



**Supplement to the Third Report to Court  
of KSV Restructuring Inc. as Receiver of  
2806401 Ontario Inc. o/a Allied Track  
Services Inc.**

March 11, 2024

<b>Contents</b>		<b>Page</b>
1.0	Introduction.....	1
1.1	Purpose of this Report.....	1
1.2	Currency .....	1
1.3	Restrictions .....	2
1.4	Court Materials.....	2
2.0	Fort Frances and Ashcroft Project Costs .....	2
2.1	CN Position Regarding Invoiced Amount.....	2
2.2	Receiver’s Review of Fort Frances Project.....	4
2.3	Receiver’s Review of Service #10 and 10% Holdback in Ashcroft Project	7
3.0	Conclusion.....	10

## **Appendices and Schedules**

<b>Appendix</b>	<b>Tab</b>
Second Report to Court, dated March 21, 2023.....	A
Mr. Nazar email correspondence, dated June 9, 2022 .....	B
KSV email correspondence, regarding continuation of work .....	C
Interim Receiver letter dated September 14, 2022.....	D
Fort Frances Progress Reports .....	E
Steve Patrick cover email, dated August 22, 2022 .....	F
Revised Ashcroft SOW.....	G

<b>Schedule</b>	<b>Tab</b>
Summary of Ashcroft Project Services .....	A



COURT FILE NO.: CV-22-00687383-00CL

ONTARIO  
SUPERIOR COURT OF JUSTICE  
(IN BANKRUPTCY AND INSOLVENCY)  
COMMERCIAL LIST

IN THE MATTER OF THE RECEIVERSHIP OF 2806401 ONTARIO INC. O/A ALLIED  
TRACK SERVICES INC., A CORPORATION INCORPORATED UNDER THE LAWS OF  
ONTARIO

PRICEWATERHOUSECOOPERS INC. (SOLELY IN ITS CAPACITY AS COURT-  
APPOINTED RECEIVER AND MANAGER OF BRIDGING FINANCE INC. AND CERTAIN  
RELATED ENTITIES AND INVESTMENT FUNDS)

APPLICANT

- AND -

2806401 ONTARIO INC. O/A ALLIED TRACK SERVICES INC.

RESPONDENT

SUPPLEMENT TO THE THIRD REPORT OF KSV RESTRUCTURING INC. AS RECEIVER  
AND MANAGER OF 2806401 ONTARIO INC. O/A ALLIED TRACK SERVICES INC.

March 11, 2024

## 1.0 Introduction

1. This report (the “Supplemental Report”) supplements the Receiver’s Third Report to Court dated July 4, 2023 (the “Third Report”) and is intended to be read in conjunction with the Third Report.
2. Unless otherwise stated, capitalized terms used in this Supplemental Report and not otherwise defined have the meanings given to them in the Third Report. Where used in this Supplemental Report, “Court Officer” means KSV in its capacity as Proposal Trustee, Interim Receiver, Receiver or Trustee, as applicable.

## 1.1 Purpose of this Report

1. The purpose of this Report is to provide the Receiver’s response to CN’s position as set out in its responding motion record dated October 5, 2023 (the “CN Responding Record”) and filed in response to the Receiver’s motion seeking an Order directing CN to pay the amount of \$2,501,722 pursuant to the Invoices (the “Invoiced Amount”).

## 1.2 Currency

1. Unless otherwise noted, all currency references in this Report are to Canadian dollars.

### **1.3 Restrictions**

1. This Supplemental Report is subject to the restrictions set out in Section 1.3 of the Third Report, which are incorporated herein by reference.

### **1.4 Court Materials**

1. Court materials filed in these proceedings are available on the Receiver's website at: <https://www.ksvadvisory.com/experience/case/2806401-ontario-inc>.

