

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

B E T W E E N:

SKYMARK FINANCE CORPORATION

Applicant

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

**MOTION RECORD OF THE RECEIVER
(Distribution and Fee & Activity Approval)
Returnable August 23, 2023**

August 15, 2023

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(as at August 14, 2023)

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**ONTARIO
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Respondents

MOTION RECORD OF THE RECEIVER

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TAB 1

Court File No. CV-21-00664778-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

SKYMARK FINANCE CORPORATION

Applicant

- and -

**MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION**

Respondents

**NOTICE OF MOTION
(Distribution and Fee & Activity Approval)**

KSV Restructuring Inc. (“**KSV**”) in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), without security, of the assets, undertakings and properties of Mahal Venture Capital Inc. (“**Mahal VC**”) and Golden Miles Food Corporation (“**Golden Miles**” and, together with Mahal VC, the “**Companies**”) owned or used in connection with the flour mill (the “**Flour Mill**”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “**Real Property**” and together with the Flour Mill, the “**Property**”), will make a motion before a Judge presiding over the Commercial List at 11:00 am on August 23, 2023.

PROPOSED METHOD OF HEARING: The motion is to be heard:

- In writing under subrule 37.12.1(1) because it is (*insert one of* on consent, unopposed *or* made without notice);
- In writing as an opposed motion under subrule 37.12.1(4);
- In person;
- By telephone conference;
- By video conference.

at the following location:

Zoom Link:

<https://ca01web.zoom.us/j/61804264297?pwd=MEpzRUtlUVB0UGc4eStsVGNtYmkxUT09%27>

Meeting ID: 618 0426 4297

Passcode: 057603

Please advise if you plan to attend the motion by emailing Daniel Loberto, at daniel.lobertso@blakes.com.

THE MOTION IS FOR:

- (a) An order:
 - (i) authorizing and directing the Receiver to make certain distributions to Vicano Construction Limited (“**Vicano**”), Skymark Finance Corporation (“**Skymark**”), KLN Holdings Inc. (“**KLN**”) and Santokh Mahal (“**Mr. Mahal**”), and maintain certain holdbacks, as further discussed herein;
 - (ii) approving the fees and disbursements of the Receiver and its counsel, Blake, Cassels & Graydon LLP (“**Blakes**”) for the period March 1, 2022 through July 31, 2023;
 - (iii) approving the Receiver’s Fourth Report to Court dated November 1, 2022 (the “**Fourth Report**”), the Receiver’s supplement to the Fourth Report dated December 8, 2022 (the “**Fourth Report Supplement**”) and the Receiver’s Fifth Report to Court dated August 15, 2023 (the “**Fifth Report**”, together with the Fourth Report and the Fourth Report Supplement, the “**Reports**”) and the Receiver’s activities described therein;

- (iv) approving the statement of receipts and disbursements for the period October 1, 2021 through July 31, 2023, attached to the Fifth Report; and
- (v) such further and other relief as counsel may request and this Honourable court may permit.

THE GROUNDS FOR THE MOTION ARE:

Background

- (a) Mahal VC was incorporated in 2014 under the *Canada Business Corporations Act* and is a single purpose corporation that owned the real property at 155 Adams Blvd. in Brantford, being its primary asset and the site on which Golden Miles constructed a flour mill (the “**Flour Mill**”).
- (b) Golden Miles was incorporated in 2010 as Golden Miles Bread & Bagel Corporation under the *Business Corporations Act* (Ontario) and changed its name to Golden Miles Food Corporation in 2017. Golden Miles owned the machinery, equipment and vehicles used in connection with the Flour Mill. Golden Miles operated from the Real Property and described itself in its unaudited financial statements as at June 30, 2020 as being “engaged in the sale of cookies, crackers, and dried plant material”.
- (c) KSV was appointed Receiver of the Companies pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) made on October 1, 2021 (the “**Receivership Order**”). The resulting receivership proceedings are referred to herein as the “**Receivership Proceedings**”.
- (d) On November 15, 2021, the Receiver filed an assignment in bankruptcy pursuant to the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) on behalf of the Companies pursuant to Paragraph 3(r) of the Receivership Order. KSV was appointed the licensed insolvency trustee (the “**Trustee**”) of the Companies.

- (e) On April 11, 2022, the Court granted an order in the Receivership Proceedings (the “**Sale Approval Order**”) approving the sale of the Flour Mill, being substantially all of the “Property” in the Receivership Proceedings, to 12175622 Canada Inc. (the “**Purchaser**”), a company owned or controlled by Mr. Mahal, pursuant to an agreement of purchase and sale dated March 18, 2022, as amended (the “**APA**”).
- (f) Pursuant to the sale transaction contemplated APA (the “**Transaction**”), which closed on May 18, 2022, the Property was sold to the Purchaser for aggregate net proceeds of \$18.47 million, as further described in the Fifth Report.

Golden Miles and Personal Property Security Distribution

- (g) The Receiver is currently holding approximately \$1.7 million of net proceeds from the Transaction that have been allocated as proceeds of the personal property (the “**Personal Property**”) owned by Golden Miles (the “**Golden Miles Proceeds**”). There are two secured creditors with claims against these Golden Miles Proceeds: Mr. Mahal and Skymark.

Mr. Mahal Interim Distribution in respect of Golden Miles Proceeds

- (h) On November 21, 2021, Mr. Mahal brought a motion, seeking, among other things, a declaration that the security in his favour over all of the personal property of Golden Miles, other than inventory, is valid and enforceable, and ranks in priority to any other security interest registered under the *Personal Property Security Act* (“**Mahal Security Motion**”).
- (i) On May 10, 2023, Mr. Justice McEwen released his reasons which held that Mr. Mahal’s secured claim against the Golden Miles Proceeds was limited to \$281,600, plus interest at a rate of 5% per year until paid (the “**McEwen Endorsement**”). The McEwen Endorsement further held that the Receiver is entitled to \$75,000 in costs, and Skymark is entitled to \$20,000 in costs.
- (j) The Receiver has determined that Mr. Mahal’s secured claim, with interest to August 23, 2023, will be \$314,755.

- (k) The Receiver is seeking an order authorizing a distribution to Mr. Mahal in the amount of \$219,755, being the \$281,600 secured claim as validated by the McEwen Endorsement, plus \$33,155 of accrued interest in accordance with the McEwen Endorsement, less the Receiver's \$75,000 cost award, and less Skymark's \$20,000 cost award.

Skymark Interim Distribution in respect of Golden Miles Proceeds

- (l) Skymark has a first-ranking priority claim to the proceeds of the personal property that Skymark financed (the "**Skymark Priority**"). The Receiver has determined that Skymark's priority claim should be valued at 10% of the aggregate amount of Golden Miles Personal Property based on the advice of Corporate Assets Inc., a liquidator and appraiser,
- (m) The Receiver is seeking an order authorizing a distribution to Skymark in the amounts of (i) \$247,000, being 10% of the net proceeds from the sale of the Golden Miles Personal Property, and (ii) \$20,000, being the cost award in the Mahal Security Motion.

Remaining Golden Miles Proceeds

- (n) After accounting for the proposed distributions to Mr. Mahal and Skymark, the Receiver will continue to hold approximately \$1.25 million of Golden Miles Proceeds (the "**Residual Golden Miles Proceeds**"), which will be transferred, net of a reserve to complete the administration of the receivership, to the Trustee's account. These Residual Golden Miles Proceeds are subject to the Receiver's charge granted by the Order of Mr. Justice McEwen dated October 1, 2021, securing the fees and disbursements of the Receiver and its counsel, but are otherwise unencumbered.

Mahal VC and Real Property Security Distribution

Priority Analysis in respect of Mahal VC Proceeds

- (o) Eleven parties had registrations against the Real Property immediately prior to closing the Transaction. Pursuant to the Sale Approval Order, the registrations now attach to the \$16 million of the Sale Proceeds allocated to the real property owned by Mahal VC (the “**Real Property Proceeds**”) and other recoveries associated with Mahal VC (together with the Real Property Proceeds, the “**Mahal VC Proceeds**”).
- (p) There were four charges registered against the Real Property, three of which were subject to transfers and/or postponements since their registration, and one construction lien. These four charges and the construction lien, listed by order of original registration date (though not by order of priority), together with the subsequent transfers and postponements, are as follows:
 - (i) \$4,000,000 charge in favour of Merk Investments Ltd. (“**Merk**”) registered on June 22, 2015 as Instrument Number BC276347 (the “**Merk Charge**”), which has been postponed to the 2017 Skymark Charge and the 2018 Skymark Charge (both as defined below);
 - (ii) \$9,600,000 charge in favour of Skymark registered on August 9, 2017 as Instrument Number BC322166 (the “**2017 Skymark Charge**”), \$2.1 million of which has been transferred to KLN Holdings Inc. (“**KLN**”);
 - (iii) \$6,400,000 charge in favour of Skymark (82.27%) and KLN (17.73%) registered on September 7, 2018 as Instrument Number BC344769 (the “**2018 Skymark Charge**”), portions of which have been transferred to 8 other registered interest holders (including KLN);
 - (iv) \$4,640,578 and \$439,4201 construction liens in favour of Vicano perfected by a certificate of action, registered on May 16, 2019 as Instrument Number BC358285 (the “**Vicano Lien**”); and
 - (v) \$35,000,000 charge in favour of Golden Miles registered on March 26, 2021 as Instrument Number BC399266 (the “**Golden Miles Charge**”).

- (q) The Receiver included a priority waterfall and claim summary in the Fifth Report in respect of the Mahal VC Proceeds as follows:

Priority	Charge/Claim	Beneficiary	Total Amount Secured as of August 23, 2023
First	Vicano Construction Lien, to the extent of the unpaid holdback	Vicano	\$1,659,413.00
Second	2017 Skymark Charge	Skymark	\$16,577,003.94
		KLN	\$4,637,487.92
Third	2018 Skymark Charge	Skymark	\$2,035,713.05
		KLN	\$442,644.84
		Thompson	\$177,133.47
		262 Co.	\$88,377.89
		258 Co.	\$177,133.47
		Janodee	\$147,674.17
		C. Renaud	\$91,777.04
		106 Co.	\$442,644.84
		Seagrave	\$177,133.47
Fourth	Merk Charge	Merk	\$1,758,327.65
Fifth	Golden Miles Charge	Golden Miles	Undetermined

- (r) The foregoing priority analysis is subject to a “circular priority” issue. As discussed in the Fifth Report, (i) the Merk Charge has priority to the Vicano Lien, (ii) the 2017 Skymark Charge and the 2018 Skymark Charge have priority to the Merk Charge, and (iii) the Vicano Lien has priority to the 2017 Skymark Charge and the 2018 Skymark Charge. Accordingly, based on the application of the law to each bilateral priority contest, no charge has first priority over the others.
- (s) On the facts of the present case, the Receiver believes that the foregoing chart reflects the appropriate resolution of this circular priority issue, for the reasons set out in the Fifth Report.

- (t) The Receiver's proposed resolution to the circular priority issues (a) avoids a windfall for Merk; (b) avoids unfair prejudice to the beneficiaries of the 2017 Skymark Charge and the 2018 Skymark Charge; and (c) is economically neutral to Vicano. The Receiver's factum will elaborate on the legal analysis that leads to this conclusion.

Holdback, Interim Distribution and Reserve in respect of Mahal VC Proceeds

- (u) The Receiver is holding approximately \$14.7 million of Mahal VC Proceeds, as described in the Fifth Report.
- (v) The Receiver recommends that it hold back the following amounts from the Mahal VC Proceeds:
 - (i) \$600,000 as a reserve for the professional costs to address the unresolved claims and to complete the administration of the receivership proceedings (the "**Mahal VC Cost Reserve**");
 - (ii) \$3,650,000, referred to above as the "**Orr Holdback**", to be held back from the proposed interim distribution to Skymark (but not KLN), pending resolution of the trust claim made by 1989474 Ontario Inc. and 7539088 Canada Inc. which are under the common control of Michael Orr, as further discussed in the Fifth Report; and
 - (iii) \$1,500,000, referred to above as the "**Omit Tax Reserve**", pending the resolution of the Omit Tax Claim, as further discussed in the Fifth Report.
- (w) After accounting for the Mahal VC Cost Reserve, Orr Holdback, and the Omit Tax Reserve, there remains approximately \$9,204,136 of Mahal VC Proceeds to be distributed in accordance with the priority waterfall discussed above. As this amount is less than the Vicano priority claim and the aggregate amount secured by the 2017 Skymark Charge, the interim distribution proposed in this Report is limited to distributions under the 2017 Skymark Charge.

- (x) Accordingly, the Receiver recommends that the Court issue an order authorizing the Receiver to make distributions to the following parties in the following amounts, on account of the Mahal VC Proceeds:

Creditor	Amount of Interim Distribution
Vicano	\$1,659,413, being 10% of Vicano's accepted claim
Skymark	\$5,097,556 on account of the 2017 Skymark Charge, being 78.14% of the Mahal VC Proceeds, less the Orr Holdback, Vicano's distribution and reserves set out above
KLN	\$2,447,166 on account of the 2017 Skymark Charge, being 21.86% of the Mahal VC Proceeds less the Vicano distribution and reserves set out above

Professional Fees

- (y) The fees of the Receiver since March 1, 2022 to July 31, 2023 total \$195,469.75, excluding disbursements and HST. Blakes' fees for the same period total \$336,326.00, excluding disbursements and HST.
- (z) The average hourly rate for the Receiver and Blakes for the referenced billing period was \$594.40 and \$790, respectively.
- (aa) The Receiver is of the view that Blakes' hourly rates are consistent with the rates charged by other law firms practicing in the area of insolvency in the Toronto market, and that its fees are reasonable and appropriate in the circumstances. The Receiver respectfully requests that this Court approve the aforementioned Receiver and Blakes fees and disbursements.

Receiver's Activities

- (bb) The Receiver's activities since the date of the Third Report of the Receiver dated April 4, 2022 are set out in the Fifth Report, and have included, among other things, the following:

- (i) corresponding with the Mahals and their counsel regarding the Companies' affairs and these proceedings;
- (ii) corresponding with Skymark and its counsel regarding all aspects of the receivership, including providing periodic status updates;
- (iii) closing the Transaction;
- (iv) prior to closing the Transaction, attending periodically at the Flour Mill to deal with operating matters, including to arrange for the maintenance and general upkeep of the Property;
- (v) corresponding with vendors regarding closing of the Transaction and the transfer and/or termination of existing services at the Flour Mill;
- (vi) corresponding with the RCM Capital Management, the Companies' interim lender, regarding the payment of Receiver's Certificates;
- (vii) corresponding with representatives of Brantford regarding property taxes owing by the Companies;
- (viii) dealing extensively with the Mahals and their counsel and Skymark and its counsel regarding the Mahal Security Motion;
- (ix) reviewing correspondence with certain judgment creditors or counterparties to litigation against the Companies, including Garage Living Inc. and Vivian Group Inc.;
- (x) corresponding with Canada Revenue Agency regarding the Companies' payroll and HST accounts;
- (xi) preparing monthly HST filings for the Companies;
- (xii) corresponding with Bennett Jones regarding the trust claim asserted by the Orr Plaintiffs;

- (xiii) preparing the Receiver's Supplement to the Third Report dated April 8, 2022;
 - (xiv) reviewing various Court materials filed in connection with the Mahal Security Motion, including a Responding Motion Record of Mr. Mahal dated August 26, 2022, a Supplementary Responding Motion Record of Mr. Mahal dated October 24, 2022, a Supplementary Affidavit of Mr. Mahal sworn October 26, 2022;
 - (xv) preparing a Responding Motion Record of the Receiver returnable November 4, 2022;
 - (xvi) preparing the Fourth Report, the Fourth Report Supplement and the Receiver's factum in response to the Mahal Security Motion;
 - (xvii) attending the hearing of the Mahal Security Motion;
 - (xviii) preparing periodic statements of receipts and disbursements, including the R&D; and
 - (xix) preparing the Fifth Report.
- (cc) The Receiver respectfully requests that this Court approve the Reports, and the activities discussed therein.

Additional Grounds

- (dd) The facts and analysis set out in the Reports;
- (ee) Rules 1.04, 2.03, 3.02, 16 and 37 of the *Rules of Civil Procedure*, R.R.O 1990, Reg 194, as amended; and

(ff) Such further and other grounds as counsel may advise and this Honourable Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. The Reports and the appendices thereto, filed;
2. Such further and other evidence as counsel may advise and this Honourable Court may permit.

August 15, 2023

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Lawyers for the Receiver

TO: SERVICE LIST

SKYMARK FINANCE CORPORATION
Applicant

- and -

MAHAL VENTURE CAPITAL INC., et al.
Respondents

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

Proceeding Commenced at Toronto

**NOTICE OF MOTION
(Distribution and Fee & Activity Approval)**

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TAB 2



**Fifth Report to Court of
KSV Restructuring Inc.
as Receiver and Manager of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

August 15, 2023

And

**Second Report to Court of
KSV Restructuring Inc.
as Licensed Insolvency Trustee of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

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COURT FILE NO. CV-21-00664778-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

RESPONDENTS

FIFTH REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER AND MANAGER

AND

SECOND REPORT TO COURT OF
KSV RESTRUCTURING INC.
AS LICENSED INSOLVENCY TRUSTEE OF
MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

AUGUST 15, 2023

1.0 Introduction

1. This report (this “Report”) is filed by KSV Restructuring Inc. (“KSV”) in its capacity as receiver and manager (“Receiver”) of the assets, undertakings and properties of Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation (“Golden Miles”, and together with Mahal VC, the “Companies”) owned or used in connection with the flour mill (the “Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”), and in its capacity as licensed insolvency trustee of the Companies.
2. KSV was appointed Receiver of the Companies pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the “Court”) made on October 1, 2021 (the “Receivership Order”). The resulting receivership proceedings are referred to herein as the “Receivership Proceedings”.
3. On November 15, 2021, the Receiver filed an assignment in bankruptcy pursuant to the *Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3*, as amended (the “BIA”) on behalf of the Companies pursuant to Paragraph 3(r) of the Receivership Order. KSV was appointed the licensed insolvency trustee (the “Trustee”) of the Companies by the Office of the Superintendent of Bankruptcy (Canada).

4. The principal purpose of the Receivership Proceedings was to allow the Receiver to take possession, preserve, market and sell the Property to maximize value for the Companies' creditors.
5. On April 11, 2022, the Court granted an order in the Receivership Proceedings (the "Sale Approval Order") approving the sale of substantially all of the Property to 12175622 Canada Inc. (the "Purchaser") pursuant to an agreement of purchase and sale dated March 18, 2022, as amended (the "APA").
6. The Purchaser is owned and controlled by Santokh Mahal ("Santokh"), the owner and sole officer and director of Golden Miles, and the father of Jesse Mahal ("Jesse", and together with Santokh, the "Mahals"), the owner and sole officer and director of Mahal VC.
7. The sale transaction contemplated by the APA (the "Transaction") closed on May 18, 2022. The aggregate net proceeds received were \$18.47 million (the "Sale Proceeds"). Of the Sale Proceeds, \$16 million was allocated to the real property owned by Mahal VC (the "Real Property Proceeds"), and \$2.47 million was allocated to the personal property (the "Personal Property") owned by Golden Miles (the "Golden Miles Proceeds").
8. On November 21, 2021, Santokh filed a motion, seeking, among other things, a declaration that the security in his favour over all of the personal property of Golden Miles, other than inventory, is valid and enforceable, and ranks in priority to any other security interest registered under the *Personal Property Security Act* (the "Mahal Security Motion").
9. In connection with the Mahal Security Motion, the Receiver filed its Fourth Report to Court dated November 1, 2022 (the "Fourth Report") and the Receiver's supplement to the Fourth Report dated December 8, 2022 (the "Fourth Report Supplement").
10. As detailed below in Section 5, the Court issued a decision dated May 10, 2023 and the Mahal Security Motion has been resolved. In the Fourth Report and the Fourth Report Supplement, the Receiver noted that it was in the process of finalizing its recommendation regarding a distribution of the Real Property Proceeds and other recoveries associated with Mahal VC (the "Mahal VC Proceeds" and, together with the Golden Miles Proceeds, the "Proceeds"). The Receiver has now completed its review of the secured claims against the Real Property and, accordingly, is filing this Report seeking, *inter alia*, an interim distribution order.
11. Copies of the Fourth Report and the Fourth Report Supplement (both without appendices) are included as Appendix "A" and "B", respectively.

1.1 Purposes of this Report

1. The purposes of this Report are to:
 - a) provide background information about the Receivership Proceedings;
 - b) summarize the Receiver's position regarding the security interests in the Golden Miles Proceeds by certain creditors of Golden Miles;

- c) summarize the opinions and conclusions of Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the security interests granted by Mahal VC in the Real Property;
- d) provide the Receiver’s interim statement of receipts and disbursements for the period ending July 31, 2023 (the “R&D”), including the Receiver’s proposed methodology to allocate receipts and disbursements between Golden Miles and Mahal VC;
- e) provide the Receiver’s rationale for making an interim distribution to certain of the Companies’ secured creditors; and
- f) request that the Court issue an Order:
 - i. authorizing and directing the Receiver to make distributions to certain of the Companies’ secured creditors from the Proceeds, as set out herein;
 - ii. approving the fees of the Receiver and Blakes from March 1, 2022 to July 31, 2023; and
 - iii. approving the Fourth Report, the Fourth Report Supplement, this Report and the Receiver’s activities described therein.

1.2 Currency

1. All amounts in this Report are expressed in Canadian Dollars, unless otherwise noted.

1.3 Restrictions

1. In preparing this Report, the Receiver has relied upon certain of the Companies’ unaudited financial statements, limited books and records obtained from the Mahals, and discussions with the Mahals and a former advisor to the Companies.
2. The Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the financial information relied on to prepare this Report in a manner that complies with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of such information. Any party wishing to place reliance on the financial information should perform its own diligence.

2.0 Executive Summary

1. Substantially all of the Companies’ assets have been sold, resulting in gross proceeds of approximately \$18.9 million (excluding sales taxes and Receiver’s borrowings). As discussed in this Report, there have historically been several competing interests to the proceeds, both those associated with the Personal Property and the Real Property.
2. The Receiver and Blakes have reviewed support for the security interests claimed and have discussed the results of their review with counsel representing the secured creditors. A draft of this Report, containing the Receiver’s priority analysis, was circulated to affected stakeholders in draft in March, 2023 for consultation purposes, and no comments were received.

3. The Receiver's findings and recommendations are summarized below:
- a) The Receiver is currently holding the aggregate approximately \$16.7 million in the Receiver's estate account after accrued costs, of which approximately \$15 million is allocated to Mahal VC and \$1.7 million is allocated to Golden Miles.

Mahal VC

- b) The Receiver proposes to hold back the following amounts from the remaining Mahal VC Proceeds, for the reasons set out in this Report:
- i. \$1,500,000 (defined below as the "Omit Tax Reserve") pending the resolution of certain property tax bills that the Purchaser sent to the Receiver on February 24, 2023, which the Purchaser is claiming is an obligation of the Receiver.
 - ii. \$600,000 (defined below as the "Mahal VC Cost Reserve") as a reserve for the professional costs to resolve the Omit Tax Reserve claim, the Orr Holdback (as defined below) and to complete the administration of the Receivership Proceedings.

After accounting for the foregoing reserves, the Receiver is holding approximately \$12.9 million of Mahal VC Proceeds for interim distribution.

- c) The Receiver is proposing that a further amount of \$3,650,000 (defined below as the "Orr Holdback") be held back from the proposed interim distribution to Skymark Finance Corporation ("Skymark"), the Companies' principal secured creditor, pending resolution of a trust claim made by certain third parties against Skymark and related entities.
- d) The Receiver has concluded that Vicano Construction ("Vicano"), the Companies' former general contractor, has a priority claim for 10% of its total claim, or \$1,659,413 (being the unpaid holdback in respect of which the *Construction Act* (Ontario) provides a priority), which has been reviewed by Altus Group Limited ("Altus"), a construction cost consultant, as discussed below.
- e) A summary of the proposed interim distributions from the Mahal VC Proceeds are presented in the following table:

(\$unaudited)	
Mahal VC Proceeds	14,954,136
Reserves:	
Omit Tax Reserve	(1,500,000)
Mahal VC Cost Reserve	(600,000)
Net Mahal VC Proceeds available	<u>12,854,136</u>

<u>Proposed Interim Distributions</u>	<u>Creditors</u>		
	Vicano (Note 1)	Skymark (Note 2)	KLN (Note 3)
Allocated Net Mahal VC Proceeds	1,659,413	8,747,556	2,447,166
Orr Holdback	-	(3,650,000)	-
Net proposed interim distribution	<u>1,659,413</u>	<u>5,099,556</u>	<u>2,447,166</u>

Notes

1. Represents 10% of Vicano's accepted claim, which the Receiver views as having first priority over the Mahal VC Proceeds.
2. The allocated amount represents 78.14% of the Mahal VC Proceeds after deducting the reserves and the proposed distribution to Vicano.
3. The allocated amount represents 21.86% of the Mahal VC Proceeds after deducting the reserves and the proposed distribution to Vicano.

- f) Pursuant to the above table, the Receiver recommends that the following interim distribution be approved from the Mahal VC Proceeds:
- i. Vicano - \$1,659,413
 - ii. Skymark - \$5,097,556
 - iii. KLN - \$2,447,166
- g) There are insufficient proceeds from Mahal VC's property to make distributions to any other creditors at this time.

Golden Miles

- h) Pursuant to the McEwen Endorsement (as defined below), on May 10, 2023, the Court declared that Santokh has a priority claim over the Golden Miles Proceeds in the amount of \$281,600, plus 5% interest. Justice McEwen granted costs to the Receiver in the amount of \$75,000 and costs to Skymark in the amount of \$20,000. The Receiver proposes to set-off this aggregate \$95,000 costs award against Santokh's distribution.
- i) The Receiver has determined that Skymark has a secured claim over 10% of the Golden Miles Proceeds, based on the Receiver's assessment that Skymark financed 10% of the aggregate personal property that was sold in the Transaction.

- j) The balance of the Golden Miles Proceeds is subject to the Receiver's Charge securing the costs of the Golden Miles receivership proceedings, but otherwise unencumbered and subject to distribution by the Trustee in the Golden Miles bankruptcy proceedings.
- k) A summary of the proposed final distributions in the Receivership Proceedings from the Golden Miles Proceeds is presented in the following table:

<u>(\$unaudited)</u>			
Golden Miles Proceeds Available			<u>1,735,804</u>
<u>Proposed Final Distributions</u>	<u>Creditors</u>		
	Santokh (Note 1)	Skymark (Note 2)	Total
Allocated Golden Miles Proceeds	314,755	247,000	561,755
Cost Award (Note 3)	(95,000)	20,000	(75,000)
Net proposed final distribution	<u>219,755</u>	<u>267,000</u>	<u>486,755</u>
Net remaining proceeds (Note 4)			<u><u>1,249,049</u></u>

Notes

1. The allocated amount represents Santokh's priority claim of \$281,600, plus interest to Aug 23, 2023.
2. The allocated amount represents 10% of the net proceeds from the sale of the Golden Miles Personal Property (\$2.47 million x 10% = \$247,000).
3. Represents a set-off of the \$95,000 cost award against Santokh for the Mahal Security Motion, of which \$20,000 is payable to Skymark and \$75,000 is allocated to the Receiver for its costs and the costs of its counsel.
4. Represents the residual Golden Miles Proceeds that are subject to the Receiver's charge, but otherwise unencumbered.

