C. Beveridge re same;	4.25
Jan 23	Analysis of professional fees; discussions with C. Beveridge re same;	1.25
Jan 27	Analysis of professional fees;	0.25
Jan 29	Analysis of professional fees.	0.50
TOTAL – M. Cheung		6.25 hrs.





August 18, 2015

Dowland Contracting Ltd. et al.
c/o Suite 570, 202 – 6th Avenue SW
Calgary, AB T2P 2R9

Attention: Mr. Orest Konowalchuk

Re: Dowland Contracting Ltd. et al. (In Receivership)

For professional services rendered for the period February 1 – June 30, 2015, in connection with the appointment of Alvarez & Marsal Canada Inc. as Receiver of Dowland Contracting Ltd., Dowland Industrial Works Ltd. and 6070 N.W.T. Limited (“Dowland”) pursuant to the May 21, 2013 order of the Court of the Queen’s Bench of Alberta.

<u>A&M Personnel</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
T. Martin, Managing Director	60.40	600	\$36,240.00
C. Beveridge, Senior Director	19.90	475	9,452.50
O. Konowalchuk, Senior Director	39.60	475	18,810.00
J. Strueby, Sr. Associate	8.00	325	2,600.00
M. Lee, Associate	15.75	300	4,725.00
Ray Wilk, RW Consult	15.30	275	4,207.50
M. Cheung, Executive Assistant	1.25	100	125.00
	<u>160.20</u>		<u>76,160.00</u>

Disbursements:

Airfare & travel	2,136.72
Hotel	862.30
Courier	344.32
Website maintenance	22.50
	<u>3,365.84</u>
	79,525.84

Add: GST (5%) 3,976.29

TOTAL INVOICE **\$83,502.13**

Dowland Contracting Ltd. – 89627A

Mail Instructions:

Alvarez & Marsal Canada ULC
Attn: Monica Cheung
Commerce Place
400 Burrard Street, Suite 1680
Vancouver, B.C. V6C 3A6

Wire Instructions:

Bank: TD Canada Trust
Account Name: Alvarez & Marsal Canada ULC
Swiftcode: TDOMCATTOR
Bank Address: 55 King Street West
Toronto, ON M5K 1A2
Bank Transit #: 10202
Institution #: 0004
Account #: 5410790
Reference #: 89627A – Invoice #17
GST: 83486 3367 RT0001



Dowland Contracting Ltd. – 89627A

<u><i>Todd Martin</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 2	Telephone call with R. Reeson regarding status of proposal between secured creditors, CRA potash matter and various other outstanding matters;	0.5
Feb 3	Telephone call with R. Reeson regarding his discussions with counsel to Intact and RBC; email to Jane Sidnell; email from R. Reeson regarding Zurich Insurance NWT Arctic Claim;	0.5
Feb 4	Meet with RBC and provide update on status of file and allocation of costs;	1.0
Feb 9	Receipt and review of email from C. Aitken regarding Wainwright project receivables and related matters;	0.5
Feb 12	Telephone conversation with RBC regarding possible settlement with Intact and status of same and discuss possibility of a meeting between the parties;	0.5
Feb 13	Attend to various emails including copy of remittance from Blakes in regard to EllisDon settlement amount; email to Jane Sidnell regarding call to discuss possible settlement meeting;	0.5
Feb 18	Telephone conference with R. Reeson and Jane Sidnell re proposed settlement discussions and future meeting; email to R. Reeson re: settlement and estimated process and fees to settle matter;	1.0
Feb 19	Attend to email from RBC; email to Jane Sidnell re dates for a possible meeting;	1.0
Feb 20	Emails with RBC and counsel to Intact regarding dates for a meeting;	1.0
Feb 23	Email to Jane Sidnell re dates for a meeting with RBC and email to RBC re same;	0.2
Feb 25	Receipt and review of statement of claim and calculations re Drumheller claim and email to C. Aitken; emails to and from Jane Sidnell regarding possible dates for meetings between Intact and RBC;	1.0
Feb 26	Attend to emails from Craig Aitken on Drumheller and related matters; emails from and to Intact legal counsel and RBC on possible dates for a meeting;	1.0
Feb 27	Telephone conversation with R. Reeson regarding various matters including project claims possible meeting April 30 between Intact and RBC, estimated costs of litigation and other outstanding matters;	1.0