## **2.0 Fort Frances and Ashcroft Project Costs**

### **2.1 CN Position Regarding Invoiced Amount**

1. On October 5, 2023, CN delivered the CN Responding Record, which includes three affidavits: the Affidavit of Marco Levesque, sworn September 28, 2023 (the "Levesque Affidavit"), the Affidavit of Ryan Wiebe, sworn September 28, 2023 (the "Wiebe Affidavit"), and the Affidavit of Darcy Nazar, sworn September 28, 2023 (the "Nazar Affidavit", together with the Levesque Affidavit and the Wiebe Affidavit, the "CN Affidavits").
2. The CN Affidavits advise that pursuant to CN's internal investigation, CN's position is that only \$249,138 of the Invoiced Amount is validly owing to Allied and not eligible for set-off or compensation (the "Undisputed Amount").
3. CN calculates the Undisputed Amount by subtracting from the \$2,501,722 Invoiced Amount the aggregate of \$2,252,584, calculated as follows:
  - a) \$453,014 (the "Fort Frances Disputed Amount"), based on CN's claim that Allied failed to satisfy certain project milestones set out in the Fort Frances Statement of Work dated June 2, 2022 (the "Fort Frances SOW");<sup>1</sup>
  - b) \$298,829 (the "Ashcroft Performance Disputed Amount"), based on CN's claim that Allied failed to complete "Service #10" under the Ashcroft Statement of Work dated January 1, 2021 (the "Ashcroft SOW");<sup>2</sup>
  - c) \$117,129 (the "Ashcroft Holdback Disputed Amount", and together with the Ashcroft Performance Disputed Amount, the "Ashcroft Disputed Amount"), being the 10% holdback amount prescribed by the Ashcroft SOW; and

---

<sup>1</sup> The original Fort Frances SOW is attached to the Levesque Affidavit as Exhibit "B"; however, the scope of work under the Fort Frances SOW was materially revised by CN on or about June 9, 2022, reducing the length of track from approximately 35.95 miles to 15.39 miles.

<sup>2</sup> The Ashcroft SOW is attached to the Levesque Affidavit as Exhibit "A".

- d) \$1,383,612 (the “Set-off Disputed Amount”), which CN alleges should be extinguished by compensation pursuant a claim by CN against Allied arising from alleged damage to a sewer pipe that CN claims was caused by Directional Mining and Drilling Ltd., Allied’s subcontractor (the “New Westminster Claim”), as part of work completed in accordance with the New Westminster Statement of Work dated January 1, 2021.
4. Counsel to the Receiver and CN agreed that the CN Responding Record would only address the Fort Frances Disputed Amount and the Ashcroft Disputed Amount, and that CN would provide supplementary motion materials addressing the Set-off Disputed Amount following the delivery by the Receiver of its position regarding the Fort Frances Disputed Amount and the Ashcroft Disputed Amount.
5. Accordingly, this Supplemental Report only deals with the Fort Frances Disputed Amount and the Ashcroft Disputed Amount. The Receiver will prepare and file a second supplemental report following receipt of CN’s materials regarding the Set-off Disputed Amount.
6. As noted above, CN’s basis for the Fort Frances Disputed Amount and the Ashcroft Disputed Amount is its allegation that Allied did not sufficiently complete the Fort Frances and Ashcroft projects, and that accordingly the applicable contracts do not require CN to pay anything to Allied. These alleged incomplete project milestones are set out in the CN Responding Record and summarized by the Receiver as follows:
  - a) **Fort Frances Project - 50% Milestone:** CN alleges that the 50% milestone payment condition contained in the Fort Frances SOW was not satisfied due to Allied failing to complete more than 50% of the Fort Frances Project and CN accordingly refusing to execute the associated progress report (which CN views as a necessary condition for payment). CN asserts that the Fort Frances Project had two services (Service #1 and Service #2). Of the 12 sub-tasks contained in Service #1, CN alleges that Allied completed 60% of two sub-tasks, 10% of one sub-task, and 0% of the remaining nine sub-tasks. CN subsequently hired a different contractor, Oakpark Powerline Services Ltd. (“Oakpark”), to finish the Fort Frances Project at a cost of \$478,780. CN therefore asserts that the amount of \$453,014, which is the entire amount invoiced by Allied for its work on the Fort Frances Project, should be subtracted from the Invoiced Amount.