- l) Pursuant to the above table, the Receiver recommends that the following final distribution be approved from the Golden Miles Proceeds:
- i. Santokh - \$219,755
 - ii. Skymark - \$ 267,000

Bankruptcy Funding and Litigation Claims

- m) The Companies' bankruptcies have been funded pursuant to third party guarantees issued by the Receiver. Santokh has requested that the Trustee take a position regarding certain litigation to which Golden Miles is a party, including litigation involving Vicano. Santokh advised the Trustee that if the litigation will not be pursued, he intends to seek an assignment of it.

3.0 Background

1. Mahal VC was incorporated in 2014 under the *Canada Business Corporations Act* and is a single purpose corporation that owned the Real Property.
2. Golden Miles was incorporated in 2010 as Golden Miles Bread & Bagel Corporation under the *Business Corporations Act* (Ontario) and changed its name to Golden Miles Food Corporation in 2017.
3. Prior to the Transaction, Mahal VC owned the Real Property, which totaled over 20 acres, and the Mahals have advised the Receiver that Golden Miles owned the machinery, equipment and vehicles used in connection with the Flour Mill. Golden Miles operated from the Real Property and described itself in its unaudited financial statements as at June 30, 2020 as being “engaged in the sale of cookies, crackers, and dried plant material”.
4. As described above, pursuant to the Transaction which closed on May 18, 2022, the Property was sold to the Purchaser for aggregate net proceeds of \$18.47 million.
5. Detailed information regarding the Companies, their stakeholders, the Transaction and these proceedings is included in the prior reports of the Receiver. These reports and other materials filed with the Court in this proceeding can be accessed from the Receiver’s website at: <https://www.ksvadvisory.com/experience/case/mahal-venture-capital-inc.>

3.1 Secured Creditors

1. As of the date of the Receivership Order, the Companies were indebted to Skymark in the amount of approximately \$29.2 million¹. The Skymark debt relates to various loans to Mahal VC in connection with mortgages granted by Mahal VC on the Real Property (the “Mahal Loans”) and to Golden Miles in connection with financing for specific equipment (the “GM Loans”, and together with the Mahal Loans, the “Loans”). The Receiver understands that the primary purpose of the Loans was to construct the Flour Mill on the Real Property and to acquire certain of the equipment to be used in it.
2. On March 6, 2023, Alvarez & Marsal Canada Inc. was appointed as receiver (the “Skymark Receiver”) over Skymark (and Merk, defined below) pursuant to an order of Mr. Justice Penny, sought by Skymark’s secured creditor Bridging Finance Inc. (acting by its court-appointed receiver, PricewaterhouseCoopers Inc.). The Receiver has been in discussions with the Skymark Receiver and its counsel since its appointment.
3. In addition to Skymark, certain other creditors have claimed an interest in either the Personal Property or the Real Property during these proceedings.

¹ This Skymark facility consists of approximately \$19.7 million owing by Mahal VC and approximately \$9.5 million owing by Golden Miles.

3.1.1 Personal Property Security

1. At the outset of these proceedings, there were various registrations made against the Personal Property. As of the date of this Report, only Skymark and Santokh have valid registered interests against the Personal Property, which pursuant to the Sale Approval Order, now attach to the Golden Miles Proceeds; the other secured claims as against the Personal Property were resolved² or disallowed.

3.1.2 Real Property Security

1. Four mortgages, with numerous corresponding transfers of security interests, and one construction lien, were registered against the Real Property before closing of the Transaction. Pursuant to the Sale Approval Order, the registrations now attach to the Mahal VC Proceeds. These charges, the Receiver's view on their relative priority and the debt claims of the applicable secured creditors thereunder are discussed in Section 6 and Section 7, below.
2. In addition to the registered encumbrances against the Real Property, 1989474 Ontario Inc. ("198 Co.") has asserted a trust interest in the Real Property Proceeds, as discussed further in Section 8, below.

3.1.3 Interim Lender

1. Prior to closing the Transaction, the Receivership Proceedings were primarily funded through borrowings from RCM Capital Management, the Companies' interim lender (the "Interim Lender"). The borrowing facility was approved by the Court pursuant to an Order dated November 22, 2021.
2. During these proceedings, the Interim Lender provided advances in the principal amount of approximately \$1.4 million (the "Receiver's Borrowings"), which amounts were secured by super-priority Receiver's Certificates.
3. On or around May 20, 2022, following closing of the Transaction, the Receiver used a portion of the Proceeds to repay the Receiver's Borrowings in full, including accrued interest and lender fees of approximately \$122,000. Accordingly, there are no amounts currently owing to the Interim Lender.

4.0 Receipts and Disbursements

1. Attached as Appendix "C" is the R&D, which reflects that there is approximately \$16.7 million in the Receiver's estate account after accrued costs, of which approximately \$15 million is allocated to Mahal VC and \$1.7 million is allocated to Golden Miles.
2. The funds available for distribution to creditors represent the proceeds of the Transaction and miscellaneous other recoveries, less the interim financing, operating expenses and professional fees, in each case allocated as between Golden Miles and Mahal VC. The Receiver's methodology for allocating certain material receipts and disbursements between the Companies is as follows:

² In certain cases, equipment was returned to lessors with valid registrations.

- a) Proceeds from Transaction: allocated in accordance with terms of the APA;
- b) Interest paid on interim funding: allocated on the same basis as the proceeds from the Transaction;
- c) Professional fees of the Receiver and its counsel: allocated equally between the Companies prior to closing the Transaction, and thereafter allocated 80% to Golden Miles and 20% to Mahal VC due to the significant time incurred to review and respond to the Mahal Security Motion (defined below) which deals exclusively with Golden Miles; and
- d) Operating costs, insurance and property taxes: allocated on the same basis as the proceeds from the Transaction.

5.0 Golden Miles and Personal Property Security Distribution

1. As stated above, the Receiver is currently holding approximately \$1.7 million of net proceeds from the Transaction that have been allocated as proceeds of the Golden Miles Personal Property. There are two secured creditors with claims against these Golden Miles Proceeds: Skymark and Santokh. A copy of the personal property security review opinion delivered by Blakes was attached to the Fourth Report as Appendix "A".

The Mahal Security Motion

2. On November 21, 2021, Santokh brought the Mahal Security Motion seeking, among other things, "a declaration that the security in favour of Santokh Mahal over all of the personal property of Golden Miles, other than inventory, is valid and enforceable, and ranks in priority to any other security interest registered under the Personal Property Security Act..., with the exception of specific equipment, which specific equipment is subject to prior-ranking security in favour of the Bank of Nova Scotia and Caterpillar Financial Services Limited".
3. After several adjournments discussed in the Fourth Report, the Mahal Security Motion was scheduled to be heard on January 16, 2023; however, due to scheduling issues, had to be further adjourned to March 13, 2023.
4. The Mahal Security Motion was heard on March 13, 2023. On May 10, 2023, Mr. Justice McEwen released his reasons, attached hereto as Appendix "D" (the "McEwen Endorsement"), which held that Santokh's secured claim against the Golden Miles Proceeds was limited to \$281,600, plus interest at a rate of 5% per year until paid.
5. The McEwen Endorsement further held that the Receiver is entitled to \$75,000 in costs, and Skymark is entitled to \$20,000 in costs. A subsequent endorsement of Mr. Justice McEwen, attached hereto as Appendix "E", confirmed that the McEwen Endorsement did not provide for any costs in favour of Santokh.
6. The Affidavit of Santokh sworn December 17, 2021, filed in connection with the Mahal Security Motion, provides a breakdown and cheque or bank record support for the \$281,600 in respect of which Santokh has a secured claim. The advances were made on various dates from December 18, 2020 to August 5, 2021. Accordingly, the amount owing to Santokh as of August 23, 2023, including the accrued interest at a rate of 5%, will be approximately \$314,755:

7. The Receiver is accordingly seeking an order authorizing a distribution to Santokh in the amount of \$219,755, being the \$281,600 secured claim as validated by the McEwen Endorsement, plus \$33,155 of accrued interest in accordance with the McEwen Endorsement, less the Receiver's \$75,000 cost award, and less Skymark's \$20,000 cost award. The Receiver is further seeking authorization to distribute this held-back \$20,000 Skymark costs award to Skymark.
8. Santokh's counsel has advised the Receiver that he objects to the Receiver setting off the \$20,000 Skymark cost award. The Receiver views the set-off as a matter of administrative efficiency, and will proceed in respect of the \$20,000 as the Court directs.

Skymark Security

9. As discussed in the Fourth Report, Skymark has a first-ranking priority claim to the proceeds of the Golden Miles Personal Property that Skymark financed (the "Skymark Priority"); however, quantum of the Skymark Priority is contested by the Mahals. In consultation with counsel to Skymark and Santokh, and having considered the aggregate amount of Golden Miles Personal Property compared to the Golden Miles Personal Property financed by Skymark or pledged to Skymark by Golden Miles in connection with certain advances, the Receiver has determined that Skymark's priority claim should be valued at 10% of the aggregate amount of Golden Miles Personal Property.
10. In order to determine this value, the Receiver engaged Corporate Assets Inc. ("Corporate Assets"), a liquidator and appraiser. Corporate Assets is familiar with the Golden Miles property on account of having participated in the sale process conducted by the Receiver, during which it inspected the equipment at the Flour Mill.
11. Corporate Assets was subsequently provided with copies of the equipment invoices either financed by Skymark or specifically pledged to Skymark by Golden Miles in connection with Skymark advances. Corporate Assets reviewed the equipment listed on these invoices and compared their approximate market value to the Golden Miles Proceeds, as determined by the Transaction (\$2.47 million).
12. Based on this analysis, Corporate Assets advised the Receiver that it believes that the Golden Miles property pledged to Skymark had a market value of approximately 10% of the Personal Property, the proceeds of which are now the subject of this distribution recommendation. The Receiver is of the view that a 10% allocation of value is reasonable, and is accordingly recommending that Skymark receive a distribution of 10% of the Golden Miles Proceeds.

Remaining Golden Miles Proceeds

13. After accounting for the proposed distributions to Santokh and Skymark, the Receiver will continue to hold approximately \$1.25 million of Golden Miles Proceeds (the "Residual Golden Miles Proceeds"). These Residual Golden Miles Proceeds are subject to the Receiver's Charge granted by the Order of Mr. Justice McEwen dated October 1, 2021, securing the fees and disbursements of the Receiver and its counsel, but are otherwise unencumbered.

14. Any portion of the Residual Golden Miles Proceeds that are not necessary to fund the administration of the Golden Miles receivership shall be distributed by the Trustee, net of the Trustee's costs, on account of the proven claims of Golden Miles' unsecured creditors. The Trustee will be commencing a claims process to determine the amounts of these unsecured claims in due course.

5.1 Interim Distribution

1. Based on the above, the Receiver is seeking an order authorizing it to make a final distribution of the Golden Miles Proceeds in the amounts of:

Creditor	Amount of Final Distribution
Skymark	\$247,000, being 10% of the net Golden Miles Proceeds
Santokh	\$219,755, being Santokh's priority claim of \$281,600, plus interest, less the aggregate \$95,000 cost award that is being offset
Skymark	\$20,000, being the cost award in the Mahal Security Motion

6.0 Real Property Secured Creditors of Mahal VC

1. Eleven parties had registrations against the Real Property immediately prior to closing the Transaction. Pursuant to the Sale Approval Order, the registrations now attach to the Mahal VC Proceeds. Copies of the parcel registers for parcels of land comprising the Flour Mill, dated September 10, 2021 (prior to the Receiver's appointment) and March 18, 2022 (prior to the closing of the Transaction) are attached hereto as Appendix "F".
2. Blakes has reviewed the security granted by Mahal VC to the various parties and issued an omnibus security opinion which is summarized below (the "Opinion"). The scope of the Opinion is limited to the validity of the security of Skymark and KLN (defined below), given that these are the only mortgagees to whom distributions are contemplated. A copy of the Opinion will be provided to the creditors with registered real property security interests, or the Court upon request.

6.1 Summary of Charges

1. There were four charges registered against the Real Property, three of which were subject to transfers and/or postponements since their registration, and one construction lien. These four charges and the construction lien, listed by order of original registration date (though not by order of priority), together with the subsequent transfers and postponements, are as follows:
 - a) \$4,000,000 charge in favour of Merk Investments Ltd. ("Merk") registered on June 22, 2015 as Instrument Number BC276347 (the "Merk Charge");
 - i. Transfer \$4,000,000 of charge from Merk to Skymark, registered on February 28, 2017 as Instrument Number BC311800;
 - ii. Transfer \$300,000 of charge from Skymark to KLN Holdings Inc. ("KLN"), registered on May 29, 2017 as Instrument Number BC316950;

- iii. Transfer \$300,000 of charge from KLN back to Skymark, registered on August 9, 2017 as Instrument Number BC322163;
 - iv. Postponement of charge to the 2017 Skymark Charge (defined below), registered on August 9, 2017 as Instrument Number BC322175;
 - v. Postponement of charge to the 2018 Skymark Charge (defined below), registered on September 13, 2018 as Instrument Number BC345096;
 - vi. Transfer of \$4,000,000 of charge from Skymark back to Merk, registered on September 21, 2020 as Instrument Number BC386710.
- b) \$9,600,000 charge in favour of Skymark registered on August 9, 2017 as Instrument Number BC322166 (the “2017 Skymark Charge”);³
- i. Transfer of \$500,000 of charge from Skymark to KLN, registered on August 9, 2017 as Instrument Number BC322181;
 - ii. Transfer of \$200,000 of charge from Skymark to KLN, registered on December 1, 2017 as Instrument Number BC329736;
 - iii. Transfer of \$500,000 of charge from Skymark to KLN, registered on April 3, 2018 as Instrument Number BC335884; and
 - iv. Transfer of \$900,000 of charge from Skymark to KLN, registered on May 7, 2018 as Instrument Number BC337603.
- c) \$6,400,000 charge in favour of Skymark (82.27%) and KLN (17.73%) registered on September 7, 2018 as Instrument Number BC344769 (the “2018 Skymark Charge”);⁴
- i. Transfer of \$2,650,000 of charge from Skymark to: (a) Andrew Thompson (“Thompson”); (b) 2620509 Ontario Inc. (“262 Co.”); (c) 2580165 Ontario Inc. (“258 Co.”); (d) Janodee Investments Ltd. (“Janodee”); (e) Raymond Renaud (“R. Renaud”); (f) Cameron Renaud (“C. Renaud”); (g) 1061307 Ontario Inc. (“106 Co.”); and (h) KLN, registered on June 27, 2019 as Instrument Number BC630674;⁵
 - ii. Transfer of \$300,000 of charge from Skymark to Seagrave Building Systems Ltd. (“Seagrave”) registered on July 25, 2019 as Instrument Number BC362237;⁶ and
 - iii. Transfer of \$225,000 of charge from Raymond Renaud to 1061307 Ontario Inc., registered on December 22, 2020 as Instrument Number BC393218.⁷

³ The 2017 Skymark Charge includes a general assignment of rents registered on the same date as BC322167.

⁴ The 2018 Skymark Charge includes a general assignment of rents registered on the same date as BC344775.

⁵ Based on registered percentages, transfer should have been for \$2,650,240, not \$2,650,000.

⁶ Based on registered percentages, transfer should have been for \$300,160, not \$300,000.

⁷ Based on registered percentages, transfer should have been for \$225,280, not \$225,000.

- d) \$4,640,578 and \$439,4201 construction liens in favour of Vicano perfected by a certificate of action, registered on May 16, 2019 as Instrument Number BC358285 (the “Vicano Lien”);⁸ and
- e) \$35,000,000 charge in favour of Golden Miles registered on March 26, 2021 as Instrument Number BC399266 (the “Golden Miles Charge”).

A chart summary of the foregoing is provided as Appendix “G”.

2. The charges secure advances and other claims which have been reviewed by the Receiver. In particular, prior to its appointment as Receiver, KSV undertook a detailed review of the books and records of the Companies and Skymark to prepare a report commissioned by the Companies and Skymark related to minutes of settlement among Skymark, Mahal VC and Golden Miles dated July 26, 2021. The report dated August 26, 2021 was provided to Skymark and the Companies on a confidential basis (the “KSV Report”).
3. The KSV Report was delivered to Skymark and the Mahals confidentially. The Mahals’ counsel has subsequently requested that it be filed with the Court. Skymark has not consented to this disclosure of the KSV Report, and it is accordingly not attached to this Report.

6.2 Claims and Entitlements of Mortgage Holders

Merk

1. The Merk Charge was registered in the principal amount of \$4,000,000 on June 22, 2015 and was granted pursuant to a commitment letter dated June 8, 2015 between Skylark Holdings Limited (“Skylark”), as broker, and Santokh (the “Merk Commitment Letter”). Based on affidavit evidence filed by Skymark, the Merk Commitment Letter was issued by Skylark “on behalf of Skymark” and issued to Santokh because “Skylark did not yet know the name of the corporate borrower”.⁹ A copy of the Merk Commitment Letter is attached hereto as Appendix “H”.
2. The advances secured by the Merk Charge were made on the following dates, in the following amounts:¹⁰

Advance	Date	Amount
First Advance	June 22, 2015	\$1,000,000.00
Second Advance	May 16, 2017	\$1,593,224.95
Third Advance	May 29, 2017	\$300,000.00
Fourth Advance	June 8, 2017	\$500,000.00
	Total	\$3,393,224.95

⁸ Claims for Lien were registered by Vicano on March 7, 2019 (\$4,640,577.52, Instrument Number BC354820) and April 10, 2019 (\$439,420.95, Instrument Number BC356416), which were perfected by the May 16, 2019 certificate of action.

⁹ See paragraph 14 of the Affidavit of Paul Millar, sworn June 24, 2021, filed in these proceedings in support of Skymark’s application to appoint KSV as Receiver (the “June 24 Millar Affidavit”).

¹⁰ The dates and advance amounts were independently confirmed by KSV. They are also set out in Paragraph 15 of the Affidavit of Paul Millar, sworn June 24, 2021, filed in support of Skymark’s application to appoint KSV as Receiver.

3. Based on the books and records of Mahal VC and Skymark, the indebtedness under the Second Advance, Third Advance and Fourth Advance were assigned to Skymark, and secured by the 2017 Skymark Charge in May and June 2017.
4. A number of transfers have been registered in respect of the Merk Charge, which taken together do not change Merk's interest. On February 28, 2017, the whole Merk Charge was transferred to Skymark. \$300,000 of Skymark's interest in the Merk Charge was transferred to KLN on May 29, 2017, which interest was transferred back to Skymark by KLN on August 9, 2017. Subsequently, after the registrations of the postponements (discussed in the following paragraphs), Skymark transferred the whole \$4,000,000 interest back to Merk on September 21, 2020.
5. On August 9, 2017, the Merk Charge was subordinated to the 2017 Skymark Charge pursuant to a postponement registered on the same date, as Instrument Number BC322175 (the "First Postponement").
6. On September 13, 2018, the Merk Charge was subordinated to the 2018 Skymark Charge pursuant to a postponement registered on the same date, as Instrument Number BC345096 (the "Second Postponement").
7. As part of KSV's analysis of the Mahal VC indebtedness in 2021, KSV reviewed a forbearance agreement dated March 12, 2020 attached as Exhibit "Q" to the June 24 Millar Affidavit, which the Receiver understands was superseded by a forbearance agreement dated March 12, 2020 attached as Exhibit "D" to the affidavit of Paul Millar, sworn July 13, 2021 (the "Forbearance Agreement"). A copy of the Forbearance Agreement is attached hereto as Appendix "I".
8. The Forbearance Agreement, duly executed by Mahal VC and Skymark, includes acknowledgements of indebtedness, inclusive of principal, interest, fees and bonuses owing by Mahal VC to Skymark as of March 1, 2020. There are significant disputes between Skymark and Mahal VC regarding advances, repayments and charges that were made or incurred prior to March 1, 2020; however, because the Forbearance Agreement provides a discrete, point-in-time agreement by both Skymark and Mahal VC of the aggregate debt as of March 1, 2020, the Receiver accepts the mutually agreed debt amount as binding on the parties.
9. Accounting for the transfers of debt to Skymark, the quantum of indebtedness as agreed between Mahal VC and Skymark as of March 1, 2020, and interest and fees chargeable under the Merk Commitment Letter after March 1, 2020, the total indebtedness secured by the Merk Charge, as of August 23, 2023, will be \$1,758,327.65.¹¹

Skymark

10. As summarized above, Skymark registered two mortgages against the Real Property: the 2017 Skymark Charge; and the 2018 Skymark Charge. The Receiver's analysis of those charges and the advances made thereunder are set out in this subsection.

¹¹ This amount will accrue interest in accordance with the terms of the Merk Commitment Letter.

2017 Skymark Charge

11. The 2017 Skymark Charge was registered in the principal amount of \$9,600,000 on August 9, 2017, and was granted pursuant to a commitment letter dated November 30, 2016 between Skylark, as broker, and Mahal VC (the “2017 Skymark Commitment Letter”). A copy of the 2017 Skymark Commitment Letter is attached hereto as Appendix “J”.
12. The advances secured by the 2017 Skymark Charge were made on the following dates, in the following amounts:

Advance	Date	Amount
Transferred Second, Third and Fourth Advance from Merk Charge	November 30, 2016	\$2,394,171.52
Transferred accrued interest from transferred advances	November 30, 2016	\$51,128.12
First Advance	August 8, 2017	\$200,000
Second Advance	September 8, 2017	\$1,017,808.81
Third Advance	October 10, 2017	\$1,530,776.75
Fourth Advance	October 25, 2017	\$1,477,886.52
Fifth Advance	December 1, 2017	\$200,000.00
Sixth Advance	December 15, 2017	\$983,413.81
Seventh Advance	March 21, 2018	\$440,688.40
Eighth Advance	March 21, 2018	\$59,311.60
Ninth Advance	July 3, 2018	\$1,008,897.44
Total		\$9,364,082.97

13. Pursuant to transfers dated August 9, 2017, December 1, 2017, April 3, 2018 and May 7, 2018, each registered on title to the Real Property (collectively, the “2017 Skymark Charge Transfers”), Skymark transferred 21.86% of its interest in the 2017 Skymark Charge to KLN. The Receiver has been provided with copies of the 2017 Skymark Charge Transfers and is satisfied that they are effective.
14. Accounting for the quantum of indebtedness as agreed between Mahal VC and Skymark as of March 1, 2020, and interest and fees chargeable under the 2017 Skymark Commitment Letter after March 1, 2020, the total indebtedness secured by the 2017 Skymark Charge, as of August 23, 2023, will be \$21,214,491.86.¹²
15. Pursuant to the 2017 Skymark Charge Transfers resulting in Skymark retaining a 78.14% interest in the 2017 Skymark Charge, Skymark’s entitlement to proceeds under the 2017 Skymark Charge, as of August 23, 2023, will be \$16,577,003.94.

¹² This amount will accrue interest in accordance with the terms of the 2017 Skymark Commitment Letter.

2018 Skymark Charge

16. The 2018 Skymark Charge was registered in the principal amount of \$6,400,000 on September 7, 2018 and was granted pursuant to a commitment letter dated September 4, 2018 between Skylark, as broker, and Mahal VC (the "2018 Skymark Commitment Letter"). A copy of the 2018 Skymark Commitment Letter is attached hereto as Appendix "K".
17. The advances secured by the 2018 Skymark Charge were made on the following dates, in the following amounts:

Advance	Date	Amount
First Advance	May 1, 2018	\$250,000.00
Second Advance	September 7, 2018	\$1,015,168.93
Third Advance	September 7, 2018	\$119,831.07
Fourth Advance	July 22, 2019	\$451,405.95
	Total	\$1,836,405.95

18. Pursuant to transfers dated June 27, 2019, each registered on title to the Real Property, Skymark transferred 41.41% of its interest in the 2018 Skymark Charge to the following parties, in the following amounts:

Transferee	Percentage of Interest	Reference
Thompson	4.69%	"Thompson Transfer"
262 Co.	2.34%	"262 Transfer"
258 Co.	4.69%	"258 Transfer"
Janodee	3.91%	"Janodee Transfer"
R. Renaud	3.52%	"R. Renaud Transfer"
C. Renaud	2.34%	"C. Renaud Transfer"
160 Co.	8.20%	"160 Transfer"
KLN	11.72%	"KLN Transfer"

19. Pursuant to a transfer dated July 25, 2019 registered on title to the Real Property (the "Seagrave Transfer"), Skymark transferred 4.69% of its interest in the 2018 Skymark Charge to Seagrave.
20. The Receiver has been provided with copies of the Thompson Transfer, 262 Transfer, 258 Transfer, R. Renaud Transfer, C. Renaud Transfer, 160 Transfer and KLN Transfer, and is satisfied that they are effective.
21. Accounting for the quantum of indebtedness as agreed between Mahal VC and Skymark as of March 1, 2020, and interest and fees chargeable under the 2018 Skymark Commitment Letter after March 1, 2020, the total indebtedness secured by the 2018 Skymark Charge, as of August 23, 2023, will be \$3,780,232.26.¹³

¹³ This amount will accrue interest in accordance with the terms of the 2018 Skymark Commitment Letter.

22. Pursuant to the transfers of interests referred to above, resulting in Skymark retaining a 53.85% interest in the 2018 Skymark Charge, Skymark's entitlement to proceeds under the 2018 Skymark Charge, as of August 23, 2023, will be \$2,035,713.05.

KLN Holdings Inc.

23. As a result of the 2017 Skymark Charge Transfers, KLN holds a 21.86% interest in the 2017 Skymark Charge. Based on the \$21,214,491.86 secured by the 2017 Skymark Charge as of August 23, 2023, KLN's entitlement to proceeds under the 2017 Skymark Charge will be \$4,637,487.92.
24. As a result of the KLN Transfer, KLN holds an 11.71% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, KLN's entitlement to proceeds under the 2018 Skymark Charge will be \$442,644.84.
25. No distributions to KLN or any of the below parties with an interest in the 2018 Skymark Charge are contemplated at this time.
26. KLN's counsel has provided the Receiver with a payout statement for the advances that KLN made to Skymark in connection with taking transfers of interest in the 2017 Skymark Charge and 2018 Skymark Charge. KLN's payout amounts differ from the entitlements determined by the Receiver, above, as the amounts advanced by KLN to Skymark do not correspond to the amounts advanced by Skymark to Mahal VC. Accordingly, KLN's claims against Mahal VC under the 2017 Skymark Charge and 2018 Skymark Charge are not the same as KLN's claims against Skymark itself; the Receiver is only able to deal with KLN's entitlement under the two charges and is not privy to any claims that KLN may have against Skymark.