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Mar 2	Follow up and review of Yukon and Dawson hospital projects accountings and email to Jeff Oliver at Gowlings re instructions on Yukon/Dawson project accounting; review All North proof of claim in DIW;	1.5
Mar 3	Confirm time for meeting with O. Konowalchuk to follow up outstanding matters; Receipt and review of draft letter prepared by Gowlings in respect of Yukon and Dawson hospital projects;	1.5
Mar 4	Update letter from Gowlings and email to J. Oliver regarding YHC projects;	0.5
Mar 5	Internal meeting with O. Konowalchuk to follow up on CRA audits, Potash matters and YHC accounting detail;	1.5
Mar 10	Follow up with O. Konowalchuk on YHC project accountings; email to J. Oliver; email to O. Konowalchuk on PST matters; telephone call with C. Aitken regarding outstanding information/accountings;	1.0
Mar 12	Email to and from R. Reeson regarding CRA DIW matters;	1.0
Mar 16	Receipt and review of letter from NWT regarding Chief Albert School; email to Jane Sidnell regarding dates for meeting; update on project accountings; review CRA letter and consider response and position-DIW;	1.4
Mar 17	Project analysis and organize materials YHC projects; review bank reconciliations and trust account matters;	3.3
Mar 20	Review various project costing information from O. Konowalchuk;	0.5
Apr 8	Emails to and from Gowlings regarding YHC project accountings; email from C. Aitken regarding various matters including Lloydminster claim, NWT projects and BC projects;	1.0
Apr 14	Receipt and review of documentation from C. Aitken regarding Drumheller accounting; emails to J. Oliver regarding YHC projects;	1.5
Apr 15	Telephone conversation with R. Reeson regarding update on various matters; follow up with O. Konowalchuk on CRA matters; Review Drumheller information and accounting;	1.7
Apr 18	Receipt and review accounting information from Charlie Bois at Miller Thomson on YHC projects; review accounting on RCMP Cadet and Wainwright and Thunder Bay; email to C. Aitken re various project accounting matters;	3.2
Apr 20	Email to C. Aitken; review of YHC accounting from Charlie Bois;	1.5
Apr 21	Attend to emails from C. Aitken re various project accountings; telephone call with R. Reeson regarding priorities of L&M bond claims; review of YHC accountings;	2.0



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Apr 22	Update project accounting analysis;	1.0
Apr 23	Email to J. Oliver regarding YHC accountings and update of project analysis;	2.0
Apr 25	Accounting and analysis of projects;	2.2
Apr 27	Telephone conversation with G. Ivany at RBC regarding status of file and pending meeting with Intact; review of opinions on various issues including set off of bonding claims and various related issues; email to Peter Dempster at Intact; Telephone discussion with Ray Rutman and Gary Ivany regarding position of RBC on priorities;	2.2
Apr 28	Telephone conversation with Peter Dempster and Brian Logan at Intact regarding outstanding project accounting information; review documents on THC projects and prepare for meeting between secured creditors;	2.5
Apr 29	Prepare for meeting between Intact and RBC and organize project accounting binders; meeting with RBC regarding status of file generally and outstanding project accounting information;	2.0
Apr 30	Prepare for and attend meeting in Toronto with Intact and RBC regarding settlement discussions on priority claims;	5.0
May 1	Review email from J. Moshonas and Bois explanations on certain YHC project queries; email to J. Oliver regarding YHC accountings;	1.0
May 4	Email to G. Ivany and email to Intact; telephone conversation with R. Reeson;	0.7
May 7	Telephone conversation with G. Ivany regarding letter from Jane Sidnell;	0.2
May 8	Attend to review of emails from R. Reeson re various matters;	0.2
May 11	Telephone conversation with R. Reeson regarding update of status and future distribution and encourage call between the parties;	0.4
May 14	Emails with R. Reeson and Peter Dempster of Intact;	0.5
May 15	Emails and telephone conversation with R. Reeson;	0.5
May 22	Receipt and review of CRA letter and emails with o. Konowalchuk re English River and other matters;	1.0
May 25	Email to O. Konowalchuk and C. Aitken regarding Rocanville –IW;	0.5
May 26	Receipt and review Jane Sidnell letter; email to J. Oliver re YHC projects; email to R. Reeson; telephone conversation with Ray Rutman; telephone conversation with R. Reeson;	1.5



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May 27	Receipt and review letter from Gowlings to Jane Sidnell; email to R. Reeson;	0.5
May 28	Telephone conversation (voicemail) R. Reeson (x2) regarding information flow from Intact;	0.5
May 29	Review project accounting on Selkirk project and pleadings in litigation between City of Whitehorse and Intact;	1.0
Jun 12	Review letter from Jane Sidnell on English River and accountings provided;	1.0
Jun 23	Receipt and review letter from J. Moshonas and revised calculations on YHC projects; review English River and Selkirk project accountings; email to R. Reeson; email to G. Ivany at RBC regarding status of accounting information;	0.5
Jun 24	Telephone message for R. Reeson regarding status of outstanding accounting information;	0.2
Jun 29	Review email regarding City of Whitehorse Claim on Selkirk and telephone conversation with R. Reeson.	0.5
TOTAL – T. Martin		60.4 hrs.