If CN’s position is correct, Allied would receive no payment for its work on the Fort Frances Project.

- b) **Ashcroft Project – Incomplete Service #10:** CN asserts that Service #10 of the Ashcroft SOW was not complete based on, among other things, deficiencies that were not remediated by Allied which were discovered during “walk-around” reporting completed by CN representative Mr. Wiebe and his direct report, Nick Witkowskyi. The Receiver understands based on the CN Affidavits that CN subsequently hired Oakpark to complete Service #10 at a cost of \$467,259. CN therefore asserts that the amount of \$298,829.34, being the amount invoiced by Allied to CN for Service #10 of the Ashcroft SOW, should be subtracted from the Invoiced Amount.

- c) **Ashcroft Project – 10% Holdback:** CN asserts that the Ashcroft SOW contains a 10% holdback clause requiring all services for the Ashcroft Project to be completed in full to the satisfaction of CN, and that because CN believes Service #10 was not completed, CN should be allowed to retain the 10% Holdback, which it calculates to be \$117,129.

## 2.2 Receiver’s Review of Fort Frances Project

1. Allied’s operations were significantly curtailed after it filed a notice of intention to make a proposal in late August, 2022. As discussed in Section 2.0 of the Second Report to Court dated March 21, 2023 (the “Second Report”), KSV, in its capacity as interim receiver, terminated all of Allied’s employees in September 2022, except for employees who were retained to finish certain projects for another of Allied’s customers, Canadian Pacific Railway (“CP”, together with CN, the two largest customers of Allied). These employees were subsequently terminated in November 2022. A copy of the Second Report (without appendices) is provided as Appendix “A”.
2. The Receiver’s review and analysis of the CN Responding Record has largely been limited to consultation with Jamey Craig, the former Chief Operating Officer - Track at Allied, who has made himself available to the Receiver on a contract basis. The Receiver has also accessed certain of Allied’s books and records related to the projects discussed in this Supplemental Report.

### Scope of Work and Contract Price

3. The original Fort Frances SOW (attached as Exhibit B to the Levesque Affidavit) provided for services in two tranches. As set out in Paragraph 5 of the Fort Frances SOW, the scope of work and costs were as follows:

Location Name	Location Mileage	Cost
7200V HV Underground Service	0.00 to 16.10	\$801,795
7200V HV Underground Service	16.10 to 35.95	\$1,093,356

4. On June 9, 2022, Mr. Nazar of CN contacted Allied to advise that CN was revising the scope of work to include only line-item number one, above (mileage 0.00 to 16.10). A copy of Mr. Nazar’s email and Allied’s response is attached hereto as Appendix “B”.
5. As a result of the reduction in scope of the Fort Frances SOW, the pre-tax contract value of the Fort Frances Project was reduced from \$1,895,150 to \$801,795. Including HST, the aggregate Fort Frances SOW cost for the Fort Frances Project was set at \$906,028 (the “Gross Fort Frances SOW Cost”).

### Termination of the Fort Frances SOW

6. Shortly after Allied filed an NOI on August 25, 2022, KSV, in its capacity as Proposal Trustee, contacted CN to discuss completing outstanding projects, including the Fort Frances Project. Following a call between the Proposal Trustee and CN on August 29, 2022, KSV sent CN an email proposing terms to continue the work on outstanding service contracts, including the Fort Frances Project, a copy of which is provided as Appendix "C".
7. CN did not respond in writing to the Proposal Trustee's offer, but advised verbally that it would not require Allied to perform any further services. KSV, in its capacity as interim receiver, confirmed this position and confirmed that Allied would not do any more work for CN in a letter dated September 14, 2022. A copy of the interim receiver's letter is provided as Appendix "D".
8. As discussed in Section 2.0 of the Second Report, the Receiver was able to negotiate with CP to substantially complete certain outstanding service contracts, including by Allied retaining the necessary personnel to finish particular CP projects. Such projects were completed to CP's satisfaction and CP paid the balances it owed to Allied in full.
9. The Receiver was optimistic that similar arrangements could be made with CN given Allied's successful work on other CN projects. Mr. Craig has confirmed to the Receiver that, in addition to the Fort Frances Project, Allied had been engaged by CN on several other projects over the last five years with little history of complaints.
10. In contrast to the approach taken by CP, CN is attempting to use its decision to not allow Allied to continue its projects as the reason for not paying for the substantial amount of work that Allied had completed, as further contemplated below.