Andrew Thompson

27. As a result of the Thompson Transfer, Thompson holds a 4.69% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, Thompson's entitlement to proceeds under the 2018 Skymark Charge will be \$177,133.47.

2620509 Ontario Inc.

28. As a result of the 262 Transfer, 262 Co. holds a 2.34% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, 262 Co's entitlement to proceeds under the 2018 Skymark Charge will be \$88,377.89.

2580165 Ontario Inc.

29. As a result of the 258 Transfer, 258 Co. holds a 4.69% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, 258 Co's entitlement to proceeds under the 2018 Skymark Charge will be \$177,133.47.

Janodee Investments Ltd.

30. Blakes has not received the documentation related to the Janodee Transfer. Blakes sent letters by courier to Janodee's registered address on June 30, 2022 and August 24, 2022 requesting that Janodee provide supporting documentation for its claims, but no response was received. On August 1, 2023, Blakes contacted counsel of record for Janodee in unrelated proceedings and asked that counsel to put the Receiver in touch with Janodee. As a result of this correspondence, a representative of Janodee has been identified, and Janodee will be served with the Receiver's motion record seeking the within interim distribution.
31. Based only on the Janodee Charge registered on title to the Real Property, Janodee holds a 3.91% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, Janodee's entitlement to proceeds under the 2018 Skymark Charge will be \$147,674.17.

Raymond Renaud

32. Based on the registered transfers and the documentation available to the Receiver, R. Renaud's 3.52% interest in the 2018 Skymark Charge was transferred to 1061307 Ontario Inc. on December 22, 2020. Accordingly, Raymond Renaud has no interest in the proceeds of the Real Property.

Cameron Renaud

33. As a result of the C. Renaud Transfer, C. Renaud holds a 2.43% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, C. Renaud's entitlement to proceeds under the 2018 Skymark Charge will be \$91,777.04.

1061307 Ontario Inc.

34. On December 22, 2020, a transfer was registered on title to the Real Property providing for a transfer of R. Renaud's 3.25% interest in the 2018 Skymark Charge to 160 Co.
35. As a result of the C. Renaud Transfer and 160 Co's receipt of R. Renaud's interest, 160 Co. holds an 11.71% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, 160 Co.'s entitlement to proceeds under the 2018 Skymark Charge will be \$442,644.84.

Seagrave

36. Blakes has not received documentation related to the Seagrave Transfer. Blakes understands that Michael Slattery, one of Skymark's principals, represents Seagrave, and has requested documentation in respect of the Seagrave Transfer from him.
37. Based only on the Seagrave Transfer registered on title to the Real Property, Seagrave holds a 4.69% interest in the 2018 Skymark Charge. Based on the \$3,780,232.26 secured by the 2018 Skymark Charge as of August 23, 2023, Seagrave's entitlement to proceeds under the 2018 Skymark Charge will be \$177,133.47.

Golden Miles

38. The Receiver has reviewed the audited and unaudited financial statements of Golden Miles referred to in the Fourth Report. For the reasons discussed in the Fourth Report, these financial statements are unreliable and appear to be incomplete. That said, these financial statements do not reflect a balance owing to Golden Miles by Mahal VC in an amount anywhere close to the \$35 million principal associated with the Golden Miles Charge.
39. Mahal VC may be indebted to Golden Miles for approximately \$1.75 million; however, the Receiver has not undertaken a detailed review of this claim because the Mahal VC Proceeds are insufficient for there to be a distribution to Golden Miles.

6.3 Priorities of Mortgages

1. The Receiver has concluded that as between the four mortgages that were registered on title to the Real Property, taking into account the First Postponement, the Second Postponement and the order of registration of the charges, the priority of the charges is as follows:
 - First: 2017 Skymark Charge
 - Second: 2018 Skymark Charge
 - Third: Merk Charge
 - Fourth: Golden Miles Charge
2. This priority analysis is subject to the priority of the Vicano Lien, discussed in the next section, and the further discussion on priorities in Section 6.0, below.

6.4 Vicano's Lien Claim

1. As summarized above, Vicano registered a claim for lien in the aggregate amount of \$5,079,998.
2. Vicano was the original general contractor of the Flour Mill pursuant to a construction management contract in the form of CCDC 5B Construction Management Contract for Services and Construction dated May 18, 2016 between Vicano and Golden Miles Bread & Bagel Corporation (a predecessor company of Golden Miles¹⁴) (the "Construction Contract"). A copy of the Construction Contract is provided as Appendix "L".
3. Vicano invoiced Golden Miles the aggregate of \$17,306,372 on account of work done under the Construction Contract, and has acknowledged that it has been paid \$12,226,375, leaving the outstanding balance of \$5,079,998 that is reflected in its lien claim. On May 1, 2023, this claim was revised down to \$5,065,480.

¹⁴ Golden Miles Bread & Bagel Corporation changed its name to Golden Miles Food Corporation on December 12, 2017.

4. Part IV of the *Construction Act* requires that any payor under a contract or subcontract under which a lien may arise must retain a holdback of 10% of the price of services or materials actually supplied under the contract or subcontract until all liens that may be claimed have expired, been satisfied, discharged or otherwise provided for. In the case of the Vicano Lien, based on the claimed amounts, the holdback would be \$1,730,637.
5. Vicano commenced an action against Golden Miles, Mahal VC, Skymark and KLN on May 16, 2019 pursuant to a statement of claim of the same date (the “Vicano Statement of Claim”). A copy of the Vicano Statement of Claim is attached hereto as Appendix “M”.
6. Defendants Golden Miles and Mahal VC each filed statements of defence and counterclaims to the Vicano Statement of Claim, and defendants Skymark and KLN filed statements of defence, all of which are attached hereto as Appendix “N” (collectively, the “Defences to Vicano Claims”).
7. The Defences to Vicano Claims generally deny the claims made in the Vicano Statement of Claim, including on the basis that the Vicano Liens were not properly preserved or perfected.
8. Shortly after service of the Vicano Statement of Claim, Golden Miles brought a claim against Vicano, Lanhack Consultants Inc. (“Lanhack”), Peter Vicano (also known as Peter Joseph Vicano and Peter J. Vicano) and David Hacking (the “Golden Miles Statement of Claim”), seeking damages in excess of \$80,000,000 for breach of the Construction Contract and negligence. A copy of the Golden Miles Claim is attached hereto as Appendix “O”. The Corporation of the City of Brantford (“Brantford”) was subsequently brought into Golden Miles action as a defendant pursuant to a third-party claim by Golden Miles on May 6, 2021 (the “Third Party Claim”), attached hereto as Appendix “P”.
9. Vicano, Mr. Vicano, Lanhack, Mr. Hacking and Brantford have defended the Golden Miles Claim and cross-claimed. Copies of the defences are attached hereto as Appendix “Q”.
10. The actions commenced by the Vicano Statement of Claim and the Golden Miles Statement of Claim have been procedurally consolidated.

6.4.1 Extension of Deadline to Set Down Matter for Trial

1. Vicano’s deadline under the *Construction Act* to set its lien action down for trial was February 28, 2022 pursuant to an order of Justice Gibson dated June 17, 2021. By letter dated February 18, 2022, the Receiver consented to a lifting of the stay of proceedings in the Mahal VC receivership to permit Vicano to set the matter down for trial, which the Receiver was authorized to do pursuant to the terms of the Receivership Order.
2. Vicano’s trial record was passed on February 24, 2022, thereby preserving Vicano’s rights.

3. The Trustee did not have the discretion to consent to a corresponding lifting of the stay of proceedings in the Mahal VC bankruptcy proceedings. On March 1, 2022, Mr. Justice McEwen made an order, with the consent of the Trustee, lifting the stay of proceedings in respect of the Mahal VC bankruptcy to permit Vicano to pass its trial record in respect of its construction lien action, and approving, *nunc pro tunc*, the passing of the trial record on February 24, 2022.

6.4.2 Receiver's Views on Quantum of Vicano Lien Claim

1. The Receiver has been provided by Vicano's counsel with invoices submitted to Mahal VC over the course of the construction project and has reviewed the pleadings in the associated actions. The Receiver is not, however, qualified to draw conclusions regarding the validity or appropriateness of the invoiced amounts or the numerous issues raised in the ongoing litigation, which are detailed in the pleadings filed in response to the Vicano Statement of Claim.
2. In consultation with Skymark and KLN, the beneficiaries under the 2017 Skymark Charge, the Receiver retained Altus to review the claims made by Vicano and the invoices it submitted.¹⁵ Altus was asked by the Receiver to: (a) review the invoices provided by Vicano to confirm that the amount of Vicano's claim matches the amounts actually invoiced, and (b) assess the reasonableness of the Vicano charges in light of the work that was done and prevailing construction prices at the relevant times.
3. Altus has issued the Receiver two reports in respect of the work it was commissioned to do:
 - a. A Project Report, dated June 29, 2023, which provides (i) a detailed review of the progress invoices submitted by contractors/trades, (ii) a desktop verification of the value of the work in place by Vicano (hard costs only), and (iii) an outline of Altus' findings (the "Project Report"). A copy of the Project Report is attached hereto as Appendix "R".
 - b. A "Class D Estimate", dated July 21, 2023, which analyses the reasonableness of the total amounts claimed by Vicano for its hard construction costs at the Flour Mill, de-escalated to prevailing prices in Q1 2018, which was the mid-point of construction (the "Class D Report"). A copy of the Class D Report is attached hereto as Appendix "S".

The Project Report

4. As set out in detail in the Project Report, Altus has determined that an overall deduction from Vicano's claim in the amount of \$620,405 is appropriate, as a result of duplicate or incorrect invoices, overbilled amounts, invoices related to deficiency rectification and invoices in connection with construction of a Golden Miles project that is not the Flour Mill, being a residential home located at 44 Brier Park Road (the "Proposed Deduction").

¹⁵ Skymark consented to the retainer of Altus. KLN declined to consent to the retainer of Altus and does not agree that Altus should be engaged. KLN has cited the delays and costs in these proceedings as the basis for its objection. As the Receiver does not have the expertise to independently assess and verify the quantum of Vicano's claims, it has proceeded to engage Altus despite KLN's objections, in order to finally determine Vicano's claims and make distributions accordingly.

5. The Receiver accepts Altus' recommended deductions and relies on the assumptions, qualifications and conclusions in the Project Report.
6. In addition to the recommended deductions, Altus identified that \$2,515,389 of trade invoices have not been provided by Vicano (the "Missing Invoices"). Altus assumes that the charges related to these missing invoices are legitimate, but because they have not been reviewed, Altus cannot determine if there is any duplication, incorrect amounts or costs not related to the Flour Mill. The Receiver has made several requests of Vicano for the missing invoices, but they have not been provided.
7. The aggregate deduction of \$620,405 recommended by Altus represents approximately 3.6% of the total amount invoiced of \$17,306,372. As the Missing Invoices have not been provided and cannot be assessed, the Receiver is proposing to discount the Missing Invoice total of \$2,515,389 by 3.6%, or \$90,554 (the "Missing Invoice Discount"), to account for any duplication, errors or inapplicable charges that may be reflected in those Missing Invoices.

The Class D Report

8. Subject to the assumptions and qualifications set out in the Class D Report, Altus concluded that the costs of the construction of the Flour Mill are reasonable, given that the estimated hard costs de-escalated to approximately the mid-point period of construction are higher than Vicano's actual construction costs.
9. On the basis of the Class D Report, the Receiver accepts that the costs charged by Vicano are reasonable, and that there is no basis to discount them.

Conclusions on Quantum of Vicano Claim

10. Based on the recommended deductions, the Receiver has determined that Vicano's aggregate invoiced amount of \$17,306,372 should be reduced by the Proposed Deduction of \$620,405 and the Missing Invoice Discount of \$90,554, bringing the Vicano total accepted invoice amount to \$16,595,413. The 10% unpaid holdback amount is \$1,659,413. For the reasons set out further below in this Report, the Receiver has concluded that Vicano has a priority claim to this \$1,659,413.
11. The following section of this Report discusses the priority of Vicano's claims.

6.4.3 Lien Priority Analysis

1. The Receiver has concluded that the Vicano Lien (subject to confirmation of its valid quantum, if any) is subordinate to the Merk Charge, and has priority to the 2017 Skymark Charge, 2018 Skymark Charge and the Golden Miles Charge to the extent of any unpaid holdback. This conclusion is subject to the further discussion on priorities in Section 7.0.
2. The Receiver's rationale regarding the priority of the Vicano Lien is set out below.

6.4.4 Vicano Lien Priority to Merk Charge

1. As summarized above, the Merk Charge was registered in the amount of \$4,000,000 on June 22, 2015, and an advance in the amount of \$1,000,000 was made to Mahal VC's counsel, Neil L. Boyko. On the same day, the Real Property was transferred from 156 Adams Boulevard Holdings Ltd. to Mahal VC, for a registered transfer price of \$1,700,000 (Instrument Number BC276346).
2. The initial \$1,000,000 advance appears to have been made to finance the acquisition of the Real Property, not to finance the construction of the Mill.
3. The balance of the advances secured by the Merk Charge, made on May 16 and 29, 2017 and June 8, 2017, in the aggregate amount of \$2,394,171, appear to have been made to finance the construction of the Flour Mill. As these amounts were transferred to the 2017 Skymark Charge, they are discussed in the following section of this Report for the purposes of the lien priority analysis.
4. Section 78(3) of the *Construction Act* provides:

Prior mortgages, prior advances – Subject to subsection (2), and without limiting the effect of subsection (4), all conveyances, mortgages or other agreements affecting the owner's interest in the premises that were registered prior to the time when the first lien arose in respect of an improvement have priority over the liens arising from the improvement to the extent of the lesser of,

 - (a) the actual value of the premises at the time when the first lien arose; and
 - (b) the total amounts that prior to that time were,
 - (i) advanced in the case of a mortgage, and
 - (ii) advanced or secured in the case of a conveyance or other agreement.
5. Section 78(2) of the *Construction Act* is an explicit qualification on the priority of prior mortgages relating to mortgages given to secure the construction of improvements on real property, and provides:

Building Mortgage - Where a mortgagee takes a mortgage with the intention to secure the financing of an improvement, the liens arising from the improvements have priority over that mortgage, and any mortgage taken out to repay that mortgage, to the extent of any deficiency in the holdbacks required to be retained by the owner under Part IV, irrespective of when that mortgage, or the mortgage taken out to repay it, is registered.
6. The Merk Charge was registered on June 22, 2015, and the \$1,000,000 funded under the charge was advanced on the same day. Both the registration of the charge and the relevant advance thereunder were therefore made well before the date that the Vicano Lien arose (the Construction Contract was not entered into until almost 13 months later - May 18, 2016), thereby engaging Section 78(3) of the *Construction Act*.
7. As the relevant advance under the Merk Charge was made to acquire the Real Property, and not to finance an improvement, it is not a "building mortgage" within the meaning of Section 78(2) of the *Construction Act*.

8. Based on the foregoing, the Receiver has concluded that the Merk Charge has priority over the Vicano Lien, to the extent of the \$1,000,000 advanced to acquire the Real Property (which, as a result of the transfer of the other advances to Skymark, is the only relevant debt secured by the Merk Charge). The Receiver's factum will elaborate on the legal analysis that leads to this conclusion.¹⁶

6.4.5 Vicano Lien Priority to 2017 Skymark Charge and 2018 Skymark Charge

1. Based on the documents that the Receiver has reviewed, all of the advances made under the 2017 Skymark Charge and the 2018 Skymark Charge were made to finance the construction of the Flour Mill, or to fund legal or brokerage fees on account of those advances, with one exception discussed below. Many of the advances were paid directly to Vicano or were calculated based on Vicano invoices provided to Skymark.
2. Section 78(2) of the *Construction Act*, cited above, bears repeating:

Building Mortgage - Where a mortgagee takes a mortgage with the intention to secure the financing of an improvement, the liens arising from the improvements have priority over that mortgage, and any mortgage taken out to repay that mortgage, to the extent of any deficiency in the holdbacks required to be retained by the owner under Part IV, irrespective of when that mortgage, or the mortgage taken out to repay it, is registered.
3. Based on the application of Section 78(2) to the prevailing facts, the Receiver has concluded that the Vicano Lien has priority over the 2017 Skymark Charge and the 2018 Skymark Charge to the extent of unpaid holdback.

6.4.6 The Colliers Payment

1. The one exception to the Receiver's conclusion that the 2017 Skymark Charge and 2018 Skymark Charge constitute "building mortgages" is a \$250,000 payment made directly by Skymark to Colliers Macaulay Nicolls Inc. ("Colliers") on May 1, 2018, which payment was advanced under the facility secured by the 2018 Skymark Charge (the "Colliers Payment").
2. There is a dispute between Skymark and Mahal VC regarding the purpose and intent of this Colliers Payment. It does not appear to be disputed that the payment was made in connection with the acquisition by Mahal VC of a property abutting the land on which the Flour Mill is located. The Receiver understands that this property is designated as PIN 32281-0177(LT), in respect of which title was transferred by Brant Trade & Industrial Park Inc. to Mahal VC on July 12, 2018 for a registered transfer price of \$45,000.

¹⁶ The governing cases to be referred to will be *Royal Bank of Canada v. Lawton Developments Inc.* 1996 CanLII 10246, *Ontario Wealth Management Corporation v. Sica Masonry and General Contracting Ltd.* 2014 ONCA 500, and the trial decisions in both cases.

3. In the Receiver's view, the Colliers Payment is not material to the Vicano Lien priority analysis. Either: (a) the Colliers Payment is sufficiently a component of a "builders mortgage" that the advance should be treated the same as the other advances under the two Skymark mortgages and Vicano has priority to the extent of unpaid holdback; or (b) like the \$1,000,000 advance under the Merk Charge, the Colliers Payment is not a part of a builder's mortgage, and is therefore a prior advance under a prior mortgage, with priority to the Vicano Lien pursuant to Section 78(3) of the *Construction Act*.
4. Given that the Receiver's conclusion is that the Vicano Lien has priority over the 2017 Skymark Charge and the 2018 Skymark Charge to the extent of unpaid holdback, and that there are sufficient proceeds from the Real Property to pay the full claimed amount of Vicano's holdback entitlement without considering the Colliers Payment, the distributions to the affected parties are unchanged by the characterization of the Colliers Payment. In other words, because there are sufficient funds to pay the whole of Vicano's priority claim and the whole of the Colliers Payment, it doesn't matter which of the two is paid in priority: both will be paid in full regardless of how the Colliers Payment is characterized.

6.4.7 Vicano Lien Priority to Golden Miles Charge

1. Section 78(5) of the *Construction Act* provides:

Special Priority against subsequent mortgages - Where a mortgage affecting the owner's interest in the premises is registered after the time when the first lien arose in respect of an improvement, the liens arising from the improvement have priority over the mortgage to the extent of any deficiency in the holdbacks required to be retained by the owner under Part IV.
2. Section 78(6) of the *Construction Act* provides:

General priority against subsequent mortgages – Subject to subsections (2) and (5), a conveyance, mortgage or other agreement affecting the owner's interest in the premises that is registered after the time when the first lien arose in respect of the improvement, has priority over the liens arising from the improvement to the extent of any advance made in respect of that conveyance, mortgage or other agreement, unless,

 - a) at the time when the advance was made, there was a preserved or perfected lien against the premises; or
 - b) prior to the time when the advance was made, the person making the advance had received written notice of a lien.
3. The Vicano Lien was preserved on March 7, 2019 and April 10, 2019 by registration of notices of lien, and perfected by registration of a certificate of action on May 16, 2019. The Golden Miles Charge was registered on March 26, 2021.
4. Accordingly, pursuant to Sections 78(5) and 78(6) of the *Construction Act*, the Golden Miles Charge is subordinate to the Vicano Lien, in full.

7.0 Real Property Charge Priority Analysis

- Based on Blakes' review of the relevant documents, the Receiver has concluded that the priority waterfall for the Mahal VC Proceeds is as follows:

Priority	Charge/Claim	Beneficiary	Total Amount Secured as of August 23, 2023
First	Vicano Construction Lien, to the extent of the unpaid holdback	Vicano	\$1,659,413.00
Second	2017 Skymark Charge	Skymark	\$16,577,003.94
		KLN	\$4,637,487.92
Third	2018 Skymark Charge	Skymark	\$2,035,713.05
		KLN	\$442,644.84
		Thompson	\$177,133.47
		262 Co.	\$88,377.89
		258 Co.	\$177,133.47
		Janodee	\$147,674.17
		C. Renaud	\$91,777.04
		106 Co.	\$442,644.84
		Seagrave	\$177,133.47
Fourth	Merk Charge	Merk	\$1,758,327.65
Fifth	Golden Miles Charge	Golden Miles	Undetermined

- The foregoing priority analysis is subject to a "circular priority" issue. As discussed above, (i) the Merk Charge has priority to the Vicano Lien, (ii) the 2017 Skymark Charge and the 2018 Skymark Charge have priority to the Merk Charge, and (iii) the Vicano Lien has priority to the 2017 Skymark Charge and the 2018 Skymark Charge. Accordingly, based on the application of the law to each bi-lateral priority contest, no charge has first priority over the others.
- On the facts of the present case, the Receiver believes that the foregoing chart reflects the appropriate resolution of this circular priority issue, because:
 - pursuant to the First Postponement and the Second Postponement, Merk agreed to be subordinate to the 2017 Skymark Charge and the 2018 Skymark Charge in full, which, as discussed above, amount to \$24,994,724.12¹⁷ in priority debt as of August 23, 2023;¹⁸
 - there are insufficient Real Property Proceeds to fund the 2017 Skymark Charge and the 2018 Skymark Charge in full, even without accounting for a \$1,659,413 priority payment to Vicano, meaning that even without the Vicano Lien, Merk would receive no distributions in these proceedings;

¹⁷ This represents the sum of the \$21,214,491.86 2017 Skymark Charge debt and the \$3,780,232.26 2018 Skymark Charge debt.

¹⁸ The Receiver notes that the Orr Plaintiffs (defined below) dispute the enforceability of the two postponements. The Orr Holdback is intended to address this issue and does not prejudice the parties regarding the circular priority: whether or not the Orr Plaintiffs' challenge of the postponements as it relates to the Orr Plaintiffs is successful, Merk is still subordinate to Skymark.

- c) there are sufficient Real Property Proceeds to fund the Merk Charge and the Vicano Lien priority claim in full, meaning that Vicano would be paid in full on its priority claim regardless of the relative priorities of the Merk Charge, on the one hand, and the 2017 Skymark Charge and 2018 Skymark Charge, on the other hand;
 - d) it would be a windfall for Merk if Merk were to receive any payments before the 2017 Skymark Charge and 2018 Skymark charge are paid in full; and
 - e) it would be unfairly prejudicial to the beneficiaries of the 2017 Skymark Charge and 2018 Skymark Charge if their distributions were reduced by the amount of the Merk Charge simply because the Merk Charge has priority to the Vicano Lien priority claim.
4. Accordingly, the Receiver's proposed resolution to the circular priority issues (a) avoids a windfall for Merk; (b) avoids unfair prejudice to the beneficiaries of the 2017 Skymark Charge and the 2018 Skymark Charge; and (c) is economically neutral to Vicano.
 5. The Receiver's factum will elaborate on the legal analysis that leads to this conclusion.

8.0 Claims by 198 Co.

1. On November 7, 2022, the Receiver and Blakes received a letter from Bennett Jones LLP ("Bennett Jones"), counsel to 198 Co. and 7539088 Canada Inc. ("753 Co."), corporations under the common control of Michael Orr (198 Co. and 753 Co. referred to together as the "Orr Plaintiffs"). The letter advised that 198 Co. advanced principal amounts to Skymark and Merk, which amounts were claimed by the Orr Plaintiffs to have been used by Skymark and Merk to fund mortgage loans, including the loan secured by the Merk Charge (the "Orr Plaintiff Letter"). A copy of the Orr Plaintiff Letter is attached hereto as Appendix "T".
2. The Orr Plaintiff Letter enclosed three trust declarations apparently executed by Merk in favour of 198 Co., dated June 22, 2015, June 13, 2018 and December 17, 2018, each providing that Merk holds \$1,000,000 of a mortgage registered against the Real Property in trust for 198 Co. (the "Trust Declarations"). The Receiver understands that the mortgage referred to in the Trust Declarations is the mortgage defined herein as the Merk Charge.
3. The November 7, 2022 letter also enclosed an issued statement of claim, pursuant to which the Orr Plaintiffs claim various relief against Skymark, Merk and Mr. Slattery, which statement of claim was subsequently amended to add defendants Paul Millar, 1266845 Ontario Limited, 1690682 Ontario Inc. and 1429458 Ontario Limited (as amended, the "Orr Plaintiff Statement of Claim"). Copies of the Trust Declarations and the Orr Plaintiff Statement of Claim are attached hereto as Appendices "U" and "V", respectively.¹⁹

¹⁹ The Receiver has been advised by counsel to the Orr Plaintiffs that a Statement of Defence and Crossclaim was delivered by defendants Paul Millar, 1266845 Ontario Limited, 1690682 Ontario Inc. and 1429458 Ontario Limited on or about May 10, 2023, and a Statement of Defence was delivered by defendant Michael Slattery on or about May 12, 2023. The Receiver has been provided with copies of each.