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<u><i>Callum Beveridge</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 2	Call from M. Van Nostrom from Guild Yule;	0.25
Feb 3	Emails from Zurich Insurance and Miller Thomson;	0.25
Feb 10	Email to D. Rodgers at IDC re: building and outstanding bills received;	0.25
Feb 13	Email to Miller Thomson on closing of transaction with 6222 NWT;	0.2
Feb 18	Discussion with T. Martin and listing of Semmler Place with real estate agent;	0.2
Feb 19	Follow up with Miller Thomson on real property sales;	0.2
Feb 20	Invoice from Darren Karst and email from D. Rodgers;	0.1
Feb 25	Correspondence re: Zurich insurance on Arctic Co-op claim; Forwarded same to R. Reeson;	0.1
Feb 26	Email from R. Reeson on Arctic Co-op claim. Call with J. Strueby, T. Powell and M. Lee on file handover.	0.3
Apr 1	Review R&D and allocation; Discussion with M. Lee.	2.0
Apr 2	Follow up on various matters;	0.2
Apr 6	Allocation of fees and costs updated;	3.0
Apr 7	Finalized allocation; Discussion with T. Martin; Review professional fees costing and analysis; Checked data;	3.3
Apr 8	Updated R&D for changes noted;	1.7
Apr 9	Comparison of allocation to previous version; Updated cost allocation for up to date costs;	3.2
Apr 10	Filed GST returns;	0.5
Apr 21	Review of insurance statement of values; Discussion with T. Martin on same; Email to M. Poplett at Marsh;	0.8
Apr 22	Further emails on insurance matters;	0.2
May 22	Follow up on various matters including insurance and closing of Paulatuk sale.	0.5
Jun 1	Dealing with insurance matters;	0.5
Jun 2	Dealing with insurance matters;	0.5



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Jun 9	Release of security for Ritchie Bros.;Calls to Miller Thomson and Ritchie Bros.;	0.75
Jun 10	Email from T. Gusa; Call to Ritchie Bros. to confirm release;	0.2
Jun 29	Receipt of another requested release from Ritchie Bros.;	0.5
Jun 30	Emails on release of equipment.	0.2
TOTAL – C. Beveridge		19.9 hrs.



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<u><i>Orest Konowalchuk</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 2	Receipt of emails from counsel of Receiver and counsel of federal government projects re: missing project record information;	2.0
Feb 4	Communication with counsel re: project receivables and government contracts;	1.0
Feb 9	Review of tender documents email from counsel; payroll related matters for DCL and DIW;	0.5
Feb 10	Receipt of Dowland Wainwright change orders and information from counsel; receipt of CD from government re: Ft Walsh dormitory;	0.7
Feb 23	Review of CRA letter on DIW source deductions;	0.3
Feb 25	Review of statement of claim on Drumheller and progress claim from counsel;	0.3
Feb 26	Review of various emails from counsel re: project receivables;	1.0
Mar 5	Internal meeting re: outstanding matters and project receivables/contracts;	1.0
Mar 9	Communication with surety adjuster on re: PST audit matters on Potash; email from counsel re: project contracts and financials on Project information;	1.0
Mar 10	Internal email on PST Potash matters and communication with adjusters; receipt of email from Sask. government re: PST audit back up information;	0.5
Mar 12	Emails with counsel re: CRA DIW matters as it relates to Potash; arrange for documentation retrieval re: projects;	0.4
Mar 16	Review correspondence on Watson and Dawson project and statement of claim; internal phone call on project matters;	1.4
Mar 17	Call and emails on Yukon records; follow up emails with counsel to the City of Selkirk for Pumpstation work;	0.6
Mar 25	Communication with counsel and internal re: liens on sold assets; review of invoices; communication with contractor on file matters;	0.7
Apr 10	Review of emails and invoices; project receivable related matters;	1.80
Apr 12	Project analysis receivable and emails internally;	2.50
Apr 13	Emails with counsel re: project receivables and holdback amounts;	0.40
Apr 14	Review of accounting information on project receivables; internal discussion re: same; correspondence with legal counsel;	2.00