### Allied Project Completion

11. The Receiver has been provided by Mr. Craig with Progress Report #1 dated July 6, 2022 (the "First Fort Frances Progress Report"), Progress Report #2 dated July 20, 2022 (the "Second Fort Frances Progress Report"), Progress Report #3 dated August 3, 2022 (the "Third Fort Frances Progress Report"), and Progress Report #4 dated August 18, 2022 (the "Fourth Fort Frances Progress Report", and collectively the "Fort Frances Progress Reports"). Copies of the Fort Frances Progress Reports are provided as Appendix "E".
12. The Fourth Fort Frances Progress Report identifies that greater than 50% of the Fort Frances Project was complete as of August 18, 2022, and includes a "50% Billing Request". The cover email from Steve Patrick of Allied to Aaron Rodier and Darcy Nazar at CN, attaching the Fourth Fort Frances Progress Report and requesting a 50% milestone completion assessment, is provided as Appendix "F".

13. Based on its discussions and correspondence with Mr. Craig and its review of the available books and records of the Company (including the Fort Frances Progress Reports), the Receiver understands that:
- a) Allied plowed 13.85 miles of the total 16 miles in connection with Service #1 as set out in the Fort Frances SOW, representing 86.56% of the total mileage of the Fort Frances Project;
  - b) Allied installed generator bases in connection with Service #1 of the Fort Frances SOW, but was not provided by CN with the corresponding generators to be installed to complete that component of the Fort Frances Project;
  - c) The conduit/power installation set out in Progress Report #4 of the Fort Frances SOW was the highest-value item under the Fort Frances SOW. Mr. Craig has confirmed to the Receiver that the conduit/power installation work was comprised of laying high-voltage cable, plowing, and “dig-downs”, with Progress Report #4 showing that such items were 80% complete, 75% complete, and 0% complete, respectively. When taking the average completion percentage of the foregoing three items, it appears to the Receiver that the conduit/power installation was approximately 52% complete;
  - d) The three pictures contained in Exhibit “C” of the Nazar Affidavit show three locations where the cable connection was correctly completed above ground, contrary to Mr. Nazar’s statement at paragraph 16 of the Nazar Affidavit that such cabling was completed incorrectly. Such cabling was overseen by former Allied employee Cuddy Warren; and
  - e) Beyond the work reflected in the Fort Frances Progress Reports, a significant amount of additional work had been completed in connection with the Fort Frances Project, including groundwork, grounding rod installation and resistance testing, 4x4 installation, and high-voltage cable and conduit installation, with several other items being unavailable to be installed due to CN’s failure to supply such items to Allied.
14. In addition to the work-specific points discussed above, the Receiver notes that the \$453,014 invoice issued to CN on account of the Fort Frances Project work done by Allied through August 18, 2022 represents 50% of the \$906,028 Gross Fort Frances SOW Cost. Accordingly, Allied has been consistent with CN in its position that at least 50% of the contract work has been done since August 18, 2022 when the invoice was delivered.