4. The Orr Plaintiff Letter alleges that Mr. Slattery, who the Receiver understands to be a director, officer and shareholder of Merk and Skymark, made representations to the Orr Plaintiffs that the Merk Charge, in which the Orr Plaintiffs claim an interest, was at all times to have first priority to the Real Property, and that these representations were breached by Skymark entering into the First Postponement and the Second Postponement.
5. The Orr Plaintiff Letter takes the position that 198 Co. holds a \$3,000,000 interest in the Merk Mortgage, and that the Merk Mortgage ranks in priority to the 2017 Skymark Charge and the 2018 Skymark Charge. The letter further requests that no distributions be made to any creditors of the Companies until the Orr Plaintiffs' entitlement and priority is determined by the Court.
6. Following receipt of the Orr Plaintiff Letter, the Receiver engaged in discussions with the Orr Plaintiffs' counsel regarding how the Orr Plaintiffs' claims would be dealt with in these proceedings. As the Orr Plaintiffs' claims are not against the Companies directly, but are rather trust claims against the Mahal VC Proceeds, the resolution of the claims is not appropriately dealt with by the Receiver. Instead, the Receiver proposed to hold back a portion of any distributions to Skymark (or Merk) from the Mahal VC Proceeds, pending final resolution of the Orr Plaintiffs' claims.
7. On February 10, 2023, the Orr Plaintiffs' counsel delivered a second letter to the Receiver (the "Second Orr Plaintiff Letter"), proposing that the Receiver hold back \$3,650,000 from distributions, which amount includes the \$3,000,000 of principal in respect of which a trust is claimed, plus an estimate for interest that has accrued and will continue to accrue until the resolution of the Orr Plaintiffs' claims. A copy of the Second Orr Plaintiff Letter is attached hereto as Appendix "W".
8. The Receiver takes no position regarding the merits of the allegations set out in the Orr Plaintiff Letter or the Orr Plaintiff Statement of Claim, as the claims are not against the Companies and relate to facts outside of the receivership proceedings. Pending the adjudication of the Orr Plaintiffs' claims, the Receiver proposes to hold back \$3,650,000 from the proposed interim distributions of the Mahal VC Proceeds to Skymark (the "Orr Holdback").
9. The Receiver proposes to take the holdback from the proposed Skymark interim distribution only, and not to pro rate it to the proposed interim distributions to Skymark and KLN, on the basis that KLN is not a defendant in the Orr Plaintiffs' action, which relates to Skymark, Merk and certain related parties. In the Receiver's view, it would be unfair to KLN to hold back a portion of the proposed KLN interim distribution in response to the issues raised by the Orr Plaintiffs, and it does not prejudice the Orr Plaintiffs if the Orr Holdback is only taken from Skymark's proposed interim distribution.
10. The Receiver proposes to hold the Orr Holdback in an interest-bearing account until the earlier of: (a) the Receiver's discharge; and (b) the final resolution of the Orr Plaintiffs' claims. Should the Receiver be in a position to seek its discharge prior to the resolution of the Orr Plaintiffs' claims, it will seek directions on how to deal with the Orr Holdback at its discharge hearing, on notice to Skymark and the Orr Plaintiffs.

9.0 Omit Property Tax Invoices

1. On February 24, 2023, counsel to the Purchaser in the Transaction notified the Receiver that the City of Brantford was seeking property tax in arrears on the Real Property and provided the Receiver with three “omit” tax bills for 2020, 2021 and 2022, totalling \$1,091,423 (the “Omit Tax Claim”): \$391,116 for 2020, \$347,820 for 2021 and \$352,487 for the 137 days of 2022 prior to the closing of the Transaction. Copies of the Purchaser’s letter and the three omit tax bills are attached hereto as Appendix “X”.
2. The Purchaser has taken the position that the Mahal VC estate is liable for the Omit Tax Claim.
3. The Receiver does not agree that the Mahal VC estate, the Receiver or the Trustee is liable for the Omit Tax Claim. The basis for this position is as follows:
 - a) according to the City of Brantford, the omit tax bills were issued by the Municipal Property Assessment Corporation because of a reassessment related to the Flour Mill that was built on the Real Property and not historically taxed;
 - b) the omit tax bills were issued on November 25, 2022, over 6 months after the Transaction closed;
 - c) on closing of the Transaction (May 18, 2022), the Receiver paid all known outstanding municipal property taxes up to the date of closing, in the amount of \$167,402;
 - d) on closing of the Transaction (May 18, 2022), the Receiver gave the Purchaser an undertaking to re-adjust any amounts in the statement of adjustments for up to 45 days; this undertaking expired long before issuance of the omit tax bills;
 - e) pursuant to the APA, the Purchaser assumed “all Liabilities relating to the Purchased Assets or Related to the Business arising on or after the Closing Date”, which in the Receiver’s view includes the Omit Tax Claim that arose on November 25, 2022;
 - f) the approval and vesting order of Madam Justice Gilmore dated April 11, 2022, which approved the Transaction, provides that the following are not vested out of the purchased property (emphasis added): “Encumbrances related to Taxes and utilities arising by operation of law (statutory or otherwise) which relate to or secure Liabilities that in each case are not yet due or are not in arrears or, if due or in arrears, the validity of which is being contested”. The Omit Tax Claim had not been made as of the date of the order being issued, let alone become due or in arrears – the effect of this is that the Omit Tax Claim was not vested out of the purchased property, and does not attach to the proceeds of the Transaction.

4. The Receiver is not seeking any relief in respect of the Omit Tax Claim at this time; however, it may require the Court's assistance if a resolution with the Purchaser and the City of Brantford cannot be reached consensually. Subject to such further order of the Court, or agreement with the Purchaser and the City of Brantford, the Receiver is proposing to hold back from the Mahal VC Proceeds the amount of the Omit Tax Claim plus an estimate for accruing interest, for a total hold back amount of \$1.5 million (the "Omit Tax Reserve").
5. The Omit Tax Reserve represents invoices of \$1,091,423 plus an estimate for interest (which accrues at 1.25%/month) to the date this matter is resolved.

10.0 Mahal VC Proceeds, Interim Distribution and Reserve

1. As discussed above, and as set out in the R&D, the Receiver is holding approximately \$14.7 million of Mahal VC Proceeds.
2. The Receiver recommends that it hold back the following amounts from the Mahal VC Proceeds:
 - a. \$600,000 as a reserve for the professional costs to address the unresolved claims and to complete the administration of the receivership proceedings (the "Mahal VC Cost Reserve");
 - b. \$3,650,000, referred to above as the "Orr Holdback", to be held back from the proposed interim distribution to Skymark (but not KLN), pending resolution of the trust claim made by the Orr Plaintiffs; and
 - c. \$1,500,000, referred to above as the "Omit Tax Reserve", pending the resolution of the Omit Tax Claim.
3. After accounting for the Mahal VC Cost Reserve and the Omit Tax Reserve, there remains approximately \$12.9 million of Mahal VC Proceeds to be distributed in accordance with the priority waterfall discussed above. As this amount is less than the Vicano priority claim and the aggregate amount secured by the 2017 Skymark Charge, the interim distribution proposed in this Report is limited to distributions under the 2017 Skymark Charge.
4. Accordingly, the Receiver recommends that the Court issue an order authorizing the Receiver to make distributions to the following parties in the following amounts, on account of the Mahal VC Proceeds:

Creditor	Amount of Interim Distribution
Vicano	\$1,659,413, being 10% of Vicano's accepted claim
Skymark	\$5,097,556 on account of the 2017 Skymark Charge, being 78.14% of the Mahal VC Proceeds, less the Orr Holdback, Vicano's distribution and reserves set out above
KLN	\$2,447,166 on account of the 2017 Skymark Charge, being 21.86% of the Mahal VC Proceeds less the Vicano distribution and reserves set out above

11.0 Outstanding Litigation By and Against the Companies

1. As discussed in the Fourth Report, the Receiver has discussed with Santokh a potential sale of certain litigation to which the Companies are a party. As of the date of the Fourth Report, those discussions were not sufficiently progressed to develop an appropriate stalking horse sale process, and no material progress has been made since that time.
2. The outstanding actions to which the Companies are a party are as follows:
 - a) *Vicano Construction Limited v. Golden Miles Food Corporation, Mahal Venture Capital Inc., Skymark Finance Corporation and KLN Holdings Inc.*, Court File No. CV-19-113 (the “Vicano Action”);
 - b) *Golden Miles v. Vicano Construction Limited, Lanhack Consultants Inc., Peter Vicano aka Peter Joseph Vicano, Peter J. Vicano and David Hacking*, Court File No. CV-19-121 (the “Vicano Counterclaim”, together with the Vicano Action, the “Consolidated Vicano Action”);²⁰
 - c) *Golden Miles v. The Corporation of the City of Brantford, Michael Neves, and Andrew McMahon*, Court File No. CV-21-86 (the “Brantford Action”);
 - d) *Golden Miles Food Corporation v. Talib et al*, Court File No. CV-18-0000-5169-0000;
 - e) *Amex Bank of Canada v. Mahal et al*, Court File No. CV-19-0014-2165-0000;
 - f) *Ford Credit Canada Company v. Mahal Venture Capital Inc.*, Court File No. CV-19-0002-8227-0000;
 - g) *Canadafresh Corporation et. al. v. Bridging Finance Inc. et al*, Court File No. CV-19-0063-1456-0000;
 - h) *Garage Living Inc. v. Golden Miles Food Corporation et al*, Court File No. CV-20-0064-2848-0000;
 - i) *Mahal et al v. Skymark Finance Corporation et al*, Court File No. CV-21-0003-0348-0000;
 - j) *Mahal et al v. Skylark Holdings Limited et al*, Court File No. CV-21-0000-1817-0000;
 - k) *Skymark Finance Corporation v. Mahal Venture Capital Inc. et al*, Court File No. CV-21-0066-4778-00CL;

²⁰ The Vicano Action and the Vicano Counterclaim have been procedurally consolidated by the Brantford Superior Court of Justice, and are referred to collectively herein as the “Consolidated Vicano Action”.

- l) *Skymark Finance Corporation v. Mahal et al; Court File No. CV-22-0067-5228-0000*;
- m) *Vivian Group Inc. v. Mahal Venture Capital Inc.; Court File No. CV-18-00001205-000* (the “Vivian Action”).

The Consolidated Vicano Action and Brantford Action

3. On February 15, 2023, Santokh’s counsel sent the Trustee a letter requesting that the Trustee formally elect to proceed with the Consolidated Vicano Action and the Brantford Action by February 24, 2023, failing which Santokh would seek an order assigning the two actions to himself pursuant to Section 38 of the BIA. A copy of Santokh’s counsel’s letter is attached hereto as Appendix “Y”.
4. At the time the request was received by the Trustee, the Altus reports had not been delivered, and the merits of the claims in the Consolidated Vicano Action, to the extent the Class D Report would deal with the validity of the costs incurred, were not fully understood. Similarly, at that time, the Trustee did not have a view on the merits of the Brantford Action. The Trustee’s position on the Consolidated Vicano Action and the Brantford Action was communicated to Santokh by the Trustee and Receiver by letter dated February 23, 2023, a copy of which is attached hereto as Appendix “Z”.
5. Given the conclusions in the Altus Project Report and Class D Report, and taking into account the nature of the dispute in the Consolidated Vicano Action (which would realistically require access to the Flour Mill and extensive participation by the Mahals), the Receiver has discussed pursuing the Consolidated Vicano Action with the Skymark Receiver (which is the party with the largest secured claim to any potential recoveries to Mahal VC from the Consolidated Vicano Action), regarding the prudence of pursuing the Consolidated Vicano Action through the receivership. The Receiver is concerned that such uncertain, time consuming and costly litigation is not in the best interests of the Mahal VC stakeholders.
6. Similarly, the Trustee of Golden Miles, which is responsible for distributing the unencumbered proceeds in the Golden Miles estate, has considered the merits of pursuing the Consolidated Vicano Action or the Brantford Action, and shares the Receiver’s concerns.
7. The Trustee, in its capacities as trustee of Golden Miles and Mahal VC, will convene an inspectors’ meeting to take instructions regarding proceeding with the Consolidated Vicano Action and, in its capacity as trustee of Golden Miles, the Brantford Action. If the Trustee is instructed not to pursue these actions, the Trustee expects that Santokh will seek an assignment of the Consolidated Vicano Action and the Brantford Action pursuant to Section 38 of the BIA; the Trustee will advise the Court regarding its position on such relief if and when Santokh brings it before the Court.
8. The Receiver proposes to take a reserve to account for fees associated with finally resolving these litigation matters, as discussed in Section 10.

The Vivian Action

9. The Receiver has been contacted by counsel representing the plaintiff in the Vivian Action, and advised that an order to continue the Vivian Action in the name of David Andrew Vivian (“Mr. Vivian”) was issued by the Ontario Superior Court of Justice in Kitchener on April 17, 2023 (the “Order to Continue”). A copy of the Order to Continue is attached hereto as Appendix “AA”.
10. The basis for the Vivian Action is a transaction for the purchase of a piece of real property that Mahal VC allegedly entered into with Vivian Group Inc. (“Vivian Group”) on or about April 25, 2018, which transaction was never consummated. The Vivian Group alleges that Mahal VC breached the agreement of purchase and sale by failing to close on the closing date, and seeks damages and forfeiture of a \$750,000 deposit. Mahal VC alleges that the purchase agreement was never formally finalized and that its failure to close was not a breach.
11. The Receiver and the Trustee note that because the dispute arises from a transaction that was unrelated to the Flour Mill, the Vivian Action is not “Property” in the Receivership Proceedings, but rather subject to the Mahal VC bankruptcy, being administered by the Trustee.
12. The statement of claim in the Vivian Action was issued on September 19, 2018. Mahal VC filed a statement of defence and counterclaim on or about December 3, 2018, which was followed by a “fresh and amended statement of defence and counterclaim” dated September 2, 2020 and a “third party claim” by Mahal VC against Ajay Kaushik and Re/Max Twin City Realty Inc. (collectively, the “Realtor”) issued on October 8, 2020. The Vivian Group filed a “fresh as amended reply and defence to counterclaim to the fresh as amended statement of defence and counterclaim” dated November 17, 2020, and a third party defence of the Realtor was issued on November 30, 2020. Copies of the foregoing pleadings are collectively attached hereto as Appendix “BB”.
13. The Trustee understands that on or about June 7, 2021, Vivian Group and related parties filed a proposal under the BIA, which culminated in an asset sale pursuant to which, among other things, the Vivian Action was sold to Sun Pac Holdings Ltd. (“Sun Pac”) on or about September 17, 2021. The Trustee further understands that Sun Pac assigned the Vivian Action to Mr. Vivian on or about October 2, 2022.
14. Following receipt by Mr. Vivian of the Vivian Action, Mr. Vivian filed a requisition for the Order to Continue on or about April 12, 2023, which was issued on April 17, 2023.
15. The requisition for, and issuance of, the Order to Continue were technically done in breach of the stay of proceedings in the Mahal VC Bankruptcy Proceedings. The Trustee was made aware of the Order to Continue after it was granted, by Mr. Vivian’s counsel, and has been advised that Mr. Vivian’s counsel will be seeking an order in these proceedings lifting the stay of proceedings for the limited purpose of retroactively approving the issuance of the Order to Continue.

16. Subject to confirming that it is satisfied with the form of order sought by Mr. Vivian's counsel, the Trustee has advised that it will consent to the lift-stay order. In the Trustee's view, no creditor is prejudiced by the issuance of the Order to Continue, and as an administrative matter it ought to be retroactively approved. The relief requested is substantially the same as the limited lift-stay that the Trustee consented to in favour of Vicano, discussed in Section 6.4.1 above.
17. The Trustee will seek instructions from the Mahal VC bankruptcy inspectors on how to proceed on the merits of the Vivian Action, and will update the Court and creditors in a subsequent report. It is unclear to the Trustee whether Mr. Mahal will seek an assignment of the Mahal Action if the Trustee does not pursue it.

12.0 Lakeshore Condominium

1. As discussed in the Trustee's Preliminary Report to Creditors dated December 6, 2021, shortly following its appointment as bankruptcy trustee of Mahal VC, and in the Trustee's First Report to Court dated February 22, 2022 (the "First Trustee's Report"), the Trustee learned of an agreement of purchase and sale dated August 3, 2018 (the "Condo APS"), pursuant to which Mahal VC purchased a pre-construction penthouse condominium from Aquabella Bayside Toronto Inc. ("Aquabella"), municipally described as Suite GPH1, 118 Merchant's Wharf, Toronto (the "Condominium"). The purchase price of the Condominium was approximately \$7.7 million,²¹ with a deposit paid by Mahal VC of approximately \$1.3 million.
2. On January 20, 2022, Santokh brought a motion seeking an order declaring that the APS and the Condominium is held in trust for Santokh and not divisible among creditors of Mahal VC (the "Mahal Condominium Motion").
3. The Receiver guaranteed the Trustee's fees and costs, including to respond to the Mahal Condominium Motion, on the basis that there could be recoveries for the creditors of Mahal VC estate.
4. Santokh abandoned the Mahal Condominium Motion and on March 8, 2022, Mr. Justice McEwen issued an endorsement declaring that as between the Trustee and Mr. Mahal, all right, title and interest in and to (a) the Condo APS, (b) the Condominium, and (c) all deposits paid by Mahal VC under the APS are property of Mahal VC which has vested in the Trustee and constitutes property divisible among Mahal VC's creditors, and is not held in trust by the Mahals (the "Condominium Endorsement"). A copy of the Condominium Endorsement is attached hereto as Appendix "CC".

²¹ This represents the original \$6.6 million purchase price under the Condo APA, plus approximately \$1.1 million of upgrades requested by the Mahals prior to the Trustee becoming aware of the Condominium.

5. Following the issuance of the Condominium Endorsement, the Trustee retained a real estate broker to market and sell the Condo APS. The Trustee's objective was to sell the Condo APS to a third-party purchaser, who would then close the Condo APS with Aquabella and pay the purchase price for the Condominium, less the deposits already paid by Mahal VC. This would avoid the Trustee having to borrow significant funds to close on the Condominium itself, and was expected to generate a recovery to the Mahal VC estate to the extent the third-party purchaser was giving consideration for the deposits already paid.
6. As a result of, among other things, a challenging real property market created by several increases to prevailing interest rates and the price bracket of the Condominium (above \$7 million), no offers capable of closing were submitted. The Trustee was able to negotiate with Aquabella to obtain several extensions of the closing date under the condo APS, but Aquabella was ultimately not willing to extend the closing date beyond January 4, 2023 and the Trustee was not in a position to close at that time.
7. Following a rectification period between January 4, 2023 and January 11, 2023, Aquabella terminated the Condo APS by giving notice on January 11, 2023. Aquabella has retained the deposits paid under the Condo APS as liquidated damages for the termination. The Trustee has not yet determined whether it will challenge the retention of the deposits, but it does not intend to object to the termination of the Condo APS.
8. The Receiver does not expect that the Trustee will be able to repay the funding that the Receiver advanced to it as there are not expected to be any proceeds in the Mahal VC estate.

13.0 Receiver's Activities

1. The Receiver's activities since the date of the Third Report of the Receiver dated April 4, 2022 (the "Third Report") have included, among other things, the following:
 - a) corresponding with the Mahals and their counsel regarding the Companies' affairs and these proceedings;
 - b) corresponding with Skymark and its counsel regarding all aspects of the receivership, including providing periodic status updates;
 - c) closing the Transaction;
 - d) prior to closing the Transaction, attending periodically at the Flour Mill to deal with operating matters, including to arrange for the maintenance and general upkeep of the Property;
 - e) corresponding with vendors regarding closing of the Transaction and the transfer and/or termination of existing services at the Flour Mill;
 - f) corresponding with the Interim Lender regarding the payment of Receiver's Certificates;
 - g) corresponding with representatives of the City of Brantford regarding property taxes owing by the Companies;

- h) dealing extensively with the Mahals and their counsel and Skymark and its counsel regarding the Mahal Security Motion;
- i) reviewing correspondence with certain judgment creditors or counterparties to litigation against the Companies, including Garage Living Inc. and Vivian Group Inc.;
- j) corresponding with Canada Revenue Agency regarding the Companies' payroll and HST accounts;
- k) preparing monthly HST filings for the Companies;
- l) corresponding with Bennett Jones regarding the trust claim asserted by the Orr Plaintiffs;
- m) preparing the Receiver's Supplement to the Third Report dated April 8, 2022;
- n) reviewing various Court materials filed in connection with the Mahal Security Motion, including a Responding Motion Record of Santokh dated August 26, 2022, a Supplementary Responding Motion Record of Santokh dated October 24, 2022, a Supplementary Affidavit of Santokh sworn October 26, 2022;
- o) preparing a Responding Motion Record of the Receiver returnable November 4, 2022;
- p) preparing the Fourth Report, the Fourth Report Supplement and the Receiver's factum in response to the Mahal Security Motion;
- q) attending the hearing of the Mahal Security Motion;
- r) preparing periodic statements of receipts and disbursements, including the R&D; and
- s) preparing this Report.

14.0 Professional Fees

1. The fees of the Receiver from March 1, 2022 to July 31, 2023 total \$195,469.75, excluding disbursements and HST. Blakes' fees for the same period total \$336,326.00, excluding disbursements and HST. Fee affidavits and accompanying invoices in respect of the fees and disbursements of the Receiver and Blakes for these periods are attached as Appendices "DD" and "EE", respectively, to this Report.
2. The average hourly rate for the Receiver and Blakes for the referenced billing period was \$594.40 and \$790, respectively.
3. The Receiver is of the view that Blakes' hourly rates are consistent with the rates charged by other law firms practicing in the area of insolvency in the Toronto market, and that its fees are reasonable and appropriate in the circumstances.

15.0 Conclusion

1. Based on the foregoing, the Receiver respectfully recommends that this Honourable Court make an order granting the relief detailed in Section 1.1(1)(f) of this Report.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY AS RECEIVER AND MANAGER OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION AND AS
LICENSED INSOLVENCY TRUSTEE OF GOLDEN MILES FOOD CORPORATION
AND MAHAL VENTURE CAPITAL INC.
AND NOT IN ITS PERSONAL OR IN ANY OTHER CAPACITY**

APPENDIX “A”



**Fourth Report to Court of
KSV Restructuring Inc.
as Receiver and Manager of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

November 1, 2022

And

**First Report to Court of
KSV Restructuring Inc.
as Licensed Insolvency Trustee of Golden
Miles Food Corporation**

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COURT FILE NO. CV-21-00664778-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

RESPONDENTS

FOURTH REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER AND MANAGERIN THE MATTER OF THE BANKRUPTCY OF GOLDEN MILES FOOD CORPORATION,
OF THE CITY OF BRANTFORD IN THE PROVINCE OF ONTARIO
FIRST REPORT TO COURT OF KSV RESTRUCTURING INC. AS LICENCED INSOLVENCY
TRUSTEE OF GOLDEN MILES FOOD CORPORATION

NOVEMBER 1, 2022

1.0 Introduction

1. This report (this "Report") is filed by KSV Restructuring Inc. ("KSV") in its capacity as receiver and manager ("Receiver") of the assets, undertakings and properties of Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation ("Golden Miles", and together with Mahal VC, the "Companies") owned or used in connection with the flour mill (the "Flour Mill") located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the "Real Property" and together with the Flour Mill, the "Property"), and in its capacity as licensed insolvency trustee of Golden Miles.
2. KSV was appointed Receiver of the Companies pursuant to an order of the Ontario Superior Court of Justice (Commercial List) (the "Court") made on October 1, 2021 (the "Receivership Order"). The resulting receivership proceedings are referred to herein as the "Receivership Proceedings".
3. On November 15, 2021, the Receiver filed an assignment in bankruptcy pursuant to the *Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3*, as amended (the "BIA") on behalf of the Companies pursuant to Paragraph 3(r) of the Receivership Order. KSV was appointed the licensed insolvency trustee (the "Trustee") of the Companies by the Office of the Superintendent of Bankruptcy (Canada).

4. The principal purpose of the receivership proceedings was to allow the Receiver to take possession, preserve, market and sell the Property to maximize value for the Companies' creditors. As discussed below, the Property has been sold and the Receiver is presently considering distribution matters associated with the proceeds.
5. A draft of this Report was provided on October 17, 2022 to counsel representing Santokh Mahal ("Mr. Mahal") and Skymark Finance Corporation ("Skymark"), in connection with the Mahal Security Motion (defined below). At that time, the Receiver was attempting to settle certain details in these proceedings related to the sale of litigation (unrelated to the Mahal Security Motion) before finalizing and serving this Report. The Receiver has determined that such details will not be settled in the short-term and therefore has issued this Report without reference to the sale of litigation that had been included in the draft Report shared with Mr. Mahal and Skymark. The provisions in this Report dealing with the Mahal Security Motion are unchanged from the draft that was circulated.

1.1 Purposes of this Report

1. This Report is being filed in response to the motion brought by Mr. Mahal pursuant to a notice of motion dated November 21, 2021, seeking, among other things, a declaration that the security in favour of Mr. Mahal over all of the personal property of Golden Miles, other than inventory, is valid and enforceable, and ranks in priority to any other security interest registered under the *Personal Property Security Act* (the "Mahal Security Motion").
2. For the reasons set out in this Report, the Receiver has concluded that although Mr. Mahal's security is valid, enforceable and properly perfected to the extent it secures advances made after such security was granted, there is only sufficient evidence of secured debt claimed by Mr. Mahal against Golden Miles to justify a distribution to Mr. Mahal on account of his security in the amount of \$281,600.
3. The Receiver is accordingly seeking the Court's advice and directions regarding any distribution on account of Mr. Mahal's security.
4. This Report does not address priority or distribution matters with respect to claims against or secured by Mahal VC's real property. The Receiver is currently finalizing its distribution analysis for the real property, and intends to bring a motion for an order authorizing an interim distribution to secured creditors before the end of the year.

1.2 Currency

1. All amounts in this Report are expressed in Canadian Dollars, unless otherwise noted.

1.3 Restrictions

1. In preparing this Report, the Receiver has relied upon certain of the Companies' unaudited financial statements, limited books and records obtained from the Companies' principals, Santokh and Jesse Mahal ("Jesse", and together with Mr. Mahal, the "Mahals") and discussions with the Mahals and a former advisor to the Companies.

2. The Receiver has not audited or otherwise attempted to verify the accuracy or completeness of the financial information relied on to prepare this Report in a manner that complies with Canadian Auditing Standards (“CAS”) pursuant to the Chartered Professional Accountants of Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance contemplated under the CAS in respect of such information. Any party wishing to place reliance on the financial information should perform its own diligence.

2.0 Background

1. Detailed information regarding the Companies, their stakeholders and these proceedings is included in the First through the Third Reports of the Receiver, which are incorporated herein by reference. These reports and other materials filed with the Court in this proceeding can be accessed from the Receiver’s website at: <https://www.ksvadvisory.com/experience/case/mahal-venture-capital-inc>.
2. On April 11, 2022, the Court granted an order in the Receivership Proceedings (the “AVO”) approving the sale of substantially all of the Property to 12175622 Canada Inc. (the “Purchaser”) pursuant to an agreement of purchase and sale dated March 18, 2022 between the Companies, acting by the Receiver, and the Purchaser (as amended, the “APA”).
3. The Purchaser is owned and controlled by Mr. Mahal, who is the owner and sole officer and director of Golden Miles, and the father of Jesse Mahal, the owner and sole officer and director of Mahal VC.
4. The sale transaction contemplated by the APA (the “Transaction”) was closed on May 18, 2022. The aggregate net proceeds received were \$18.47 million (the “Proceeds”). Of the Proceeds, \$16 million was allocated to the real property owned by Mahal VC, and \$2.47 million was allocated to the personal property owned by Golden Miles (the “Personal Property Proceeds”).
5. Prior to the Transaction, Mahal VC owned the Real Property, which totaled over 20 acres and the Mahals have advised the Receiver that Golden Miles owned the machinery, equipment and vehicles used in connection with the Flour Mill. Golden Miles operated from the Real Property and described itself in its unaudited financial statements as at June 30, 2020 as being “engaged in the sale of cookies, crackers, and dried plant material”.
6. As the Purchaser is owned and controlled by Mr. Mahal, the moving party in the Mahal Security Motion, the APA includes the concept of a “Refund”. The “Refund” is defined as “an amount equal to the amount, if any, that the Court declares in a Final Order, as the resolution of a motion brought by Santokh Mahal pursuant to a Notice of Motion dated November 21, 2021, is indebtedness owing by Golden Miles to Santokh Mahal that is secured by a security interest in any of Golden Miles’ personal property ranking in priority to all other encumbrances on such personal property (other than super-priority charges created by Court order in the Receivership Proceedings)”.