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Apr 15	Various emails with projects; CRA source deductions and consider appeal on DIW; phone call with NIG external counsel;	2.40
Apr 17	Correspondence with counsel re: DIW CRA appeal and review of information for appeal;	1.50
Apr 20	Conference call with counsel on DIW and CRA matters; provide and investigate back up information on Potash matters concerning DIW source deductions; update records, communicate with NIG and provide information to NIG accountant re: request of project accounting information;	3.00
Apr 21	Various emails on insurance related matters with insurance company and internally;	0.40
Apr 23	Review of emails re: insurance related matters;	0.20
Apr 27	Communication with counsel re: DIW payroll matters; review of back up information on payroll;	1.50
Apr 28	Various emails from counsel re: English River project; internal review of same; review of invoice from contractor;	1.00
Apr 29	Emails from counsel re: DIW/ CRA payroll letters; internal communication re: Diocese settlement arrangement and receipt of information from counsel on same;	1.20
Apr 30	Review of CRA / DIW payroll letters and provide comments; email internally on projects for meeting with intact and RBC; Diocese matters; print and update business consent form for counsel;	2.00
May 1	Finalizing CRA / DIW letter on payroll; multiple communication with counsel;	2.00
May 4	Receipt of letter sent from counsel to CRA and cc. to Potash;	0.50
May 13	Follow up with counsel, project owners, etc. on missing information to allow the Receiver to complete its analysis on the projects; internal follow up on same;	0.80
May 21	Communication with counsel on project related matters and renewal of statement of claims;	1.20
May 22	Review of invoices; email from counsel on English River project;	0.70
May 25	Email from creditors on project reconciliation and claims; receipt of email and review re: counsel and request of information;	1.00
May 28	Confirming instructions to counsel to address or not to address potential statement of claims; review of Selkirk pump house back up information.	0.70



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Jun 1	Invoice review from suppliers;	0.4
Jun 29	Various emails from counsel re: City of Whitehorse project; CRA matters on source deductions.	1.0
TOTAL – O. Konowalchuk		39.6 hrs.



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<u><i>Jill Strueby</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Feb 6	Prepare payments; update R&D and schedules;	1.0
Feb 10	Creditor calls and email correspondence; call with CRA in regards to payroll; call with R. Wilk on various matters;	3.0
Feb 13	Prepare payments; update R&D and schedules;	1.0
Feb 20	Prepare payments; update R&D and schedules; file GST returns;	1.0
Feb 24	Creditor calls and email correspondence; prepare payments;	1.0
Feb 26	Prepare payments; update R&D and schedules; file GST returns.	1.0
TOTAL – J. Strueby		8.0 hrs.



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<u><i>Marianna Lee</i></u>	<u><i>Description</i></u>	<u><i>Hrs.</i></u>
Mar 5	Attend to banking matter and internal discussion re same;	0.25
Mar 6	Attend to banking matters and update receipts and disbursements;	2.0
Mar 9	Attend to banking matters;	0.5
Mar 17	Attend to accounts payables matters including reviewing invoices and issuing cheques;	1.0
Mar 19	Respond to creditor enquiries;	0.5
Mar 20	Respond to creditor enquiries and review invoices;	1.0
Mar 30	Respond to creditor enquiries and attend call with the Canada Revenue Agency.	0.5
Apr 1	Update and reconcile statement of receipts and disbursements and internal discussions re same;	1.5
Apr 2	Review receipts and disbursements, attend to GST matters and file returns;	1.0
Apr 6	Review invoices, prepare cheques and update receipts and disbursements;	0.5
Apr 7	Attend to file administration matters and correspondence with creditors;	0.5
Apr 9	Update receipts and disbursements and attend to file administration matters; attend to correspondence with vendors re post-filing accounts and cancellations;	1.5
Apr 10	Attend to file administration matters and correspondence with creditors;	0.5
Apr 20	Review accounts payable invoices and contact vendors re same; update claims register;	0.5
May 6	Remit GST returns;	0.25
May 12	Attend to accounts payable matters;	0.5
May 13	Review invoices, prepare cheques and update receipts and disbursements;	0.5
May 27	Update receipts and disbursements;	0.5
Jun 3	Review invoices and update receipts and disbursements;	1.0
Jun 4	Attend to correspondence with the Canada Revenue Agency re garnishments; attend to file administration matters;	0.5



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Jun 16	Attend to GST matters;	0.5
Jun 23	Review invoices and prepare cheques.	0.25
TOTAL – M. Lee		15.75 hrs.



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<u>Ray Wilk</u>	<u>Description</u>	<u>Hrs.</u>
Feb 5	Attend to employee matters including payroll files from Sentinel storage & ROE; email correspondence with J. Strueby and O. Konowalchuk re same;	5.3
Mar 3	Attend to matters relating to RBC registration;	0.5
Mar 10	Travel to Sentinel storage to locate project and legal files on Watson Lake and Dawson City hospitals;	2.5
Mar 16	Review and prepare list of records of project and legal files; email correspondence with O. Konowalchuk re same;	3.0
Mar 23	Locate Thunder Bay project documents on server; travel to Sentinel storage to locate same documents;	3.0
Mar 24	Prepare shipment of Thunder Bay project documents to T. Martin.	1.0
TOTAL – R. Wilk		15.3 hrs.



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<u>Monica Cheung</u>	<u>Description</u>	<u>Hrs.</u>
May 8	Prepare for payment; update R&D;	0.25
May 12	Prepare for payment; update R&D;	0.75
Jun 4	Prepare for payment; update R&D.	0.25
TOTAL – M. Cheung		1.25 hrs.