15. The Receiver has considered the value of the work done by Allied on the Fort Frances Project, as invoiced (\$453,014, which is inclusive of HST), the amount invoiced by Oakpark to complete the remainder of the Fort Frances Project (\$478,780<sup>3</sup>), and the total Gross Fort Frances SOW Cost (\$906,028). Accounting for duplicative costs incurred by Oakpark to prepare for the project, it appears to the Receiver that the work completed by Allied was at least 50% of the total work to be done on the Fort Frances Project.
16. Finally, it is clear to the Receiver that CN obtained substantial value from the work done by Allied on the Fort Frances Project. If Allied is not paid for the work completed by it, CN will obtain a material windfall, having paid \$478,780 to Oakpark for a project that it agreed in the Fort Frances SOW was worth at least \$906,028, being the amount of the project after CN completed a request for proposals process.<sup>4</sup> This material windfall to CN would come at the explicit prejudice of Allied's creditors, the interests of which the Receiver is seeking to protect.

## **2.3 Receiver's Review of Service #10 and 10% Holdback in Ashcroft Project**

### Scope of Work, Contract Price, and Holdback

1. The Ashcroft SOW (attached as Exhibit A to the Levesque Affidavit) provides for the replacing and upgrading of existing Signals and Communications Infrastructure between Mile 47.79 to Mile 59.11 on the Ashcroft project property. A description of the work in the Ashcroft SOW and associated costs is provided in Schedule A of this Supplemental Report.
2. The Ashcroft SOW additionally stipulates that CN reserves the right to hold back up to ten percent (10%) of any partial billing invoiced by Allied prior to the final completion of the services contemplated in the Ashcroft SOW, until such services are completed in full to the satisfaction of CN (the "Holdback Clause").
3. The Receiver understands that the Holdback Clause is intended to contractually provide for the requirements in the British Columbia *Builders Lien Act* (the "BLA"), which requires the party primarily liable on a construction contract (ie: CN) to hold back 10% of the amount of any payment to a contractor until: (a) the applicable contract has been certified as complete; and (b) the holdback period prescribed by the BLA (55 days after the contract has been completed) has expired without any claims for lien being filed. The Levesque Affidavit states at paragraph 18 that the purpose for the Holdback Clause is to ensure that CN has funds to pay another contractor to finish a project if the original contractor does not do so.

---

<sup>3</sup> The Oakpark costs for the Fort Frances Project are discussed in paragraph 19 of the Nazar Affidavit and summarized in Exhibit D thereto. The Receiver understands that Exhibit D is a summary of invoices paid by CN, and therefore assumes that they are inclusive of HST.

<sup>4</sup> The Receiver is not aware of the details of other bids received by CN in respect of the Fort Frances Project, if any, nor of the pricing in any such other bids. The Receiver has requested that CN provide to the Receiver other bids received in respect of the Fort Frances Project. This request was made in writing on March 6, 2024, and the Receiver is awaiting a response. The Receiver will update the Court in a subsequent Report to the extent any relevant information is provided by CN.

4. While the BLA does not include explicit restrictions on liening railways (as does, for example, the Ontario *Construction Act*), the Receiver understands that principles of constitutional paramountcy limit the ability of a provincial legislature to create statutory lien rights over property that the federal government has jurisdiction over, such as railways. Accordingly, in addition to the cushion that the Holdback Clause gives CN in the event that it has to re-source services, the Holdback Clause would also appear to give CN some comfort in respect of any claims for payment that may be made against CN by Allied's sub-trades, who cannot lien the railway property.
5. The Receiver is not aware of any claims having been made against CN by any of Allied's sub-trades in connection with the Ashcroft Project, be those lien claims or otherwise. The Weibe Affidavit states at paragraph 24 that the work on the Ashcroft Project was not complete as of the date of that affidavit (September 28, 2023), and the Receiver has requested that CN provide an update on the completion of the project.