7. The function and purpose of the Refund provision was to mirror a credit-bid: if Mr. Mahal has a valid first-priority claim against any of the assets of the Companies, that claim could have been credit bid as part of the Transaction, which would have meant the purchase price stayed the same, but the actual cash payment on closing was reduced accordingly. Because Mr. Mahal's secured claim had not been adjudicated when the APA was executed, the Refund structure permitted Mr. Mahal to obtain the same economic result as he could have achieved if his claim was accepted or rejected as of that date.
8. Accordingly, the Mahal Security Motion is intended to determine the treatment of the Refund. If Mr. Mahal has a valid first-priority secured claim against the personal property of Golden Miles, then the Refund will be paid to Mr. Mahal in the adjudicated amount of such priority claim. If Mr. Mahal does not have a valid first-priority secured claim against the personal property of Golden Miles, then no Refund is payable and the majority of the Personal Property Proceeds will be unencumbered assets, to be distributed by the Trustee to the unsecured creditors of Golden Miles.

3.0 The Mahal Security Motion

1. On November 21, 2021, Mr. Mahal commenced the Mahal Security Motion in these proceedings, seeking, among other things, "a declaration that the security in favour of Santokh Mahal over all of the personal property of Golden Miles, other than inventory, is valid and enforceable, and ranks in priority to any other security interest registered under the *Personal Property Security Act*..., with the exception of specific equipment, which specific equipment is subject to prior-ranking security in favour of the Bank of Nova Scotia and Caterpillar Financial Services Limited".
2. The basis for Mr. Mahal's secured claim is a general security agreement dated December 14, 2020 granted by Golden Miles to Mr. Mahal (the "Mahal GSA"), a copy of which is included in Mr. Mahal's November 21, 2021 motion record. The Mahal GSA is executed by Mr. Mahal, on behalf of Golden Miles.
3. Mr. Mahal's November 21, 2021 motion includes an affidavit of Mr. Mahal, sworn November 21, 2021, which indicates that a total of \$27,278,766.46 and US\$328,000 was advanced by Mr. Mahal to Golden Miles between March 16, 2016 and September 15, 2021. However, the affidavit advises that "for the purposes of this motion, the declaration I seek is limited to CAD \$3,183,305.08 and USD \$328,000, which represents the advances made after December 15, 2020". The Receiver understands that this limitation is intended to restrict Mr. Mahal's claim to only those amounts advanced by Mr. Mahal after the date of the Mahal GSA and to thereby avoid any preference issues raised by security being granted to secure pre-existing indebtedness.
4. Mr. Mahal filed a supplementary motion record in the Mahal Security Motion on or about December 17, 2021. This supplementary record includes an affidavit of Mr. Mahal, sworn December 17, 2021, that indicates: "To date, I have located documents to support advances of CAD \$2,182,915.08 under the Loan. I am therefore limiting my secured claim against Golden Miles to this amount, without prejudice to my right to produce further evidence of additional Loan advances at a later date."

5. The December 17, 2021 affidavit includes extensive bank statements, showing funds being advanced by Mr. Mahal to Golden Miles, as well as funds being advanced by corporations controlled by Mr. Mahal to Golden Miles. The Receiver understands that it is Mr. Mahal's position that all of the funds advanced, whether by him personally or by one of the companies that he controls, constitute loans made to Golden Miles, intended to be secured by the Mahal GSA.
6. The advances included in Mr. Mahal's December 17, 2021 affidavit are summarized as follows:

Advancing Party	Aggregate Advances
Mr. Mahal, personally	\$281,600
CanadaFresh Corporation	\$1,493,310
J.T. International Inc.	\$395,000
King MSP	\$13,004
Total	\$2,182,914

7. On or about January 14, 2022, Skymark commenced an application against Mr. Mahal and Golden Miles under the *Business Corporations Act* (Ontario) (the "Skymark Application"), seeking, among other things, an order (a) that Mr. Mahal's act of causing Golden Miles to grant the Mahal GSA was oppressive, unfairly prejudicial to or unfairly disregarded the interests of Skymark as secured creditor of Golden Miles, and (b) varying or setting aside the Mahal GSA as against Golden Miles' personal property that had been pledged to Skymark.
8. The Receiver understands that the basis for the Skymark Application is that by causing Golden Miles to execute the Mahal GSA, thereby granting security in favour of Mr. Mahal over collateral that was also pledged to Skymark, Mr. Mahal acted in breach of various contracts between Golden Miles and Skymark, including provisions that prohibited Golden Miles from encumbering any assets pledged to Skymark.
9. On or about August 26, 2022, Mr. Mahal filed a further motion record in these proceedings, which included an affidavit from Mr. Mahal sworn on August 26, 2022, indicating that "I do not claim a security interest ranking in priority to Skymark over any of the "Equipment" purchased by Golden Miles with funds advanced by Skymark pursuant to the [Skymark security documents]."
10. By limiting the scope of collateral subject to the Mahal Security Motion, in the Receiver's view, Mr. Mahal has addressed the oppression claims in the Skymark Application by agreeing that his secured claim does not overlap with Skymark's secured claim. As a result of this collateral limitation, the Receiver understands that the Skymark Application will be withdrawn.
11. Accordingly, based on the limitations to the amount of the debt claimed and the scope of the collateral, the Receiver understands that the Mahal Security Motion is essentially seeking a declaration that Mr. Mahal has first ranking security over the personal property of Golden Miles, other than equipment pledged to Skymark, as security for indebtedness incurred by Golden Miles to Mr. Mahal after the granting of the Mahal GSA, in the total amount of \$2,182,914.

12. In the Receiver's view: (a) the security granted by the Mahal GSA, to the extent it secures valid indebtedness incurred after the granting of the Mahal GSA, is valid, enforceable and ranks in priority to the other registered personal property secured creditors of Golden Miles (other than BNS over certain proceeds of insurance, as discussed below), however (b) there is insufficient evidence of indebtedness owing by Golden Miles to Mr. Mahal incurred after the date of the Mahal GSA for the Receiver to conclude that Mr. Mahal's secured debt claim of \$2,182,914 is valid.
13. The Receiver's conclusions are discussed in the next section.

3.1 Debt and Security Review

1. The Receiver's counsel, Blake, Cassels & Graydon LLP ("Blakes") has reviewed the security granted by Golden Miles, and issued an opinion that Mr. Mahal's security is valid, enforceable and properly perfected, to the extent that it secures valid indebtedness incurred by Golden Miles to Mr. Mahal after December 14, 2020, the date of the Mahal GSA. A copy of Blakes' security opinion is attached hereto as Appendix "A".
2. The Receiver is not satisfied that there is sufficient evidence of indebtedness owing to Mr. Mahal by Golden Miles in the relevant date range, other than the \$281,600 advanced directly by Mr. Mahal to Golden Miles. The Receiver is accordingly not willing to make a distribution of the Refund to Mr. Mahal on account of his security, based on the evidence before this Court, without a direction from the Court to do so. Should the Court make such a direction, the Receiver will make the distribution accordingly.
3. The Receiver has four primary concerns with the nature of the evidence of indebtedness that has been provided by Mr. Mahal in connection with the Mahal Security Motion:
 - a. **No Contractual Evidence of Indebtedness**
4. Mr. Mahal's affidavit sworn November 21, 2021 includes, as Exhibit "A", a promissory note dated December 14, 2020, issued by Golden Miles to Santokh Singh Mahal (the "Promissory Note"). A copy of the Promissory Note from Mr. Mahal's November 21, 2021 affidavit is attached hereto as Appendix "B".
5. The Promissory Note provides that:

THIS PROMISSORY NOTE is issued to evidence the principal amounts advanced, any repayments on account thereof and the unpaid balance of the principal amount outstanding from time to time. The Lender is hereby authorized to endorse on the schedule annexed hereto, or any continuation schedule which may at any time be attached hereto, the date and amount of each advance, and each payment of principal on account thereof, together with the unpaid balance of the principal amount outstanding owing by the Borrower to the Lender. Each such endorsement shall be prima facie evidence of the amounts so advanced and repaid and, in the absence of manifest mathematical error, this promissory note shall be conclusive evidence of the amount of the Borrower's liability to the Lender for the unpaid balance of the principal amount outstanding owing by the Borrower to the Lender.

6. The Promissory Note includes a schedule of advances, which is populated by 21 advances between the dates of March 16, 2016 and October 30, 2020, totaling \$24,101,776.47. There are no advances recorded after October 30, 2020, and therefore no advances recorded during the relevant period over which the Mahal Security Motion asserts a secured debt.
7. The Promissory Note provides for interest to be paid “from time to time at the rate as is agreed between the Borrower and the Lender until payment in full”. The Receiver notes that no interest is being claimed by Mr. Mahal in the Mahal Security Motion.
8. The Receiver is not aware of any repayments ever being made on account of the indebtedness under the Promissory Note, and the grid on the Promissory Note records only advances, and no repayments.
9. There are no repayment obligations in the Promissory Note other than upon insolvency: there is no maturity date, no schedule of payments, and no provision for the Lender to make demand for payment. The Promissory Note only provides that “in the event of non-payment when due, whether by acceleration or otherwise, of all or any part of the principal, or in the event of the bankruptcy or insolvency of the Borrower, or the institution by or against the Borrower of any other type of insolvency proceeding under the *Bankruptcy and Insolvency Act* or otherwise, the entire unpaid balance of the principal and accrued interest shall, at the option of the Lender, become immediately due and payable”.
10. The Promissory Note is structured as a grid note, and designed for future advances to be recorded by simple line entries on Schedule A thereto. Notwithstanding this, there is not a dollar of debt recorded over the relevant period for the Mahal Security Motion.

b. Advances Made by Third Parties

11. The Receiver understands that it is Mr. Mahal’s position that notwithstanding that no Golden Miles indebtedness was recorded for the relevant period in the document that is ostensibly “conclusive evidence of the amount of the Borrower’s liability to the Lender for the unpaid balance of the principal amount outstanding owing by the Borrower to the Lender”, the advances made by Mr. Mahal and his related companies that are set out in his December 17, 2021 affidavit were intended to be debt.
12. Even if it is accepted that advances, in the absence of evidence of debt, could be characterized as debt if they are intended to be debt (which the Receiver does not accept), the Receiver notes that all but \$281,600 of the \$2,182,914 of advances in the December 17, 2021 affidavit were advanced by parties other than Mr. Mahal, namely CanadaFresh Corporation, J.T. International Inc. and King MSP.
13. CanadaFresh Corporation, J.T. International Inc. and King MSP are not parties to the Mahal GSA, they are not beneficiaries of the Promissory Note, and they do not have PPSA registrations against Golden Miles.
14. The Receiver does not accept that advances made by third parties at the undocumented direction of a related secured party constitute secured debt under that secured party’s pledge. Accordingly, even if the subjective, undocumented intention to create a debt between related parties is sufficient to do so, then Mr. Mahal’s secured claim must be limited to \$281,600.

c. Inconsistencies with Financial Statements

15. The indebtedness set out in the Promissory Note is materially contradicted by two different Golden Miles financial statements for the period before December 2020, and no Golden Miles financial statements have been provided to the Receiver for the period after December 2020, which is the period relevant to the Mahal Security Motion.
16. The Receiver's struggles to obtain books and records, and other disclosure, from the Mahals and their advisors in these proceedings are well documented, including in the First Report of the Receiver dated October 20, 2021 (the "First Report"). A copy of the First Report is attached hereto (without appendices) as Appendix "C".

2020 Audited Financials

17. In an affidavit sworn July 5, 2021 in these proceedings, Mr. Mahal put into evidence "audited financial statements for Golden Miles for the period ending October 30, 2020", which were prepared by Chartered Accountant Perry Singh "on the basis of information provided by management" effective as of November 30, 2020, dated December 7, 2020 (the "2020 Audited Financials"). A copy of the 2020 Audited Financials is attached as Appendix "D".
18. The 2020 Audited Financials do not record any shareholder indebtedness.

2020 Unaudited Financials

19. After a series of unsuccessful attempts to obtain records consensually, the Receiver brought a motion on October 21, 2021 seeking, among other things, a direction to the Companies' accountants requiring them to provide documents and records in their possession. The Receiver ultimately declined to proceed with this relief as against the accountants, after what the Receiver understands to be all of the records in their possession were produced shortly before the return of the motion.
20. As a result of the Receiver's efforts to obtain books and records, the most recent financial statements for Golden Miles that have been provided by third parties are a review engagement report dated as of June 30, 2020 (the "2020 Unaudited Financials"). A copy of the 2020 Unaudited Financials is attached hereto as Appendix "E".
21. The 2020 Unaudited Financials have been signed by Golden Miles' accountants, Gill & Co., as of September 21, 2021, subject to the assumptions and qualifications included therein. Notably, the 2020 Unaudited Financials are subject to the caveat: "Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for private enterprises, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error".

Issues with Financial Statements

22. The 2020 Unaudited Financials, 2020 Audited Financials and the grid of indebtedness attached to the Promissory Note are fundamentally and significantly inconsistent. The Promissory Note grid and the balance sheet in the 2020 Financials reflect the following:

	Per 2020 Financials	Per 2020 Audited Financials	Per Promissory Note grid
June 30, 2019 "Due to Shareholder"	\$8,453,255	Not reported	\$22,703,836.27
June 30, 2020 "Due to Shareholder"	\$7,186,603	\$0	\$23,028,276.47

23. The 2020 Unaudited Financials and 2020 Audited Financials include other notable issues and/or errors:

- a. Note 6 of the 2020 Unaudited Financials states that "the amount due to shareholder is secured, non-interest bearing and due on demand. The shareholder has agreed not to demand repayment within the next twelve months." The Receiver notes that as of the date of this statement, Mr. Mahal did not have security from Golden Miles, nor was the Promissory Note executed.
- b. Note 4 of the 2020 Unaudited Financials indicates that Golden Miles has long term loan indebtedness of \$27,328,674, in the following amounts: (a) \$9,600,000 demand operating loan, (b) \$6,400,000 demand operating loan, (c) \$4,000,000 demand operating loan, and (d) \$8,481,950 demand operating loan. The amounts listed in (a), (b) and (c) correspond exactly with the mortgage obligations of Mahal VC, not Golden Miles.
- c. The 2020 Audited Financials indicate that Golden Miles owes \$17,496,180 in non-current liabilities on account of "mortgages". In fact, Golden Miles has granted no mortgages and owns no real property. The Receiver assumes this \$17 million debt is an incorrect reference to Mahal VC debt owing to Skymark and others.

24. In the Receiver's view, little can be discerned from the 2020 Unaudited Financials and 2020 Audited Financials, due to the significant and obvious errors contained in them. However, it is noteworthy that even these financial statements, based on information provided by "management" (ie: Mr. Mahal), do not list the shareholder debt that Mr. Mahal claims was owing under the Promissory Note at the relevant times.

d. Credibility Issues with Mr. Mahal

25. Given the concerns about an absence of evidence of debt, and advances made by parties other than Mr. Mahal, the Receiver and this Court are being asked to accept Mr. Mahal at his word that advances made by him and companies he controls constitute not only indebtedness, but indebtedness secured by the Mahal GSA.

26. Mr. Mahal presumably could have recorded post-December 2020 debt advances under the Promissory Note, but did not. He presumably could have caused Golden Miles to grant security to J.T. International, CanadaFresh or King MSP, but he did not. Mr. Mahal presumably could have caused J.T. International, CanadaFresh or King MSP to advance a loan to himself, and then advanced those funds to Golden Miles personally, but he did not. These kinds of formalities may often be overlooked or not observed by individuals in private companies, but in the Receiver's view, when dealing with the technicalities of the PPSA and competing creditor claims, the formalities are critical.
27. The formalities are particularly important in this case, given the numerous concerns about Mr. Mahal's credibility and ability to act in good faith that have marked these proceedings. The Receiver's concerns about Mr. Mahal are well documented in the Court record of these Receivership Proceedings, and in the bankruptcy proceedings of the Companies. They include:
- a. Pre-Appointment Debt Claims: In Skymark's application to appoint the Receiver dated June 29, 2021, it claimed an indebtedness owing to Skymark from Mahal VC in the amount of \$19,045,486 (the "Mahal VC Loan") and an indebtedness owing to Skymark by Golden Miles of \$9,972,437 (the "Golden Miles Loan"),¹ a total indebtedness of \$29,017,923.

Mr. Mahal filed a responding affidavit, dated July 5, 2021 (the "July Mahal Affidavit") stating that the aggregate Mahal VC Loan as at July 2, 2021 was \$17,859,772 and the aggregate Golden Miles Loan as at April, 2021, was \$1,139,433, or a total indebtedness of \$18,999,205.²

Given the significant difference between the amounts of the alleged debt, KSV undertook a detailed analysis of the books and records of the Companies and Skymark, which were provided to it for the purposes of analyzing the amounts of the Mahal VC Loan and the Golden Miles Loan. KSV concluded, in a confidential report provided to Skymark and the Companies, that as of August 23, 2021, the actual amount of the Mahal VC Loan was \$19,673,870 and the actual amount of the Golden Miles Loan was \$9,560,517, or a total indebtedness of \$29,233,387. This conclusion has been reported to the Court in the First Report.

Even accounting for the timing differences (the July Mahal Affidavit stated Mr. Mahal's position on the debt as of July 2, 2021 and the KSV Report stated the debt as of August 23, 2021), Mr. Mahal appears, in a sworn affidavit, to have understated the Companies' indebtedness to Skymark by approximately \$10,000,000.

¹ Affidavit of Paul Millar, sworn June 24, 2021, at Para. 6.

² July Mahal Affidavit, at Para. 58.

- b. Failure to Cooperate with the Receiver: As outlined in detail in the First Report, upon being appointed, the Receiver faced considerable opposition and a lack of responsiveness and cooperation from Mr. Mahal with respect to document and information requests. The Receiver was forced to bring a motion for disclosure and compliance with the Receivership Order on October 21, 2021, which was granted and costs were awarded to the Receiver.
- c. False or Misleading Statements to the Receiver: Also as outlined in the First Report, the Receiver encountered a number of concerning issues during its initial visits to the Flour Mill following its appointment, including (i) missing equipment and computer hardware, (ii) tampering with the Flour Mill's access gates, and (iii) the presence of material quantities of raw tobacco at the Flour Mill, without any apparent justification or regulatory authorization. The explanations for these issues from Mr. Mahal and the Companies were inconsistent, misleading and/or strained credibility.
- d. Condominium Motion: As outlined in the First Report to Court of KSV Restructuring Inc., as licenced Trustee of Mahal Venture Capital Inc., dated February 22, 2022 (the "Trustee's Report"), Mr. Mahal brought a motion for a declaration that the agreement of purchase and sale executed by Mahal VC for the purchase of a luxury condominium (the "Condominium") was in fact held in trust by Mahal VC for Mr. Mahal (the "Trust Motion"). In the course of undertaking investigations to respond to this Trust Motion, the Trustee discovered a number of significant anomalies, including:
 - i. The Trust Agreement (as defined in the Trustee's Report) contained numerous substantive abnormalities that called into question its authenticity.
 - ii. A forensic document examiner retained by the Trustee determined that "there is conclusive evidence" that Mr. Mahal's purported signature on the Trust Agreement was not made by the same person who made numerous sample signatures from Mr. Mahal obtained by the Trustee.
 - iii. An invoice from counsel included in the evidence filed by Mr. Mahal (the "Boyko Invoice"), ostensibly provided to support the authenticity of the Trust Agreement and the date of its execution, contained a number of abnormalities, including that the narratives were inconsistent with and/or contradicted by correspondence obtained by the Trustee from the vendor of the Condominium.
 - iv. The Trustee's repeated requests for original or digital copies of the Trust Agreement and the Boyko Invoice were ignored.
 - v. Correspondence and documentation obtained by the Trustee from the vendor of the Condominium was inconsistent with, or contradicted, the existence of the trust arrangement claimed by Mr. Mahal.
 - vi. The payments of deposits for the Condominium, based on records obtained from the vendor of the Condominium, were inconsistent with the trust arrangement claimed by Mr. Mahal, and the disclosure of payment information by Mr. Mahal in his motion materials was misleadingly selective and omitted information that was inconsistent with the trust claim.

On the basis of the foregoing, the Trustee concluded in the Trustee's Report that the alleged trust was a sham. Mr. Mahal withdrew the Trust Motion shortly after the filing of the Trustee's Report. A copy of the Trustee's Report is attached hereto (without appendices) as Appendix "F".

28. While none of the foregoing is conclusive evidence that Mr. Mahal is not being forthright about his claims that the advances to Golden Miles were intended to be debt, in the aggregate it raises concerns about the veracity of Mr. Mahal's self-serving claims that the undocumented debt is, in fact, secured indebtedness.

3.2 Other Personal Property Secured Parties

- As reported in the Third Report, as of April 4, 2022, there were 6 parties with financing statements registered against Golden Miles in Ontario: Mr. Mahal, Skymark, the Bank of Nova Scotia ("BNS"), Caterpillar Financial Services Limited ("Caterpillar"), Fluid Construction & Project Management Inc. ("Fluid") and Buhler Inc. ("Buhler").
- The Receiver and Blakes have worked with each of these secured creditors over the course of these proceedings, and the Receiver can now report that only Mr. Mahal and Skymark are remaining as secured creditors with an interest in the proceeds of sale of Golden Miles' personal property. The other secured claims were resolved or disallowed as follows:

	Secured Creditor	Resolution
1	BNS	BNS is secured against one vehicle, which Jesse Mahal reported stolen prior to the Receiver's appointment. The Receiver is currently finalizing terms with BNS, the relevant insurer and the Purchaser, which would provide for BNS to be paid in full.
2	Caterpillar	Single piece of collateral returned to Caterpillar before closing the Transaction; small unsecured residual claim against Golden Miles remains after Caterpillar liquidated collateral.
3	Fluid	Fluid counsel has confirmed that Fluid's financing statement was registered in advance of an anticipated granting of security, however that granting did not occur. Fluid is accordingly not a personal property secured creditor.
4	Buhler	Buhler's financing statement was registered after the Golden Miles bankruptcy was commenced, and is accordingly ineffective against the Trustee.

- Blakes has concluded that the Skymark security is valid, enforceable and properly perfected against the personal property to which it attaches (the "Skymark Collateral"). However, the Skymark Collateral appears to have been substantially affixed to the real property at the Flour Mill, and therefore is subject to the applicable mortgages and real property charges, and/or of limited value. In any event, given the limited scope of the Skymark Collateral compared to all of Golden Miles' personal property, Skymark's secured claim to the Personal Property Proceeds is less than the full amount of such proceeds.

4. Accordingly, if Mr. Mahal is not entitled to the Refund, then at least some of the Personal Property Proceeds are unencumbered assets, which would be distributed to Golden Miles' unsecured creditors (by the Trustee). Mr. Mahal may have a substantial unsecured claim against the Golden Mile estate that has not yet been made by Mr. Mahal or determined by the Trustee, however based on the Promissory Note alone, it would be at least \$24 million. Skymark is expected to have an unsecured claim against Golden Miles for at least \$9.5 million, and the Receiver is aware of several other unsecured claims against Golden Miles that should exceed \$1 million each.
5. As the dispute in the Mahal Security Motion is between Mr. Mahal, on the one hand, and all of the unsecured creditors of Golden Miles, on the other hand, KSV believes that it is incumbent on it, both as Receiver and as Trustee, to raise the issues set out in this Report with the Court and with all other stakeholders.

4.0 Conclusion

1. The Receiver has determined that Mr. Mahal's security over the personal property assets of Golden Miles is valid, enforceable and properly perfected, however it does not accept the evidence that any amounts are validly owing and secured by the Mahal GSA as debt by Golden Miles to Mr. Mahal post-December 14, 2020, beyond the \$281,600 advanced by Mr. Mahal personally.
2. The Refund is only payable up to the amount of valid secured debt. If Mr. Mahal's valid secured debt is limited to \$281,600, a material portion of the Personal Property Proceeds will be unencumbered assets for the benefit of Golden Miles' unsecured creditors.
3. The Receiver respectfully requests the Court's advice and direction regarding the amounts validly secured by the Mahal GSA, in order that the Receiver can determine what, if any, amount of the Refund is payable to Mr. Mahal.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY AS RECEIVER AND MANAGER OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION AND AS
LICENSED INSOLVENCY TRUSTEE OF
GOLDEN MILES FOOD CORPORATION
AND NOT IN ITS PERSONAL OR IN ANY OTHER CAPACITY**

APPENDIX “B”



**Supplement to the Fourth Report to Court of
KSV Restructuring Inc.
as Receiver and Manager of
Mahal Venture Capital Inc. and
Golden Miles Food Corporation**

December 8, 2022

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COURT FILE NO. CV-21-00664778-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION

RESPONDENTS

SUPPLEMENT TO THE FOURTH REPORT OF
KSV RESTRUCTURING INC.
AS RECEIVER AND MANAGER

DECEMBER 8, 2022

1.0 Introduction

1. This report (“Supplemental Report”) supplements the Receiver’s Fourth Report to Court dated November 1, 2022 (the “Fourth Report”).
2. Unless otherwise stated, capitalized terms used in this report have the meanings provided to them in the Fourth Report.

1.1 Purpose

1. The purpose of this Supplemental Report is to provide the Receiver’s comments regarding Mr. Mahal’s affidavits sworn on October 24, 2022 (the “October 24th Affidavit”) and October 26, 2022 (the “October 26th Affidavit”).

1.2 Restrictions

1. This Supplemental Report is subject to the restrictions in the Fourth Report.

2.0 Mr. Mahal's Supplementary Affidavits

1. On October 17, 2022, the Receiver provided counsel to Skymark and Mr. Mahal with an unsigned copy of the Fourth Report so that they could consider the Receiver's views and potentially settle certain matters between them before Mr. Mahal's motion that had been scheduled to be heard on November 4, 2022 (the "Motion").
2. In advance of the Motion, Skymark had scheduled an examination of Mr. Mahal on October 27, 2022.
3. In response to the Fourth Report, and prior to the examination, Mr. Mahal swore the October 24th Affidavit and the October 26th Affidavit.
4. The Receiver reviewed the October 24th Affidavit which, among other things, includes an interest accrual schedule that Mr. Mahal prepared on or about the date of the October 24th Affidavit. The Receiver does not have any substantive comments on this schedule or its relevance to the Motion.
5. The October 26th Affidavit includes, as exhibits, the following (together, the "Exhibits"):
 - a) A projected income statement for Golden Miles prepared, according to Mr. Mahal, "in the fall of 2020" for the period November 2019 to October 2021 (the "Projections");
 - b) Unaudited financial statements for Golden Miles for the year ended June 30, 2021 and the three months ended September 30, 2021 (the "Financial Statements"); and
 - c) Journal entries allegedly made by Gill & Co. Chartered Accountants ("Gill & Co.") in respect of "shareholder notes payable" (the "Shareholder Schedule").
6. Neither Mr. Mahal nor Gill & Co. provided copies of the Exhibits to the Receiver prior to the date of the October 26th Affidavit. They did not do so notwithstanding that:
 - a) paragraph 5 of the Receivership Order requires all persons to provide information to the Receiver;
 - b) the Receiver has repeatedly requested that the Mahals provide all accounting information and all books and records to the Receiver; and
 - c) in October 2021, at the commencement of the receivership proceeding, the Receiver requested the Companies' accounting and tax records (the "Records") from Gill & Co. Gill & Co. failed to provide the Receiver with information. The Receiver then sought a Court order directing Gill & Co. to make disclosure of the Records. Prior to the return of the Receiver's motion, Gill & Co. provided certain accounting and tax information to the Receiver (the "October 2021 Information").