#### Termination of Ashcroft SOW

6. As it did with respect to the Fort Frances Project, shortly after the filing of the NOI by Allied, the Proposal Trustee contacted CN to discuss completing the Ashcroft Project. The proposed terms of work completion attached to the email in Appendix "C" would have included the Ashcroft Project, if CN had been willing to work with the Court Officer.
7. Notwithstanding the efforts by the Court Officer and Allied to complete the Ashcroft Project in spite of the Allied insolvency, CN declined to even discuss potential terms for such completion, and now seeks to rely on the degree of incompleteness of the Ashcroft Project to justify withholding payment for work done by Allied.

#### Allied Project Completion

8. The Receiver understands the following about the Ashcroft Project based on its discussions and correspondence with Mr. Craig, and its review of the available books and records of the Company:
  - a) CN and Allied revised the Ashcroft Project contract price from \$1,297,795 to \$1,229,850 (which is inclusive of GST) pursuant to the revised "Fieldglass" Statement of Work for the time period of June 1, 2021 to December 31, 2021 ("Revised Ashcroft SOW"). A copy of the Revised Ashcroft SOW is attached hereto as Appendix "G".
  - b) Allied completed \$203,747 in extra work requested by CN ("Extra Ashcroft Work"). The Extra Ashcroft Work included grading, disposal and generator work that was completed above and beyond the services provided for in Schedule A herein. The total contract value (based on the Revised Ashcroft SOW and Extra Ashcroft Work) is \$1,433,597.

- c) Allied completed all of the work associated with Service #10 of the Ashcroft Project, subject to potential deficiencies which may have been addressed by Oakpark. Additionally, certain work on the Ashcroft Project was unable to be completed due to Allied waiting for further direction and supply of materials from CN.
  - d) CN paid Allied the aggregate amount of \$535,806 between January 20, 2021 and July 20, 2022 for the Ashcroft Project, including \$298,820 in connection with Service #10. CN continues to owe Allied \$332,023 for its work completed on Service #10, and \$407,169 for the total work completed on the Ashcroft Project, as specified below.
  - e) The full 10% holdback (\$122,985, which is inclusive of GST) amount remains outstanding and is included in d) above.
9. The Receiver has considered the revised Ashcroft Project contract price (\$1,229,850), the amount of the Extra Ashcroft Work (\$203,747) owed to Allied, the total amount paid by CN to Allied (\$535,806), and the Receiver has deducted the cost of the work completed by Oakpark in connection with Service #10 (\$490,622<sup>5</sup>). Based on the books and records of the Company, the Receiver believes that there remains owing \$407,169 based on the Ashcroft invoices that have not yet been paid:

	Amount (\$)
Revised Ashcroft SOW contract value with GST (\$1,171,285.93 x 1.05 = \$1,229,850.23):	1,229,850.23
Extra Ashcroft Work (\$194,044.46 x 1.05 = \$203,746.68)	203,746.68
Total amount paid by CN to Allied:	(535,806.38)
Total amount paid by CN to Oakpark to complete project and remediate deficiencies:	(490,621.95)
<b>Residual Amount</b>	<b>407,168.58</b>

- 10. In addition, while the Receiver has not been able to find any documentation to refute CN's position that certain services may not have been completed "to the satisfaction of CN", the Receiver believes that it is nevertheless just and reasonable for Allied to be paid the 10% holdback amount for the services that it has completed in full, subject potentially to adjustment for any remediation that was required. CN's position, however, is that Allied should be paid nothing for the work that was done.
- 11. The Receiver is unaware of any claims having been made against the Ashcroft Project (whether lien claims or otherwise). As such, it would be unfair and inequitable for CN to be allowed to retain the holdback amount when the very risk that the holdback amount is intended to protect against (i.e., lien or other claims) has not materialized, and assuming the Ashcroft Project has been completed, will not materialize.

<sup>5</sup> The Oakpark costs for the Ashcroft Project are discussed in paragraph 23 of the Wiebe Affidavit and summarized in the Oakpark Statement of Work contained in Exhibit H thereto. The Receiver understands that the fee amount of \$467,259 in the Oakpark Statement of Work does not include applicable taxes, being 5% GST. The Receiver has added GST to the total referenced in paragraph 7 above.