7. The Receiver's comments and observations regarding the materials included in the October 26th Affidavit are as follows:
- a) The purpose of the Projections is entirely unclear. They reference a business generating revenue in the first year that exceeds \$340 million and earnings before taxes that exceed \$133 million. No underlying assumptions are referenced, nor are supporting documents included;
 - b) The Projections were prepared when, according to the October 24th Affidavit, the Flour Mill was "in dire financial circumstances", "had been unable to commence operations" and "did not have sufficient funding to complete the steps required to obtain an operating permit from the City of Brantford". These descriptions remained accurate when the Receivership Order was made – the Companies had no liquidity and the Flour Mill was not operational, nor was it close to being operational;
 - c) The Financial Statements were prepared as a Notice to Reader "on the basis of information provided by management". Notice to Reader financial statements are a compilation of information provided by a company. The information provided to prepare the financial statements does not undergo any tests and the accountant preparing them offers no opinion or assurance. Accordingly, the accountant puts the readers of the financials "on notice". As it relates to the Financial Statements, there is no disclosure of who "management" represents;
 - d) The Financial Statements were both issued on October 24, 2022, the same day as the October 24th Affidavit. In this regard, the Receiver notes that:
 - i. Golden Miles has been a bankrupt since November 15, 2021. The Trustee is the only party authorized to provide directions on behalf of Golden Miles;
 - ii. Mr. Mahal signed the Financial Statements as a Director;
 - iii. The Trustee had no knowledge that the Financial Statements were being prepared by Gill & Co., was not provided with any of the accounting that forms part of the Financial Statements, did not know who provided the information to Gill & Co., did not know from what accounting system the information was generated, did not know when the information was created, did not know what instructions were provided to Gill & Co., did not retain Gill & Co. to provide any accounting services and did not authorize the issuance of the Financial Statements;
 - e) As part of the October 2021 Information, the Receiver was provided with draft review engagement financial statements for the year ended June 30, 2020 (the "June 2020 Financial Statements"). In order to prepare "review engagement" financial statements, an accountant must perform tests and determine whether the financial statements are plausible. A copy of the June 2020 Financial Statements is attached as Appendix "A". The June 2020 Financial Statements contain notes and explanations for material line items, unlike the Financial Statements. In addition, the June 2020 Financial Statements and the Financial Statements are inconsistent. For example, current assets as at June 30, 2020 is referenced as being \$5.5 million in the June 2020 Financial Statements and only \$4.5 million in the Financial Statements. There is even a discrepancy in the "cash" line item;

- f) The Receiver's observations related to the Shareholder Schedule are as follows:
- i. The date of each journal entry is unknown;
 - ii. The notes reference various "shareholder injections";
 - iii. There appears to be a \$5.2 million "injection" and an \$8.3 million repayment, both on June 30, 2019, with no explanation;
 - iv. No correspondence between Mr. Mahal and Gill & Co. was provided to understand what directions Mr. Mahal provided to Gill & Co. and when those directions were provided; and
 - v. No support documentation is included to verify any of the entries or the explanatory notes.
8. Pursuant to letters dated November 11, 2022 and November 15, 2022, the Receiver requested information from Mr. Mahal and Gill & Co., respectively, regarding the Exhibits, including questions intended to address the factors unknown to the Receiver as set out in subparagraph 2.0.7(d)(iii) hereof. Copies of these letters are provided as Appendix "B".
9. Mr. Mahal responded on November 24, 2022 and commented on certain of the Receiver's information requests. A copy of Mr. Mahal's response is provided as Appendix "C".
10. In paragraph 7 of Mr. Mahal's response, the Receiver is advised that Mr. Mahal requested that Gill & Co. prepare the Financial Statements in connection with filing for pre-receivership tax refunds because he "was not able to confirm that KSV had arranged for the preparation of Golden Miles' financial statements and tax returns prior to the filing deadline".
11. On June 1, 2022, the Receiver advised Gill & Co. that:
- "Due to the lack of books and records and disclosure from your clients regarding the pre-receivership periods, we did not have sufficient information to file proper returns for Golden Miles or MVCI for the period January 1 2021 to October 1, 2021, each of which were outstanding as at the date of the Receivership.
- We discussed this with CRA and we were advised to file "Nil" returns (all fields entered as "0") in order to bring the returns current, so that we could start filing post-receivership returns.
- Since the returns filed were "Nil" returns, there is no HST receivable for the pre-receivership period."
12. A copy of the Receiver's June 1, 2022 email to Gill & Co. is provided as Appendix "D".
13. Mr. Mahal has not provided the additional information referenced in sections 8, 9 and 11 of his response.
14. Gill & Co. has not responded to the Receiver's information requests.

3.0 Conclusion

1. The Receiver considered the materials filed by Mr. Mahal in response to the Fourth Report. The Receiver's conclusions remain the same as set out in Section 5 of the Fourth Report.

* * *

All of which is respectfully submitted,

KSV Restructuring Inc.

**KSV RESTRUCTURING INC.,
SOLELY IN ITS CAPACITY AS RECEIVER AND MANAGER OF
MAHAL VENTURE CAPITAL INC. AND GOLDEN MILES FOOD CORPORATION
AND AS LICENSED INSOLVENCY TRUSTEE OF
GOLDEN MILES FOOD CORPORATION
AND NOT IN ITS PERSONAL OR IN ANY OTHER CAPACITY**

APPENDIX “C”

Receivership of Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation ("Golden Miles")

Interim Statement of Receipts and Disbursements

For the Period October 1, 2021 to July 31, 2023

(\$; unaudited)

Description	Note	Total Amount	Allocation (%)		Allocation (\$)	
			Mahal VC	Golden Miles	Mahal VC	Golden Miles
<i>Receipts</i>						
Proceeds from Transaction	1	18,475,982	86.6%	13.4%	16,005,982	2,470,000
HST on sale		321,100	0.0%	100.0%	-	321,100
Interim funding	1	1,419,491	86.6%	13.4%	1,229,723	189,768
Utilities prepayment refund	1	105,041	86.6%	13.4%	90,998	14,043
Return of Golden Miles funds from Santokh Mahal		22,000	0.0%	100.0%	-	22,000
Costs award against Mahals		7,500	50.0%	50.0%	3,750	3,750
Interest	2	645,833	85.2%	14.8%	549,973	95,859
		<u>20,996,947</u>	<u>85.2%</u>	<u>14.8%</u>	<u>17,880,427</u>	<u>3,116,519</u>
<i>Disbursements</i>						
Interim funding repayment, including fees and interest	1	1,541,712	86.6%	13.4%	1,335,605	206,107
Fees paid to KSV for pre-filing mandate		78,809	50.0%	50.0%	39,404	39,404
Receiver's fees - pre closing	3	412,005	50.0%	50.0%	206,002	206,002
Receiver's fees - post closing	3	121,837	20.0%	80.0%	24,367	97,469
Legal fees and disbursements - pre closing	3	415,080	50.0%	50.0%	207,540	207,540
Legal fees and disbursements - post closing	3	178,484	20.0%	80.0%	35,697	142,787
Operating and maintenance costs	1	344,528	86.6%	13.4%	298,469	46,059
HST	4	365,663	6%	94%	22,282	343,382
Commission on sale	5	200,000	100.0%	0.0%	200,000	-
Property taxes	1	167,402	86.6%	13.4%	145,023	22,380
Insurance	1	158,390	86.6%	13.4%	137,215	21,175
Other professional fees		42,613	98.2%	1.8%	41,843	770
Funds transferred to fund the Companies' bankruptcy estates		39,783	49.3%	50.7%	19,621	20,162
PST	1	10,938	86.6%	13.4%	9,476	1,462
CRA source deductions deemed trust	6	2,666	0.0%	100.0%	-	2,666
Bank charges		700	50.0%	50.0%	350	350
Software and license		275	50.0%	50.0%	138	138
Filing fees		73	50.0%	50.0%	36	36
		<u>4,080,955</u>	<u>66.7%</u>	<u>33.3%</u>	<u>2,723,067</u>	<u>1,357,888</u>
Balance in Receiver's account, before accrued liabilities		<u>16,915,992</u>	<u>89.6%</u>	<u>10.4%</u>	<u>15,157,361</u>	<u>1,758,631</u>
<i>Accrued Liabilities:</i>						
Billed and unpaid fees of Receiver, including HST		10,167	20.0%	80.0%	2,033	8,134
Billed and unpaid fees of Receiver's counsel, including HST		1,085	20.0%	80.0%	217	868
Billed and unpaid fees of bankruptcy trustee, including HST		51,651	88.4%	11.6%	45,679	5,972
Billed and unpaid fees of bankruptcy trustee's counsel, including HST		163,149	95.2%	4.8%	155,296	7,854
		<u>226,052</u>	<u>88.4%</u>	<u>11.6%</u>	<u>203,225</u>	<u>22,827</u>
Balance after accrued liabilities, before reserves		<u>16,689,940</u>	<u>89.6%</u>	<u>10.4%</u>	<u>14,954,136</u>	<u>1,735,804</u>

1. Represents the allocation of proceeds from the the sale of substantially all of the property to 12175622 Canada Inc. pursuant to an agreement of purchase and sale dated March 18, 2022, as amended (the "Transaction").
2. Interest was calculated based on the allocation of all receipts.
3. Represents an allocation up to closing of the Transaction on a 50/50 basis and thereafter on an 80% (Golden Miles) and 20% (Mahal VC) basis to account for the significant time to address a motion by Santokh Mahal.
4. Represents the actual HST remitted resulting from the Transaction, the majority of which relates to equipment formerly owned by Golden Miles.
5. Represents real estate commission applicable to the real property.
6. Represents payment of a deemed trust claim by Canada Revenue Agency against Golden Miles.

APPENDIX “D”

CITATION: Skymark Finance Corporation v. Mahal Venture Capital Inc. et al.,
2023 ONSC 2354
COURT FILE NOS.: CV-21-00664778-00CL
DATE: 20230510

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:)	
)	
SKYMARK FINANCE CORPORATION	)	<i>George Benchetrit</i> , for the Applicant
)	
Applicant)	
)	
– and –)	
)	
MAHAL VENTURE CAPITAL INC. and	)	<i>Lisa S. Corne and David P. Preger</i> , for the
GOLDEN MILES FOOD CORPORATION	)	Respondent, Santokh Mahal
)	
Respondents	)	<i>Chris Burr</i> , for KSV Restructuring, as
	)	Receiver and Trustee of Golden Miles
	)	Food Corporation
)	
	)	<i>Dylan A. Chochla</i> , for Alvarez & Marsal
	)	Canada Inc., as Court-appointed Receiver
	)	of Skymark Finance Corporation
)	
	)	Heard: March 13, 2023

MCEWEN, J.

ENDORSEMENT

[1] Santokh Mahal (“Mahal”) seeks a declaration that his security interest in the personal property of Golden Miles Food Corporation (“Golden Miles”) is valid, enforceable and ranks in priority to any other security interests registered under the *Personal Property Security Act*, R.S.O. 1990, c. P.10 (the “PPSA”) and secures repayment of principal advances in the amount of \$2,182,914, plus interest and costs.¹ The Applicant, Skymark Finance Corporation (“Skymark”), opposes Mahal’s motion. KSV Restructuring Inc., in its capacity as Court-appointed receiver and

¹ With the exception of prior-ranking securities in favour of Bank of Nova Scotia (“BNS”), Caterpillar Financial Services Limited (“Caterpillar”) and any equipment financed by Skymark.

Trustee in Bankruptcy of Golden Miles (“KSV” or the “Receiver”), also generally opposes the motion with one exception explained below.

[2] For the reasons that follow, I allow Mahal’s personal claim in the amount of \$281,600 but dismiss the remaining \$1,901,314 in relief sought.

BACKGROUND

[3] Mahal is the sole shareholder, officer and director of Golden Miles. In the fall of 2020, Golden Miles planned to commence operation of a flour mill, which had not yet begun and has not subsequently occurred.

[4] On December 14, 2020, Mahal, on behalf of Golden Miles, as borrower, executed a promissory note (the “Promissory Note”) and a general security agreement (the “GSA”) to himself.

[5] Mahal’s security interest under the GSA was registered pursuant to the relevant provisions of the PPSA. The schedule in the Promissory Note showed advances made between March 18, 2016 and October 20, 2020 in the amount of \$24,101,776.

[6] Ultimately, in October 2021, Skymark brought an Application to put Golden Miles into receivership. Skymark was owed approximately \$29.5 million. The Application was successful and KSV was appointed Receiver over Golden Miles and another corporation owned by Mahal’s son. Collectively, the two companies owned or planned to use the flour mill in question.

[7] Thereafter, in November 2021, Mahal brought a motion seeking a declaration of secured debt in the amount of CAN \$3,183,305.08 and US \$328,000. These funds were purported to have been advanced after December 15, 2020 and immediately after the execution of the Promissory Note and the GSA. None of this debt was contemporaneously recorded in the schedule to the Promissory Note (the “Schedule”).

[8] Subsequently, in December 2021, Mahal filed a Supplementary Record before this Court limiting his claim to advances made in the amount of CAN \$2,182,914 (the “Advances”). The Supplemental Record was largely based on bank records which demonstrated funds advanced by Mahal, as well as other corporations controlled by him, to Golden Miles as follows:²

<u>Advancing Party</u>	<u>Aggregate Advances</u>
Mr. Mahal, personally	\$ 281,600.00
CanadaFresh Corporation	\$ 1,493,310.00
J.T. International Inc.	\$ 395,000.00
King MSP	<u>\$ 13,004.00</u>
Total:	\$ 2,182,914.00

² KSV does not oppose the advance made by Mahal personally. Skymark does.

[9] On this motion, Mahal has restricted his claim to the aforementioned \$2,182,914. He has abandoned any claims prior to the execution of the GSA, presumably on the basis that it would constitute an improper preference.

ONUS OF PROOF

[10] The onus to prove the validity and amount of a creditor's indebtedness is on the creditor – here, Mahal. Thereafter, the creditor does not have to demonstrate that a claim is not an equity claim. Another creditor who chooses to assert such an argument must bear the onus of proving that an otherwise proven debt claim is more properly characterized as an equity claim: see *U.S. Steel Canada Inc. (Re)*, 2016 ONSC 569, 34 C.B.R. (6th) 226, at para. 141.

POSITION OF MAHAL

[11] First, Mahal submits that his uncontroverted affidavit evidence, upon which he was not cross-examined, confirms that he made the four Advances set out in the aforementioned chart after the execution of the Promissory Note and the GSA. This is evidenced by his personal bank account statements, cheques and indirectly from the accounts of his wholly owned companies, CanadaFresh Corporation (“CanadaFresh”) and J.T. International Inc. (together the “Mahal Corporations”). Insofar as the advances made by King MSP are concerned, Mahal deposed that King MSP provides money transfer services to CanadaFresh.

[12] In this regard, Mahal further argues that the fact that the Schedule to the Promissory Note did not evidence the Advances is immaterial since KSV does not oppose Mahal's personal claim for \$281,600, which was also not contained in the Schedule. Mahal therefore submits that any argument advanced by KSV with respect to the Mahal Corporations is therefore inconsistent with its position concerning the \$281,600 that Mahal personally advanced which KSV does not oppose.

[13] Mahal also, relying again on *U.S. Steel*, submits that it is important to look at the “underlying substantive reality” of the transaction, which are factual matters. In this regard, Mahal relies upon Wilton-Siegel J.'s following statement at para. 217:

In addition, in a wholly-owned subsidiary relationship, there is no need for extensive documentation, nor is there a need for types of contractual protections typically found in commercial loan agreements. Given the parent's ability to control the subsidiary's actions as its sole shareholder, there is also no need for a strict schedule of repayment of principal. Further, there is no reason why a parent corporation would enforce any rights on default that may arise in the course of a loan so long as the parent corporation believes that the subsidiary has value. Such rights are asserted only as required to protect the parent corporation in the event that a third party asserts its rights as a creditor against the subsidiary or to terminate the parent corporation's support of the subsidiary.

[14] Further, in this regard, Mahal relies upon the decision of MacLeod J., as he then was, in *Maisonnette et al. v. Langlois et al.*, 2021 ONSC 3587, wherein he stated at paras. 26-28:

I have not been provided with any authority that a promissory note as such is a precondition to the validity of a floating charge such as a GSA or to the priority given to security registered under the PPSA.

...

All creditors, secured or not, will have to prove the amount owing and the terms of the loan such as interest rate, due date, acceleration provisions or any other terms and conditions. A new promissory note might have been a useful document for that purpose, but it would not be the only acceptable proof of the debt. Shareholder loans would normally be recorded in the corporate books and records (which would presumably have been in the control of the plaintiff as the CFO).

...

[I]t is not self-evident that a promissory note would have been essential for the validity of the security and even if it was, it could have been simply remedied by a subsequent note.

[15] Mahal further submits that based on “the underlying substantive reality” of the transactions in this case, there is ample evidence by way of the Promissory Note, GSA, accounting records and financial statements of Golden Miles to evidence the parties’ intention to treat the Advances made by and on behalf of Mahal as debt. The failure to complete the Schedule to the Promissory Note to record Advances made after December 2020, Mahal submits, is a mere technicality which was cured when he attached a continuation to the Schedule in 2022.

[16] Mahal argues that he always had a belief that, as a lender, he would be repaid both with respect to his direct and indirect Advances. Once again, he relies on his uncontroverted affidavit evidence, upon which he was not cross-examined, and the fact that when the GSA was obtained and registered in December 2020, the projected statement of income for Golden Miles forecast significant revenue.

[17] In all of these circumstances, Mahal asserts that it was reasonable for him to expect repayment of his loans with interest. Insofar as interest is concerned, he submits that the fact that there was no interest rate noted in the Promissory Note is not a basis for concluding that he did not expect to receive interest payments on the Advances. He relies on s. 3 of the *Interest Act*, R.S.C. 1985, c. I-15 that provides that where no rate of interest is fixed by way of agreement the rate of interest shall be five percent per annum.

[18] Second, insofar as the indirect Advances are concerned – those being the Advances made by the Mahal Corporations and King MSP – Mahal argues that the GSA secures both direct and indirect indebtedness owed by Golden Miles to Mahal. Further, that indebtedness arising from funds advanced to Golden Miles by the aforementioned third parties controlled by Mahal fit squarely within the meaning of indirect indebtedness as secured by the GSA. In this regard, Mahal relies upon the definition of indirect set out in the Collins Dictionary and the Oxford Learner’s Dictionary, respectively:

Indirect, adj. An indirect result or effect is not caused immediately and obviously by a thing or person, but happens because of something else that they have done.

Indirect, adj.

1. Happening not as the main aim, cause or result of a particular action, but in addition to it
2. Not done directly; done through somebody/something else
3. Avoiding saying something in a clear and obvious way
4. Not going in a straight line

[19] Similarly, Mahal also relies upon the Black's Law Dictionary definition which defines indirect as the opposite of direct, i.e. through an agent or medium.

[20] Based on these definitions, Mahal submits that the debt held by the Mahal Corporations and King MSP meets the definition of "indirect indebtedness" owing by Golden Miles to Mahal.

[21] On the issue of credibility, Mahal submits that KSV's allegations that he failed to cooperate or made false or misleading statements should be disregarded. He argues that there have been no judicial findings or determinations of dishonesty or bad faith against him and that KSV's attempt to portray him as a person of bad character and lacking credibility is improper, irrelevant and ought to be excluded. Once again, he stresses that he was not cross-examined on any of the allegations concerning his credibility.

[22] Finally, Mahal argues that KSV's attack on his secured claims constitutes an effort to equitably subordinate his rights as a secured creditor. Mahal says there is no jurisdiction for such an attack since his priority as a secured creditor is derived from s. 136 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3 ("BIA") which provides that:

Priority of claims

136(1) Subject to the rights of secured creditors, the proceeds realized from the property of a bankrupt shall be applied in priority of payment as follows: ...

[23] Additionally, Mahal submits that s. 20(1)(a) and (b) of the PPSA also provide priority of his perfected secured claim. Section 20(1)(a) and (b) read as follows:

Unperfected security interests

20(1) Except as provided in subsection (3), until perfected, a security interest,

(a) in collateral is subordinate to the interest of,

- (i) a person who has a perfected security interest in the same collateral or who has a lien given under any other Act or by a rule of law or who has a priority under any other Act, or

(ii) a person who causes the collateral to be seized through execution, attachment, garnishment, charging order, equitable execution or other legal process, or

(iii) all persons entitled by the *Creditors' Relief Act, 2010* or otherwise to participate in the distribution of the property over which a person described in subclause (ii) has caused seizure of the collateral, or the proceeds of such property;

(b) in collateral is not effective against a person who represents the creditors of the debtor, including an assignee for the benefit of creditors and a trustee in bankruptcy;

[24] Mahal therefore submits that based on the evidentiary record, caselaw and statutory regimes in place, he is entitled to the principal amount of \$2,182,914 plus interest and costs as secured by a valid and enforceable security interest made first in priority under the PPSA over Golden Miles personal property, excluding the prior-ranking security in favour of BNS and Caterpillar as well as any equipment financed by Skymark.

POSITION OF KSV

[25] KSV submits that the dispute is not as complicated as Mahal makes it out to be. KSV argues that the dispute involves a simple PPSA issue. In this regard, KSV concedes that Mahal's security is valid, properly registered and enforceable pursuant to the provisions of the GSA.

[26] KSV, however, disagrees about what debt is secured. In this regard, KSV points out that it has never taken the position that Mahal's security is invalid because it is equity as opposed to debt. It also points out that it does not oppose Mahal's personal claim in the amount of \$281,600.

[27] KSV takes exception to the claims being advanced by the Mahal Corporations and King MSP for four reasons:

- (i) the Promissory Note did not record any of the debt being claimed as secured;
- (ii) the significant majority of the indebtedness claimed by Mahal as being secured was advanced by companies not party to the GSA;
- (iii) the indebtedness set out in the Promissory Note is materially contradicted by the financial statements provided to the Receiver; and
- (iv) based on the foregoing, KSV and this Court are being asked to accept Mahal at his word that the Advances were secured debt in circumstances where he lacks credibility.

[28] KSV therefore, while conceding that Mahal's security is valid, submits that it does not secure a valid debt owing by Golden Miles to Mahal, but for the \$281,600 with which KSV takes no position.

[29] I will outline each of KSV's four submissions in turn.

(i) The Promissory Note Does Not Record Any of the Debt as Being Secured

[30] The Promissory Note provides, in part, as follows:

THIS PROMISSORY NOTE is issued to evidence the principal amounts advanced, any repayments on account thereof and the unpaid balance of the principal amount outstanding from time to time. The Lender is hereby authorized to endorse on the schedule annexed hereto, or any continuation schedule which may at any time be attached hereto, the date and amount of each advance, and each payment of principal on account thereof, together with the unpaid balance of the principal amount outstanding owing by the Borrower to the Lender. Each such endorsement shall be prima facie evidence of the amounts so advanced and repaid and, in the absence of manifest mathematical error, this promissory note shall be conclusive evidence of the amount of the Borrower's liability to the Lender for the unpaid balance of the principal amount outstanding owing by the Borrower to the Lender.
[Emphasis added.]

[31] KSV submits that the Promissory Note simply creates "evidence" of Golden Miles' indebtedness to Mahal from time to time and constitutes "conclusive evidence" of that debt.

[32] KSV, however, stresses that in Mahal's first motion record he produced no evidence of debt except the Promissory Note. It was not until October 24, 2022 that Mahal updated the Schedule attached to the Promissory Note to include the indebtedness in issue on this motion. KSV therefore distinguishes this case from *Maisonneuve* case relied upon by Mahal. Unlike in *Maisonneuve*, where there was no Promissory Note whatsoever, here, we have a Promissory Note which does not include the debt now claimed. KSV submits that this is an important omission in a situation where Mahal is competing with other valid debt claims of other creditors and failed to set out his debt at the earlier opportunity.

[33] Of import is the fact that while the Promissory Note purports to be "conclusive evidence" of the quantum of indebtedness owed by Golden Miles to Mahal, none of this indebtedness was noted in Mahal's original motion for a declaration for security; nor was it recorded in the Promissory Note until a supplementary Schedule was provided, 11 months after the aforementioned motion and 11 months after Golden Miles was bankrupt.

[34] In these circumstances, KSV submits that Mahal has failed to establish his onus in proving that the Advances (save and except Mahal's own advance) were made on a secured basis.

(ii) Advances by the Mahal Corporations are not Secured by the GSA

[35] While KSV concedes that it is open to the Court to determine that the \$281,600 actually advanced by Mahal to Golden Miles after December 14, 2021, is valid indebtedness, secured by the GSA, it submits that no such remedy is available for the remaining \$1,901,314 advanced by Golden Miles to the Mahal Corporations.

[36] KSV points out that, significantly, the Mahal Corporations are not parties to the GSA nor have they registered a PPSA financing statement. KSV stresses that there are no debt documents

whatsoever between the Mahal Corporations and Golden Miles. There is only evidence of the Advances.

[37] KSV submits that the lack of a PPSA filing is particularly important since the PPSA is, by its nature, a technical statute for the purpose of conferring a substantial benefit to a creditor: that of being a secured creditor. That was not done here with respect to the Mahal Corporations and KSV concedes that while there may be a debt, it was not secured.

[38] Insofar as Mahal's argument that the Advances constitute indirect indebtedness owed by Golden Miles to Mahal, KSV makes a number of submissions.

[39] First, it submits that Mahal's position contains a fundamental error about the nature of the obligations amongst himself, Golden Miles and the Mahal Corporations. KSV argues that a debt owed by a borrower (Golden Miles) to a corporation (the Mahal Corporations) is not a debt owing indirectly "to the shareholders (Mahal) of those corporations". A shareholder's interest in the accounts receivable of a corporation is not a debt claim. Shareholders are merely entitled to the residual equity value of a corporation after all creditors have been paid.

[40] Based on the foregoing, KSV submits that Mahal's interest in the debt owing by Golden Miles to the Mahal Corporations is an equity interest in the residual value of that receivable after all other creditors of the corporation have been paid. It is not an indirect claim and is in fact not a debt claim whatsoever.

[41] Second, KSV submits that there is no authority to support the proposition that money advanced by a corporation, at the direction of a secured creditor, constitutes an indirect payment. Again, KSV relies upon the technical provisions of the PPSA. Reference to the debt in the Promissory Note, says KSV, cannot possibly extend to secured claims of related parties; otherwise, this would create chaos. Unknown parties could have secured interests thus securing unknown claims. In the real world, other creditors cannot search against the debtor to understand the universe of its secured creditors.

[42] Notwithstanding the lack of authority, KSV submits that the jurisprudence concerning "all obligations clauses" are analogous and instructive. By way of explanation, "all obligations clauses" provide that security granted by a borrower secures all future obligations of the borrower to the secured party, regardless of how the obligations are incurred. These cases essentially arise where secured creditors purchase third party debt from other creditors and then assert that the purchased debt is secured. Such clauses have become subject to scrutiny by the courts.

[43] KSV relies upon the Court of Appeal for Saskatchewan's decision in *CPC Networks Corp. v. Eagle Eye Investments Inc.*, 2012 SKCA 118, 405 Sask. R. 86, at para. 38 in which the court dealt with an "all obligations clause" and a situation where CPC had granted a GSA to a bank to secure the bank's interest. The bank then assigned the GSA to Eagle Eye, a company that had a separate unsecured claim against CPC. Eagle Eye thereafter claimed that the assigned GSA converted its unsecured claim into a secured claim. The Court of Appeal disagreed. Amongst other things, it concluded that it could not have been the intention of the parties to allow the GSA to turn an unsecured claim into a secured one via an assignment.

[44] KSV submits that the decision in *CPC* is analogous to the within case. Here, KSV submits that no party could objectively conclude that the parties to the GSA (in which Mahal executed both on behalf of himself and Golden Miles) could have been intended by the use of the term “indirect” to secure obligations owing by Golden Miles to the Mahal Corporations which are nowhere referenced to or contemplated by the GSA.

[45] KSV also relies upon scholarly comment that supports the contention that courts should cast a critical eye upon a secured party who buys up unsecured debt and then asserts a secured claim: see Ronald Cuming, Catherine Walsh & Roderick Wood, *Personal Property Security Law* (Toronto: Irwin Law, 2022).

[46] Last, in this regard, KSV submits that had Mahal and Golden Miles intended for the Advances made to Golden Miles by the Mahal Corporations to be secured by the GSA, they could have done so in a number of different ways, including: naming the Mahal Corporations as secured parties in the GSA and registered against Golden Miles under the PPSA; Golden Miles could have issued a promissory note and security to the Mahal Corporations; and the Mahal Corporations could have made Advances to Mahal who thereafter could have loaned the money to Golden Miles as a direct indebtedness between Mahal and Golden Miles.

[47] Golden Miles and Mahal did none of the above. KSV submits that it would be unfair and prejudicial to the creditors of Golden Miles to infer a self-serving intention to make non-parties to the GSA secured creditors.

(iii) The Golden Miles Financial Statements

[48] KSV submits that the financial information and reporting provided to it is unreliable, inconsistent and does not support Mahal’s position that the Mahal Corporations have a secured claim. In support of this point, KSV alleges that the books and records of Golden Miles, provided at the direction of Mahal, are extremely deficient and that very limited financial information and reporting has been made available to the Receiver.

[49] KSV relies upon the fact that the indebtedness, as set out in the Promissory Note Schedule, is materially contradicted by the financial statements provided to the Receiver for the period prior to December 2020. While KSV concedes that this indebtedness is not the subject matter of this motion, since Mahal has limited his claim to Advances made after December 2021, it is nonetheless noteworthy that the historical financial statements are inconsistent.

[50] KSV also points to the 2021 unaudited financial statements produced by Mahal, including unaudited financial statements for Golden Miles, which it submits are not credible. The Receiver’s concerns, set out in the Supplement to its Fourth Report, resulted in letters being sent by the Receiver to Mahal’s accountant for clarification. There has been no response.

[51] KSV further notes that the unaudited 2021 financial statements were based solely on the same information contained in Mahal’s motion records and telephone conversations with Mahal. Mahal explains that he had the 2021 financial statements prepared, even though Golden Miles has been bankrupt since November 2021, since they were required to collect tax refunds following his acquisition of the Golden Miles assets. KSV challenges this explanation, arguing that, amongst other things, Mahal had no authority to requisition or sign off on the 2021 financial statements

given the bankruptcy, nor is KSV aware of any other information other than that contained in Mahal's motion record that was provided for preparing the financial statements.

(iv) Mahal's credibility

[52] Based on the foregoing, KSV submits that while it is not asking the Court to make adverse credibility findings against Mahal since his claim fails on the above issues, the aforementioned deficiencies cannot be ignored and Mahal therefore cannot be taken at his word that the secured debt exists.

[53] The Receiver also points to other areas where Mahal was uncooperative during the receivership, as set out in its Fourth Report. These instances include Mahal's failure to co-operate with the Receiver, which forced the Receiver to bring a motion for disclosure and compliance, making false statements and attempting to enforce a sham trust.

POSITION OF SKYMARK

[54] Skymark relies upon the submissions of KSV with one exception.

[55] Unlike KSV, Skymark takes issue with the \$281,600. Skymark submits the only evidence put forth by Mahal consists of redacted bank account statements. There is no evidence that these payments amount to loans by Mahal to Golden Miles other than his bald and self-serving statements to that effect. Further, Mahal failed to answer questions as to where the \$281,600 came from and, as such, I should draw an adverse inference against him.

[56] Based on the above, Skymark submits that the money paid by Mahal could have been for any reason including repayment of debt, equity or some other obligation.

[57] In the circumstances, Skymark concludes that Mahal has failed to establish that the money he paid constitutes a secured debt. Skymark also reminds the Court that the order Mahal seeks with respect to the secured debt excludes any equipment financed by Skymark.

ANALYSIS

[58] I accept the submissions of KSV. I am prepared to accept that the \$281,600 directly advanced by Mahal plus interest at the rate of five percent and costs is secured by the GSA and registered first in priority under the PPSA, excluding the prior ranking security in favour of BNS and Caterpillar, as well as the equipment financed by Skymark. Otherwise, Mahal has failed to establish that the Advances made by the Mahal Corporations are indirect debts owing to Mahal and they are secured by the GSA.

[59] First, insofar as the Advances of the Mahal Corporations and King MSP are concerned, the Promissory Note, based on its plain wording, does not create any evidence of indirect indebtedness to the Mahal Corporations or King MSP. Further, I accept KSV's submissions and the caselaw it relied upon that there is no support for Mahal's submission that the Advances constitute an indirect debt. There is simply no documentation that would support this submission. On the other hand, I accept KSV's submission that the Court of Appeal for Saskatchewan's decision in *CPC* is analogous. To allow such a claim would cause considerable mischief, as noted

by KSV, wherein other parties, particularly creditors, could not understand a company's secured debt obligations. Last, I accept KSV's submissions that a debt owing by Golden Miles to one of the Mahal Corporations does not constitute an indirect debt to the shareholder of that corporation, i.e. Mahal. Mahal's interest in the Mahal Corporations does not constitute a debt claim.

[60] It bears noting that Mahal's counsel conceded in argument that there was a lack of documentation that one would typically see in loan transactions, making this a highly unusual case. Further, as KSV points out, the Mahal Corporations are not parties to the GSA.

[61] It further bears noting that the scarce document that was provided suffers from the problems set out by KSV at paras. 49-51 above. Much of the documentation produced does not deal with the Advances from the Mahal Corporations and it cannot be ignored that Golden Miles had a history of inaccurate financial reporting. Mahal could have easily better recorded the Advances made by the Mahal Corporations; he failed to do so.

[62] While I am not prepared to make adverse findings of credibility against Mahal as he was not cross-examined on his affidavit, I conclude that in reviewing the surrounding circumstances as urged upon me by Mahal, they do not militate in his favour given the poor record keeping and lack of supporting documentation.

[63] It did not assist Mahal in that KSV and Skymark have faced a moving target during the litigation with respect to evidence concerning the Advances. First, the Promissory Note did not provide any evidence or support of the indebtedness now claimed by Mahal. Later, the amounts changed over time as he altered the theory of his case and whether he was going to seek priority over Skymark's claims.

[64] Last, this case does not resemble the fact pattern in *U.S. Steel*, the case relied upon by Mahal. *U.S. Steel* involved much more sophisticated claims and complicated legal arguments. Further, the passage Mahal cites from *U.S. Steel* is premised on the existence of a wholly-owned parent-subsidary relationship, distinguishable from the relationships in this case. The Court in *U.S. Steel* held that the need for extensive documentation and contractual protections typically found in commercial loan agreements is generally unnecessary between a wholly-owned parent and its subsidiary. Mahal, in relying on this passage from *U.S. Steel*, seeks to apply it to parties that are not in the same wholly-owned parent-subsidary relationship. However, it appears that the wholly-owned nature of the relationship is key to this Court's finding in *U.S. Steel*. The basis upon which the Court found that a strict schedule of repayment was unnecessary was that a parent company can control the subsidiary's actions as its sole shareholder. For that reason, the parent would not need a strict schedule of repayment and would not need to enforce its rights on default so long as the wholly-owned subsidiary still had value (subject to third party creditor claims). That structure is not the same between the parties in this case; therefore, Mahal cannot rely on this finding from *U.S. Steel*.

[65] It also does not assist Mahal that there was no rate or interest noted in the Promissory Note, which does not evidence an intent to repay.

[66] As stated above, I am, somewhat reluctantly, prepared to allow Mahal a declaration that the principal amount of \$281,600 plus interest and costs is due and owing by Golden Miles to him

based on the transfers he directly made. His personal claim does not suffer from the deficiencies that I have found with respect to the Mahal Corporations and King MSP, which include the indirect nature of the claims, lack of supporting documentation (although that too exists to some extent here), lack of support in the existing caselaw and insufficient recordkeeping. KSV took no position in this regard. Moreover, I do not find KSV's declination to take a position on Mahal's personal claim for \$281,600 to be inconsistent with its arguments with respect to the Mahal Corporations.

DISPOSITION

[67] Based on the foregoing, an order shall go declaring that the principal amount of \$281,600 plus interest at the rate of five percent per year until paid, plus costs on an actual indemnity basis is due and owing by Golden Miles to Mahal and secured by a valid and enforceable security interest registered first in priority under the PPSA over Golden Miles' personal property, excluding any claims by BNS, Caterpillar and Skymark. The remainder of Mahal's claims are dismissed.

[68] Insofar as costs are concerned, success was divided although KSV and Skymark enjoyed much greater success than Mahal.

[69] In these circumstances, after hearing submissions on quantum, I award KSV partial indemnity costs in the amount of \$75,000 including \$25,000 with respect to the Receiver's costs, for which there is clearly authority in the caselaw, all inclusive, to be paid by Mahal.

[70] I award Skymark partial indemnity costs in the amount of \$20,000, all inclusive, also to be paid by Mahal.



McEwen J.

Date: May 10, 2023

CITATION: Skymark Finance Corporation v. Mahal Venture Capital Inc. et al.,
2023 ONSC 2354
COURT FILE NOS.: CV-21-00664778-00CL
DATE: 20230510

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

SKYMARK FINANCE CORPORATION

Applicant

– and –

MAHAL VENTURE CAPITAL INC. et al.

Respondent

ENDORSEMENT

McEwen J.

Released: May 10, 2023

APPENDIX “E”

Superior Court of Justice
Commercial List

FILE/DIRECTION/ORDER

Skybank Financial Corp
Plaintiff(s)

AND

Mahil Venture Capital Inc et al
Defendant(s)

Case Management Yes No by Judge: _____

Counsel	Telephone No:	Facsimile No:

- Order Direction for Registrar (No formal order need be taken out)
- Above action transferred to the Commercial List at Toronto (No formal order need be taken out)
- Adjourned to: _____
- Time Table approved (as follows):

A dispute has arisen between the parties with respect to the issue of costs concerning my May 10/23 endorsement.

On consent, they have forwarded to me a letter authorized by Ms. Carve setting out the nature of the dispute.

Given my pending retirement,

30 June 23
Date

[Signature]
Judge's Signature

Additional Pages _____

Superior Court of Justice
Commercial List


FILE/DIRECTION/ORDER

Judges Endorsment Continued

Today, I am responding to, and deciding the issue in this handwritten endorsement. A further attendance today is not required as the dispute involves a simple interpretation of my endorsement.

After review, the Receiver's interpretation is correct. Read as a whole, paras 67-70 allow costs to Mr. Mahal but they are clawed back in the overall costs endorsement as I reduced the amount he is to pay the others.

No costs are payable to Mr. Mahal



APPENDIX “F”

LAND
REGISTRY
OFFICE #2

32281-0309 (LT)

PAGE 1 OF 4
PREPARED FOR Ngina001
ON 2021/09/10 AT 11:59:02

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: FIRSTLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, PLAN 2R6545; SUBJECT TO EASEMENT OVER PART 2, PLAN 2R6545 AS IN BC304245; SECONDLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, 3, PLAN 2R1332 AND PART 1, PLAN 2R4747; CITY OF BRANTFORD

PROPERTY REMARKS: PLANNING ACT CONSENT AS IN A259871. PLANNING ACT CONSENT IN DOCUMENT BC254376. PLANNING ACT CONSENT IN DOCUMENT BC292840.

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
CONSOLIDATION FROM 32281-0176, 32281-0302

PIN CREATION DATE:
2016/11/10

OWNERS' NAMES
MAHAL VENTURE CAPITAL INC.

CAPACITY SHARE
ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2002/03/11 **						
A47358	1962/10/09	BYLAW			THE CORPORATION OF THE CITY OF BRANTFORD	C
	REMARKS: SKETCH ATTACHED. SECONDLY LANDS					
A58323	1964/03/25	BYLAW				C
	REMARKS: SKETCH ATTACHED. SECONDLY LANDS					
2R1058	1977/05/31	PLAN REFERENCE				C
	REMARKS: FIRSTLY LANDS					
2R1332	1978/07/13	PLAN REFERENCE				C
2R3388	1989/09/28	PLAN REFERENCE				C
	REMARKS: FIRSTLY LANDS					
A419221	1992/07/16	BYLAW PUB HGHWY				C
	REMARKS: SECONDLY LANDS					
2R4747	1995/03/10	PLAN REFERENCE				C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
		<i>REMARKS: SECONDLY LANDS</i>				
2R6545	2005/08/31	PLAN REFERENCE				C
		<i>REMARKS: FIRSTLY LANDS</i>				
BC117317	2007/07/09	NOTICE		THE CORPORATION OF THE CITY OF BRANTFORD		C
		<i>REMARKS: SITE PLAN AGREEMENT FIRSTLY LANDS</i>				
BC276346	2015/06/22	TRANSFER	\$1,700,000	156 ADAMS BOULEVARD HOLDINGS LTD.	MAHAL VENTURE CAPITAL INC.	C
		<i>REMARKS: PLANNING ACT STATEMENTS. FIRSTLY LANDS</i>				
BC276347	2015/06/22	CHARGE	\$4,000,000	MAHAL VENTURE CAPITAL INC.	MERK INVESTMENTS LTD.	C
		<i>REMARKS: FIRSTLY LANDS</i>				
BC292841	2016/04/13	APL ANNEX REST COV		GOLDEN MILES BREAD & BAGEL CORPORATION		C
		<i>REMARKS: OVER PARTS 1, 2, & 3, PLAN 2R1332 & PART 1, PLAN 2R4747 SECONDLY LANDS</i>				
BC301442	2016/08/31	TRANSFER		GOLDEN MILES BREAD & BAGEL CORPORATION	MAHAL VENTURE CAPITAL INC.	C
		<i>REMARKS: SECONDLY LANDS</i>				
BC304245	2016/10/14	APL CONSOLIDATE		MAHAL VENTURE CAPITAL INC.		C
BC306748	2016/11/25	NOTICE	\$2	THE CORPORATION OF THE CITY OF BRANTFORD		C
BC308802	2017/01/03	NOTICE	\$2	THE CORPORATION OF THE CITY OF BRANTFORD		C
		<i>REMARKS: BC306748</i>				
BC311800	2017/02/28	TRANSFER OF CHARGE		MERK INVESTMENTS LTD.	SKYMARK FINANCE CORPORATION	C
		<i>REMARKS: BC276347.</i>				
BC316950	2017/05/29	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
		<i>REMARKS: BC276347</i>				
BC322163	2017/08/09	TRANSFER OF CHARGE		KLN HOLDINGS INC.	SKYMARK FINANCE CORPORATION	C
		<i>REMARKS: BC276347</i>				
BC322166	2017/08/09	CHARGE	\$9,600,000	MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION	C
BC322167	2017/08/09	NO ASSGN RENT GEN		MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION	C
		<i>REMARKS: RENTS BC322166</i>				
BC322175	2017/08/09	POSTPONEMENT		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION	C
		<i>REMARKS: BC276347 TO BC322166</i>				

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
BC322181	2017/08/09	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC327419	2017/10/27	NO SEC INTEREST	\$928,500	SKYMARK FINANCE CORPORATION		C
BC329736	2017/12/01	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC330339	2017/12/12	NO SEC INTEREST <i>REMARKS: EXPIRY DEC 6, 2018.</i>	\$3,300,000	SKYMARK FINANCE CORPORATION		C
BC335201	2018/03/19	NO SEC INTEREST	\$633,950	SKYMARK FINANCE CORPORATION		C
BC335884	2018/04/03	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC337603	2018/05/07	TRANSFER OF CHARGE <i>REMARKS: BC322166. AS TO 9.36% INTEREST</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC344769	2018/09/07	CHARGE	\$6,400,000	MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC344775	2018/09/07	NO ASSGN RENT GEN <i>REMARKS: BC344769.</i>		MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345096	2018/09/13	POSTPONEMENT <i>REMARKS: BC276347 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345098	2018/09/13	POSTPONEMENT <i>REMARKS: BC327419 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345099	2018/09/13	POSTPONEMENT <i>REMARKS: BC330339 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345100	2018/09/13	POSTPONEMENT <i>REMARKS: BC335201 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
BC352563	2019/01/23	NO SEC INTEREST	\$650,891	SKYMARK FINANCE CORPORATION		C
BC353871	2019/02/19	NO SEC INTEREST	\$2	SKYMARK FINANCE CORPORATION		C
BC354820	2019/03/07	CONSTRUCTION LIEN	\$4,640,578	VICANO CONSTRUCTION LIMITED		C
BC356416	2019/04/10	CONSTRUCTION LIEN	\$439,421	VICANO CONSTRUCTION LIMITED		C
BC358285	2019/05/16	CERTIFICATE		VICANO CONSTRUCTION LIMITED		C
		REMARKS: CERTIFICATE OF ACTION BC354820 BC356416				
BC360674	2019/06/27	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	THOMSON, ANDREW 2620509 ONTARIO INC. 2580165 ONTARIO INC. JANODEE INVESTMENTS LTD. RENAUD, RAYMOND RENAUD, CAMERON 1061307 ONTARIO INC. KLN HOLDINGS INC.	C
		REMARKS: BC344769. BC344769				
BC361676	2019/07/15	NO SEC INTEREST	\$2,680,000	SKYMARK FINANCE CORPORATION		C
BC362237	2019/07/25	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	SEAGRAVE BUILDING SYSTEMS LTD.	C
		REMARKS: BC344769.				
BC386710	2020/09/21	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	MERK INVESTMENTS LTD.	C
		REMARKS: BC276347, BC311800, BC316950, BC322163				
BC393218	2020/12/22	TRANSFER OF CHARGE		RENAUD, RAYMOND	1061307 ONTARIO INC.	C
		REMARKS: BC344769				
BC399266	2021/03/26	CHARGE	\$35,000,000	MAHAL VENTURE CAPITAL INC.	GOLDEN MILES FOOD CORPORATION	C
BC399986	2021/04/06	NOTICE OF LEASE	\$1	MAHAL VENTURE CAPITAL INC.	GOLDEN MILES FOOD CORPORATION	C

LAND
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OFFICE #2

32281-0177 (LT)

PAGE 1 OF 1
PREPARED FOR Ngina001
ON 2021/09/10 AT 16:46:42

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 38 CON 3 GEOGRAPHIC TWP OF BRANTFORD, BEING PT 2 ON 2R4137; BRANTFORD CITY; T/W EASEMENT OVER PART LOTS 37 & 38, CON 3 GEOGRAPHIC TWP OF BRANTFORD, PT 24,25,26,30,31,32,36,37,38,42,43,44, 2R6421 AS IN BC66565 AND PT RELEASE IN BC96373

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

FIRST CONVERSION FROM BOOK

PIN CREATION DATE:

2002/03/11

OWNERS' NAMES

MAHAL VENTURE CAPITAL INC.

CAPACITY SHARE

ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2002/03/11 **						
2R3577	1990/05/11	PLAN REFERENCE				C
2R4137	1992/02/05	PLAN REFERENCE				C
A412487	1992/02/13	CERTIFICATE TITLE			BRANT TRADE & INDUSTRIAL PARK INC.	C
A473982	1996/09/18	NOTICE OF LEASE			THE TDL GROUP LTD.	C
A475583	1996/10/31	AGREEMENT				C
2R6421	2004/12/08	PLAN REFERENCE				C
BC341453	2018/07/12	TRANSFER	\$45,000	BRANT TRADE & INDUSTRIAL PARK INC.	MAHAL VENTURE CAPITAL INC.	C
REMARKS: PLANNING ACT STATEMENTS.						
BC392552	2020/12/14	APL CH NAME INST		THE TDL GROUP LTD.	THE TDL GROUP CORP.	C
REMARKS: A473982.						

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

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32281-0309 (LT)

PAGE 1 OF 4
PREPARED FOR Ngina001
ON 2022/03/18 AT 09:36:11

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: FIRSTLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, PLAN 2R6545; SUBJECT TO EASEMENT OVER PART 2, PLAN 2R6545 AS IN BC304245; SECONDLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, 3, PLAN 2R1332 AND PART 1, PLAN 2R4747; CITY OF BRANTFORD

PROPERTY REMARKS: PLANNING ACT CONSENT AS IN A259871. PLANNING ACT CONSENT IN DOCUMENT BC254376. PLANNING ACT CONSENT IN DOCUMENT BC292840.

ESTATE/QUALIFIER:
FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:
CONSOLIDATION FROM 32281-0176, 32281-0302

PIN CREATION DATE:
2016/11/10

OWNERS' NAMES
MAHAL VENTURE CAPITAL INC.

CAPACITY SHARE
ROWN

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2002/03/11 **						
A47358	1962/10/09	BYLAW			THE CORPORATION OF THE CITY OF BRANTFORD	C
REMARKS: SKETCH ATTACHED. SECONDLY LANDS						
A58323	1964/03/25	BYLAW				C
REMARKS: SKETCH ATTACHED. SECONDLY LANDS						
2R1058	1977/05/31	PLAN REFERENCE				C
REMARKS: FIRSTLY LANDS						
2R1332	1978/07/13	PLAN REFERENCE				C
2R3388	1989/09/28	PLAN REFERENCE				C
REMARKS: FIRSTLY LANDS						
A419221	1992/07/16	BYLAW PUB HGHWY				C
REMARKS: SECONDLY LANDS						
2R4747	1995/03/10	PLAN REFERENCE				C

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD	
		<i>REMARKS: SECONDLY LANDS</i>					
2R6545	2005/08/31	PLAN REFERENCE				C	
		<i>REMARKS: FIRSTLY LANDS</i>					
BC117317	2007/07/09	NOTICE		THE CORPORATION OF THE CITY OF BRANTFORD		C	
		<i>REMARKS: SITE PLAN AGREEMENT FIRSTLY LANDS</i>					
BC276346	2015/06/22	TRANSFER	\$1,700,000	156 ADAMS BOULEVARD HOLDINGS LTD.	MAHAL VENTURE CAPITAL INC.	C	
		<i>REMARKS: PLANNING ACT STATEMENTS. FIRSTLY LANDS</i>					
BC276347	2015/06/22	CHARGE	\$4,000,000	MAHAL VENTURE CAPITAL INC.	MERK INVESTMENTS LTD.	C	
		<i>REMARKS: FIRSTLY LANDS</i>					
BC292841	2016/04/13	APL ANNEX REST COV		GOLDEN MILES BREAD & BAGEL CORPORATION		C	
		<i>REMARKS: OVER PARTS 1, 2, & 3, PLAN 2R1332 & PART 1, PLAN 2R4747 SECONDLY LANDS</i>					
BC301442	2016/08/31	TRANSFER		GOLDEN MILES BREAD & BAGEL CORPORATION	MAHAL VENTURE CAPITAL INC.	C	
		<i>REMARKS: SECONDLY LANDS</i>					
BC304245	2016/10/14	APL CONSOLIDATE		MAHAL VENTURE CAPITAL INC.		C	
BC306748	2016/11/25	NOTICE	\$2	THE CORPORATION OF THE CITY OF BRANTFORD		C	
BC308802	2017/01/03	NOTICE	\$2	THE CORPORATION OF THE CITY OF BRANTFORD		C	
		<i>REMARKS: BC306748</i>					
BC311800	2017/02/28	TRANSFER OF CHARGE		MERK INVESTMENTS LTD.	SKYMARK FINANCE CORPORATION	C	
		<i>REMARKS: BC276347.</i>					
BC316950	2017/05/29	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C	
		<i>REMARKS: BC276347</i>					
BC322163	2017/08/09	TRANSFER OF CHARGE		KLN HOLDINGS INC.	SKYMARK FINANCE CORPORATION	C	
		<i>REMARKS: BC276347</i>					
BC322166	2017/08/09	CHARGE	\$9,600,000	MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION	C	
BC322167	2017/08/09	NO ASSGN RENT GEN		MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION	C	
		<i>REMARKS: RENTS BC322166</i>					
BC322175	2017/08/09	POSTPONEMENT		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION	C	
		<i>REMARKS: BC276347 TO BC322166</i>					

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* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
BC322181	2017/08/09	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC327419	2017/10/27	NO SEC INTEREST	\$928,500	SKYMARK FINANCE CORPORATION		C
BC329736	2017/12/01	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC330339	2017/12/12	NO SEC INTEREST <i>REMARKS: EXPIRY DEC 6, 2018.</i>	\$3,300,000	SKYMARK FINANCE CORPORATION		C
BC335201	2018/03/19	NO SEC INTEREST	\$633,950	SKYMARK FINANCE CORPORATION		C
BC335884	2018/04/03	TRANSFER OF CHARGE <i>REMARKS: BC322166.</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC337603	2018/05/07	TRANSFER OF CHARGE <i>REMARKS: BC322166. AS TO 9.36% INTEREST</i>		SKYMARK FINANCE CORPORATION	KLN HOLDINGS INC.	C
BC344769	2018/09/07	CHARGE	\$6,400,000	MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC344775	2018/09/07	NO ASSGN RENT GEN <i>REMARKS: BC344769.</i>		MAHAL VENTURE CAPITAL INC.	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345096	2018/09/13	POSTPONEMENT <i>REMARKS: BC276347 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345098	2018/09/13	POSTPONEMENT <i>REMARKS: BC327419 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345099	2018/09/13	POSTPONEMENT <i>REMARKS: BC330339 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C
BC345100	2018/09/13	POSTPONEMENT <i>REMARKS: BC335201 TO BC344769</i>		SKYMARK FINANCE CORPORATION	SKYMARK FINANCE CORPORATION KLN HOLDINGS INC.	C

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REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
BC352563	2019/01/23	NO SEC INTEREST	\$650,891	SKYMARK FINANCE CORPORATION		C
BC353871	2019/02/19	NO SEC INTEREST	\$2	SKYMARK FINANCE CORPORATION		C
BC354820	2019/03/07	CONSTRUCTION LIEN	\$4,640,578	VICANO CONSTRUCTION LIMITED		C
BC356416	2019/04/10	CONSTRUCTION LIEN	\$439,421	VICANO CONSTRUCTION LIMITED		C
BC358285	2019/05/16	CERTIFICATE		VICANO CONSTRUCTION LIMITED		C
		REMARKS: CERTIFICATE OF ACTION BC354820 BC356416				
BC360674	2019/06/27	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	THOMSON, ANDREW 2620509 ONTARIO INC. 2580165 ONTARIO INC. JANODEE INVESTMENTS LTD. RENAUD, RAYMOND RENAUD, CAMERON 1061307 ONTARIO INC. KLN HOLDINGS INC.	C
		REMARKS: BC344769. BC344769				
BC361676	2019/07/15	NO SEC INTEREST	\$2,680,000	SKYMARK FINANCE CORPORATION		C
BC362237	2019/07/25	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	SEAGRAVE BUILDING SYSTEMS LTD.	C
		REMARKS: BC344769.				
BC386710	2020/09/21	TRANSFER OF CHARGE		SKYMARK FINANCE CORPORATION	MERK INVESTMENTS LTD.	C
		REMARKS: BC276347, BC311800, BC316950, BC322163				
BC393218	2020/12/22	TRANSFER OF CHARGE		RENAUD, RAYMOND	1061307 ONTARIO INC.	C
		REMARKS: BC344769				
BC399266	2021/03/26	CHARGE	\$35,000,000	MAHAL VENTURE CAPITAL INC.	GOLDEN MILES FOOD CORPORATION	C
BC399986	2021/04/06	NOTICE OF LEASE	\$1	MAHAL VENTURE CAPITAL INC.	GOLDEN MILES FOOD CORPORATION	C

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PAGE 1 OF 1
PREPARED FOR Ngina001
ON 2022/03/18 AT 09:37:32

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PT LT 38 CON 3 GEOGRAPHIC TWP OF BRANTFORD, BEING PT 2 ON 2R4137; BRANTFORD CITY; T/W EASEMENT OVER PART LOTS 37 & 38, CON 3 GEOGRAPHIC TWP OF BRANTFORD, PT 24,25,26,30,31,32,36,37,38,42,43,44, 2R6421 AS IN BC66565 AND PT RELEASE IN BC96373

PROPERTY REMARKS:

ESTATE/QUALIFIER:

FEE SIMPLE
LT CONVERSION QUALIFIED

RECENTLY:

FIRST CONVERSION FROM BOOK

PIN CREATION DATE:

2002/03/11

OWNERS' NAMES

MAHAL VENTURE CAPITAL INC.