### 3.0 Conclusion

1. The Receiver respectfully updates the Court on the foregoing developments and intends to file a second supplemental report following receipt of CN's materials regarding the Set-off Disputed Amount.

\* \* \*

All of which is respectfully submitted,

*KSV Restructuring Inc.*

**KSV RESTRUCTURING INC.  
SOLELY IN ITS CAPACITY AS  
COURT-APPOINTED RECEIVER AND MANAGER OF 2806401 ONTARIO INC.  
O/A ALLIED TRACK SERVICES INC.  
AND NOT IN ITS PERSONAL CAPACITY**

Schedule A  
Summary of Ashcroft Project Services

Service	Description of the Work	Lump Sum Price
1	Mile 47.99 – Ashcroft East – Move Signals <ul style="list-style-type: none"> <li>● Install/Move Switch, signals, and cabling for new #20 panel</li> </ul>	\$88,871
2	Mile 51.18 – MP 51.18 Ashcroft West – Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 8 x 10 controlling bungalow</li> <li>● Install US&amp;S M23B switch machines and cabling</li> <li>● Install signals and cabling</li> <li>● Install RECO melter, propane tank and ducting/covers</li> <li>● Install fiber and 22pr comms cable to nearest JU-5</li> </ul>	\$120,477
3	Mile 51.6 – MP 51.6 Remote – Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 6 x 6 IXS controlling bungalow, signals, and cabling</li> </ul>	\$37,638.53
4	Mile 53.03 – MP 53.03 Approach –Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 6 x 6 IXS controlling bungalow, signals, and cabling</li> </ul>	\$34,718.05
5	Mile 54.21 – MP 54.21 Intermediate –Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 6 x 6 IXS controlling bungalow, signals, and cabling</li> </ul>	\$34,718.05
6	Mile 55.37 – MP 55.37 Intermediate – Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 6 x 6 IXS controlling bungalow, signals, and cabling</li> </ul>	\$34,718.05
7	Mile 56.55 – MP 56.55 Approach – Install new IXS CTC Location <ul style="list-style-type: none"> <li>● Install 6 x 6 IXS controlling bungalow, signals, and cabling</li> </ul>	\$34,718.05
8	Mile 57.03 – MP 57.03 Coho Remote – Install New IXS CTC Location <ul style="list-style-type: none"> <li>● Install 8 x 10 controlling bungalow</li> <li>● Install US&amp;S M23B switch machines and cabling</li> <li>● Install signals and cabling</li> <li>● Install RECO melter, propane tank and ducting/covers</li> <li>● Install fiber and 22pr comms cable to nearest JU-5</li> </ul>	\$147,038.47
9	Mile 57.47 – MP 57.47 Coho Main – Install New IXS CTC Interface Location <ul style="list-style-type: none"> <li>● Install 8 x 10 controlling bungalow</li> <li>● Install US&amp;S M23B switch machines and cabling</li> <li>● Install signals and cabling</li> <li>● Install RECO melter, propane tank and ducting/covers</li> <li>● Install fiber and 22pr comms cable to nearest JU-5</li> </ul>	\$132,473.31
10	Mile 49.36 main service to Mile 59.11 –Plow 7200v power cable <ul style="list-style-type: none"> <li>● Plow 7200v cable</li> <li>● Tie into all location listed above; Mile 51.18, 51.63, 53.03, 54.2, 55.37, 56.55, 57.03, 57.47,57.73, 59.11</li> <li>● Install all related JU5 pedestals and cable marker posts</li> <li>● Install transformer foundations and main service pad with generator</li> <li>● Install all bridge troughing total length equaling 248 ft</li> <li>● Install tunnel hangers or troughing in 2 tunnels length 2300 ft</li> </ul>	\$632,424.52
	<b>Total (inclusive of GST)</b>	<b>\$1,362,647.25</b>
	<b>Revised Ashcroft SOW Total (inclusive of GST)</b>	<b>\$1,229,850.23</b>