CAPACITY SHARE

ROWN

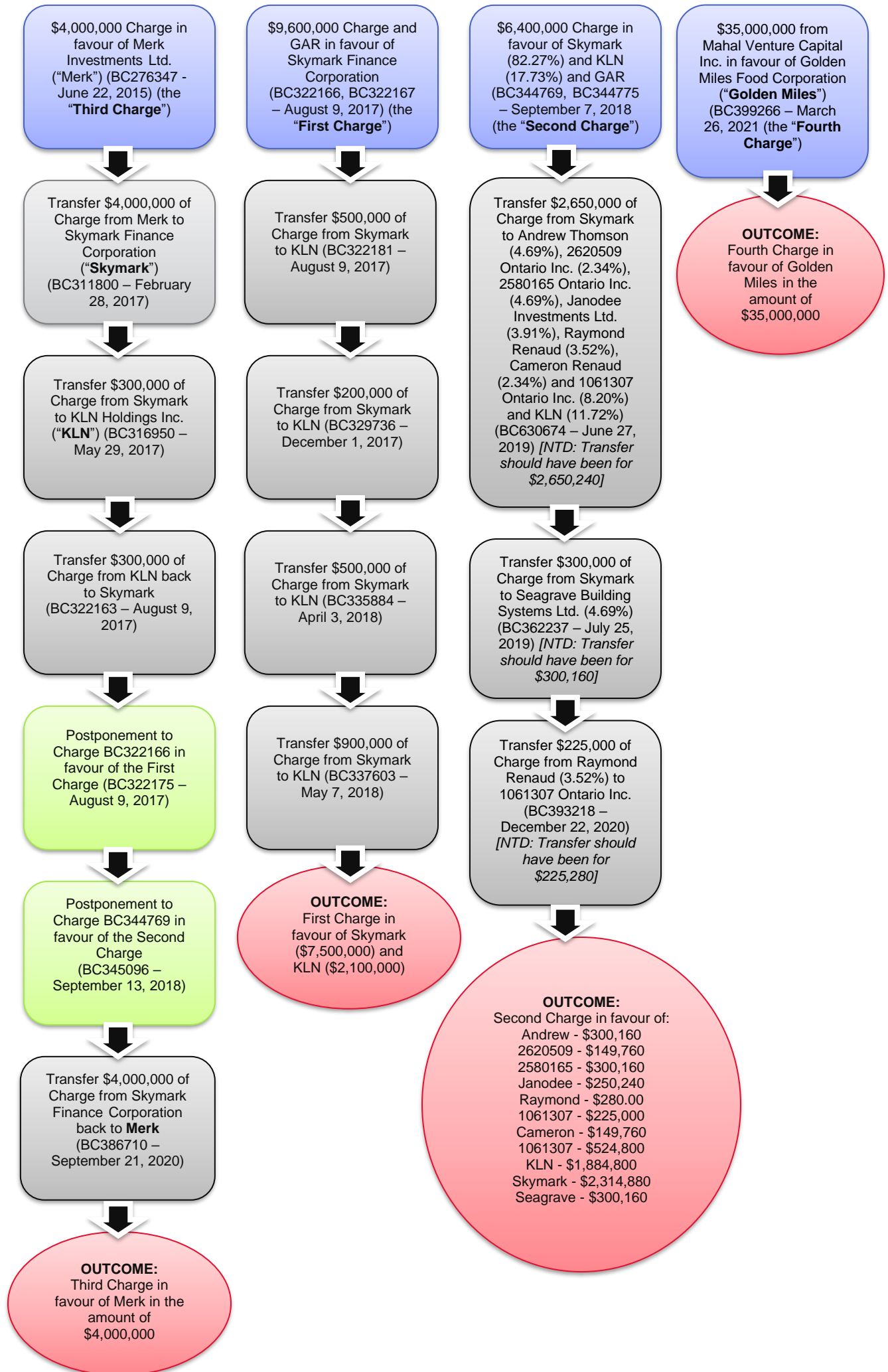
REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
** PRINTOUT INCLUDES ALL DOCUMENT TYPES (DELETED INSTRUMENTS NOT INCLUDED) **						
**SUBJECT, ON FIRST REGISTRATION UNDER THE LAND TITLES ACT, TO:						
** SUBSECTION 44(1) OF THE LAND TITLES ACT, EXCEPT PARAGRAPH 11, PARAGRAPH 14, PROVINCIAL SUCCESSION DUTIES *						
** AND ESCHEATS OR FORFEITURE TO THE CROWN.						
** THE RIGHTS OF ANY PERSON WHO WOULD, BUT FOR THE LAND TITLES ACT, BE ENTITLED TO THE LAND OR ANY PART OF						
** IT THROUGH LENGTH OF ADVERSE POSSESSION, PRESCRIPTION, MISDESCRIPTION OR BOUNDARIES SETTLED BY						
** CONVENTION.						
** ANY LEASE TO WHICH THE SUBSECTION 70(2) OF THE REGISTRY ACT APPLIES.						
**DATE OF CONVERSION TO LAND TITLES: 2002/03/11 **						
2R3577	1990/05/11	PLAN REFERENCE				C
2R4137	1992/02/05	PLAN REFERENCE				C
A412487	1992/02/13	CERTIFICATE TITLE			BRANT TRADE & INDUSTRIAL PARK INC.	C
A473982	1996/09/18	NOTICE OF LEASE			THE TDL GROUP LTD.	C
A475583	1996/10/31	AGREEMENT				C
2R6421	2004/12/08	PLAN REFERENCE				C
BC341453	2018/07/12	TRANSFER	\$45,000	BRANT TRADE & INDUSTRIAL PARK INC.	MAHAL VENTURE CAPITAL INC.	C
REMARKS: PLANNING ACT STATEMENTS.						
BC392552	2020/12/14	APL CH NAME INST		THE TDL GROUP LTD.	THE TDL GROUP CORP.	C
REMARKS: A473982.						

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.

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APPENDIX “G”

[Notices of Security Interest are not included]



APPENDIX “H”



June 8, 2015

Sansosh Mahal

MORTGAGE COMMITMENT

Please be advised that I would confirm that we have agreed to place a first mortgage on 155 Adams Blvd., Brantford, on the following terms and conditions:

- APPRAISAL:** Subject to lender's approval
- SECURITY:** A first mortgage on 155 Adams Blvd., Brantford
- AMOUNT TO BE ADVANCED:** *96,000.00*
\$4,000,000.00 to be advanced in stages
1st advance of \$1,000,000.00 on closing of purchase of \$1,700,000.00.
Follow up \$2,000,000.00 - To be advances in stages as construction starts and progresses as per builder's request.
- INTEREST RATE:** 10% per annum
- TERM:** Two years
- REPAYMENTS:** Interest only on advances.
Once fully advanced, interest only, monthly calculated & compounded monthly
- SPECIAL PRIVILEGES:** Mortgage to be completely open on 2 months' basis.

Com'l.../2

SM dated June 9, 2015



CONDITIONS:

The closing is conditional upon the Mortgagor having good and marketable title to the property.
Purchase price of property - \$1,700,000.00
Cost of construction approximately \$4,300,000.00
Total investment - \$6,000,000.00

BROKERAGE FEES:
LENDER'S FEE:
LEGAL FEES
LEGAL FEES
INSPECTION & ADMINISTRATION FEE:

5% 450,000
2% 92,000
\$1,500.00 + disbursements
\$350.00 + disbursements for every further advance
\$750.00 for every further advance for inspection & administration

I **SANTOSH MAHAL**, hereby accept the above Commitment and acknowledge that I have had ample opportunity to consider the above proposal, and that by my signature hereto, I wish to form a binding contract to take the said money.

WITNESS:

Pec: S Mahal Date: June 9, 2015

WE, **SKYLARK HOLDINGS LIMITED**, hereby commit to give the funds based on the above conditions.

SKYLARK HOLDINGS LIMITED
Pec: [Signature] Date: June 8/15
Michael Stortery

APPENDIX “I”

FORBEARANCE AGREEMENT

THIS AGREEMENT is made as of the 17th day of March, 2020.

BETWEEN:

SKYMARK FINANCE CORPORATION,

(the “**Lender**”)

-and-

MAHAL VENTURE CAPITAL INC.,

a corporation governed by the laws of the Province of Ontario

(“**Mahal Inc.**”)

-and-

GOLDEN MILES FOOD CORPORATION

a corporation governed by the laws of Province of Ontario

(“**Golden Miles**”)

RECITALS:

- A. Mahal Inc. is the owner of the property municipally known as 155 Adams Blvd, Brantford, Ontario (the “**Property**”) and Golden Miles, which processes grain for the production of flour and flour based products, is the operating business at the Property (Mahal Inc. and Golden Miles are hereby collectively referred to as the “**Borrowers**”);
- B. The Lender advanced (i) a loan in the amount of \$9,600,000 to Mahal Inc. (the “**First Mortgage Loan**”), secured by a first-ranking mortgage registered against the Property, pursuant to a commitment letter dated November 30, 2016; (ii) a loan in the amount of \$6,400,000 to Mahal Inc. (the “**Second Mortgage Loan**”), secured by a second-ranking mortgage registered against the Property, pursuant to a commitment letter dated September 4, 2018; and (iii) a loan in the amount of \$4,000,000 to Mahal Inc. (the “**Third Mortgage Loan**”), secured by a third-ranking mortgage registered in favour of the Lender against the Property, pursuant to a commitment letter dated June 8, 2015 (the First Mortgage Loan, Second Mortgage Loan and Third Mortgage Loan are hereby collectively referred to as the “**Mortgage Loans**”);
- C. The Lender advanced (i) a loan in the amount of \$928,500 to Golden Miles, secured by certain equipment described in the Home Improvement Credit Application and Agreement dated October 25, 2017 (the “**First Equipment Loan**”); (ii) a loan in the amount of

\$3,360,000 to Golden Miles, secured by certain equipment described in the Home Improvement Credit Application and Agreement dated December 6, 2017 (the “**Second Equipment Loan**”); (iii) a loan in the amount of \$633,950 to Golden Miles, secured by certain equipment described in the Home Improvement Credit Application and Agreement dated March 14, 2018 (the “**Third Equipment Loan**”); (iv) a loan in the amount of \$879,500 to Golden Miles, secured by certain equipment described in the Home Improvement Credit Application and Agreement dated January 22, 2019 (the “**Fourth Equipment Loan**”); and (v) a loan in the amount of \$2,680,000 to Golden Miles, secured by certain equipment described in the Home Improvement Credit Application and Agreement dated January 25, 2019 (the “**Fifth Equipment Loan**”) (the First Equipment Loan, second Equipment Loan, Third Equipment Loan, Fourth Equipment Loan, and Fifth Equipment Loan are hereby collectively referred to as the “**Equipment Loans**”) (the Mortgage Loans and Equipment Loans are hereby collectively referred to as the “**Loans**”);

- D. The Borrowers have executed and delivered to the Lender the agreements described in **Schedule “A”** attached, as security for the Loans and other obligations to the Lender (collectively, the “**Loan and Security Documents**”);
- E. Golden Miles retained Vicano Construction Limited (“**Vicano**”) for the design and build of a flour mill on the Property. Due to a default in payments by Golden Miles, Vicano registered a construction lien on the Property on March 7, 2019 in the amount of \$4,640,578, and on April 10, 2019 in the amount of \$439,421 (collectively, the “**Vicano Liens**”);
- F. The Borrowers are in default of their obligations to the Lender;
- G. On November 21, 2019, CanadaFresh Corporation, Mahal Venture Capital Inc., Golden Miles Food Corporation and Santokh Mahal (the “**Plaintiffs**”) commenced an action against Bridging Finance Inc., Skylark Holdings Limited, Skymark Finance Corporation, Skylark Mortgages Limited and Merk Investments Ltd., by Statement of Claim bearing Court File No. CV-19-631456 (the “**Mahal Litigation**”);
- H. At the request of the Borrowers, the Lender is prepared to forbear from enforcing its security, subject to and in accordance with the terms and conditions of this Forbearance Agreement (hereinafter, this “**Agreement**”).

NOW THEREFORE THIS AGREEMENT WITNESSETH that for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the parties hereto, the parties agree as follows:

ARTICLE I – INTERPRETATION

- 1.1. **Definitions.** In this Agreement, unless the context otherwise requires, all capitalized terms defined in the Loan and Security Documents and not otherwise defined herein shall have the meanings ascribed to such terms in the Loan and Security Documents, as applicable.
- 1.2. **Gender and Number.** Words importing the singular include the plural and vice versa and words importing gender include all genders.

- 1.3. **Time.** Time is of the essence in the performance of the Borrowers' obligations.
- 1.4. **Severability.** Each of the provisions contained in this Agreement is distinct and severable, and a declaration of invalidity, illegality or unenforceability of any such provision or part thereof by a court of competent jurisdiction shall not affect the validity or enforceability of any other provision of this Agreement.
- 1.5. **Headings.** The division of this Agreement into articles, sections and clauses, and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.
- 1.6. **Entire Agreement.** This Agreement, the Loan and Security Documents together with the agreements and other documents required to be delivered pursuant to this Agreement, constitute the entire agreement between the parties and set out all the covenants, promises, warranties, representations, conditions, understandings and agreements between the parties pertaining to the subject matter of this Agreement and supersedes all prior agreements, understandings, negotiations and discussions, whether oral or written. There are no covenants, promises, warranties, representations, conditions, understanding or other agreements, oral or written, express, implied or collateral between the parties in connection with the subject matter of this Agreement except as specifically set forth in this Agreement and any document required to be delivered pursuant to this Agreement.
- 1.7. **Governing Law.** This Agreement shall be construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable therein.
- 1.8. **Conflicts.** If there is any inconsistency or conflict between the terms of this Agreement and the terms of the Loan and Security Documents or any other agreement executed in connection therewith or herewith, the provisions of this Agreement shall prevail to the extent of the inconsistency.

ARTICLE II – ACKNOWLEDGEMENTS

- 2.1. **Recitals.** The parties hereto acknowledge and agree that each of the foregoing recitals are true and accurate both in substance and in fact.

2.2. **Indebtedness.**

2.2.1. **Mahal Inc.** Mahal Inc. acknowledges that as of March 1, 2020, the aggregate amount owing to the Lender under the First Mortgage Loan was \$13,875,870.32, under the Second Mortgage Loan was \$2,338,125.80, under the Third Mortgage Loan was \$1,282,184.13, for a total of \$17,496,180.25.

2.2.2. **Golden Miles.** Golden Miles acknowledges that as of March 1, 2020, the aggregate amount owing to the Lender under the First Equipment Loan was \$1,155,851.85, under the Second Equipment Loan was ~~\$4,992,322.63~~, under the Third Equipment Loan was \$406,744.68, under the Fourth Equipment Loan was \$2,296,245.93, under the Fifth Equipment Loan was \$989,187.81, for a total of ~~\$9,840,352.90~~.

~~\$8,988,410.27~~
M

~~\$4,140,380.00~~
M

The aggregate sum of the Mortgage Loans, the Equipment Loans, and the Additional Credit Facilities (as defined below) together with accrued interest, fees and costs actually incurred by the Lender and all other amounts due or to become due by the Borrowers under the Loans, this Agreement or otherwise to the date such indebtedness is fully repaid (hereinafter collectively referred to as the “**Indebtedness**”). Mahal Inc. and Golden Miles hereby confirm that they do not dispute their respective liability to pay the Indebtedness on any ground whatsoever, that they have no claim, demand, set-off or counter-claim against the Lender on any basis whatsoever, and that there is no matter, fact or thing which may be asserted by them in extinction or diminution of the Indebtedness or result in any bar to or delay in the recovery thereof. If there are any claims for set-off, counter-claim or damages, they are hereby expressly released and discharged by the Borrowers.

- 2.3. **Default.** Without limiting the generality of Recital F above, Mahal Inc. acknowledges and agrees that the term of the Mortgage Loans have expired and have not been repaid and Golden Miles acknowledges and agrees that the Equipment Loans are in default.
- 2.4. **Loan and Security Documents.** The Borrowers acknowledge and agree that the Loan and Security Documents now held by the Lender for payment and performance of the Indebtedness have not been released, discharged, waived or varied and are valid, binding and enforceable in accordance with their respective terms.
- 2.5. **The Lender’s Rights.** The Borrowers acknowledge and agree that as the Loans are in default, the Lender is entitled to exercise its rights and remedies under the Loan and Security Documents, at law and in equity. The Borrowers further acknowledge and agree that except as provided in this Agreement, the Lender (by itself or through its employees and agents) has not made any promises, or taken any action or omitted to take any action which would constitute a waiver of its right to take any enforcement action in connection with the enforcement of the Loan and Security Documents, or which would estop it from so doing and that no statement, representation, promise, act or omission by the Lender or its employees or agents shall create such a waiver or estoppel. The Borrowers acknowledge and agree that by entering into this Agreement, the Lender, except as provided in this Agreement, has not waived any of its rights under any of the Loan and Security Documents, including without limitation the Lender’s right to take any enforcement action in connection with the enforcement of the Loan and Security Documents.
- 2.6. **Demand Letters and BIA Notices.** The Borrowers acknowledge that the Lender shall serve demand letters forthwith after execution of this Agreement (collectively, the “**Demands**”) wherein the Lender shall demand immediate payment of the Borrowers’ respective indebtedness, obligations and liabilities to the Lender together with Notices of Intention to Enforce Security (the “**BIA Notices**”) pursuant to Section 244(1) of the *Bankruptcy and Insolvency Act* (Canada) (the “**BIA**”). The Borrowers agree not to contest the validity of the Demands, the BIA Notices, or the reasonableness of the time given for payment in any proceeding for any reason whatsoever. The Lender will not take any further enforcement steps subject to the terms of this Agreement.

ARTICLE III – FORBEARANCE

- 3.1. The Borrowers have requested and the Lender has agreed to forbear from enforcing the Loans and the Security, subject to and in accordance with the terms and conditions of this Agreement.
- 3.2. The Lender agrees not to take any steps to enforce the Security until the earlier of:
- (a) June 30, 2021 (or such later date as the Lender, acting in its sole discretion may agree to in writing); and
 - (b) the occurrence of an Event of Default (as hereinafter defined)
- (hereinafter referred to as the “**Forbearance Termination Date**”, and the period commencing on the date hereof and ending on (but excluding) the Forbearance Termination Date is the “**Forbearance Period**”).
- 3.3. **Tolling.** Commencing on the next business day following execution of this Agreement and continuing until the date the Loans have been permanently repaid and cancelled, the parties hereto each agree to toll and suspend the running of the applicable contractual time limitations on the commencement of proceedings, any demands for payment, claims or defences, statutes of limitation, laches or other doctrines related to the passage of time in relation to the Loan and Security Documents and any entitlements arising therefrom or any other related matters, or any time-related doctrine (the “**Tolling Agreement**”). Each of the parties confirms that the Tolling Agreement is intended to be an agreement to suspend or extend the basic limitation period provided by section 4 of the *Limitations Act, 2002* (Ontario) (the “**Limitations Act**”) as well as the ultimate limitations period provided by section 15 of the Limitations Act in accordance with the provisions of section 22(3) and 22(4) of the Limitations Act and is intended to be a “business agreement” in accordance with section 22(5) of the Limitations Act and any contractual time limitations on the commencement of proceedings, any claims or defences based upon such statute of limitations, contractual limitations or any time related doctrine including waiver, estoppel or laches.

ARTICLE IV – CONDITIONS

- 4.1. This Agreement is conditional upon compliance with each of the following terms and conditions:
- (a) the Lender shall have received a copy of this Agreement, fully executed by the Borrowers.

ARTICLE V - ADDITIONAL CREDIT FACILITIES

Provided the Borrowers are not in default under the terms of this Agreement, the Lender agrees to provide the following additional credit facilities (collectively, the “**Additional Credit Facilities**”):

By way of Factoring

- 5.1. **Operating Line.** Subject to the Borrowers' compliance with section 6.3 below, the Lender shall make available to Golden Miles an operating line of credit in the maximum amount of \$1,500,000 for the purchase of grain for production purposes, substantially on the terms and conditions set out in the term sheet attached hereto as **Schedule "B"**.
- 5.2. **Mahal Loan.** The Lender agrees to provide an additional loan to Jesse Mahal in the amount of \$1,600,000 to be used solely to pay for the balance of the construction on the Property (the "**Additional Mahal Loan**"). The loan shall be personally guaranteed by Jesse Mahal and secured by a second-ranking charge on the property municipally known as 6845 Second Line West, Mississauga, Ontario, and substantially on the terms and conditions set out in the term sheet attached hereto as **Schedule "C"**.
- 5.3. **Factoring of Receivables.** The Lender agrees to provide Golden Miles with a factoring facility in an amount to be determined by the Lender in its sole discretion, for the purchase of accounts receivables of Golden Miles, substantially on the terms and conditions set out in the term sheet attached hereto as **Schedule "D"**.

ARTICLE VI - COVENANTS AND AGREEMENTS

- 6.1. **Litigation.** The Plaintiffs hereby consent to an order dismissing the Mahal Litigation on a without costs and with prejudice basis. Within 30 days following execution of this Agreement, the Borrowers shall have obtained an order dismissing the Mahal Litigation.
- 6.2. **Construction Liens.** The Borrowers shall have the Vicano Liens vacated or discharged by September 1, 2020 or such later date as may be mutually agreed upon by the Lender and the Borrowers.
- 6.3. **Monitor.** The Borrowers shall consent to the appointment by the Lender of KSV Advisory Inc. ("**KSV**") as monitor over their respective businesses to monitor their businesses and financial affairs, on terms to be mutually agreed upon by the Lender and the Borrowers.
- 6.4. **Mortgages.**

6.4.1. **First Mortgage Loan.** The Lender agrees to extend the term of the First Mortgage Loan to June 30, 2021. Commencing July 1, 2020, Mahal Inc. shall pay to the Lender on or before the first day of each month the amount of \$170,963.12 for payment of principal and interest. On June 30, 2021, the outstanding balance of the First Mortgage Loan shall be fully repaid by Mahal Inc.

6.4.2. **Second Mortgage Loan.** The Lender agrees to extend the term of the Second Mortgage Loan to June 30, 2021. Commencing July 1, 2020, Mahal Inc. shall pay to the Lender on or before the first day of each month the amount of \$31,463.24 for payment of principal and interest. On June 30, 2021, the outstanding balance of the Second Mortgage Loan shall be fully repaid by Mahal Inc.

- 6.4.3. **Repayment.** Mahal Inc. may repay in whole or in part the First Mortgage Loan or the Second Mortgage Loan at any time up to June 30, 2021, without notice or penalty.
- 6.4.4. **Third Mortgage Loan.** The Lender agrees to extend the term of the Third Mortgage Loan to June 30, 2021. Commencing July 1, 2020, Mahal Inc. shall pay to the Lender on or before the first day of each month the amount of \$8,333.33 for payment of ~~principal and interest~~^{only}. On June 30, 2021, the outstanding balance of the Third Mortgage Loan shall be fully repaid by Mahal Inc. *of full*
- 6.5. **Equipment Loans.** The Lender agrees to extend the term of the Equipment Loans to June 30, 2021. Commencing July 1, 2020, Golden Miles shall make monthly payments to the Lender on or before the first day of each month the amount of ~~\$184,849.09~~^{only} for monthly ~~principal and interest~~^{only} payable on the Equipment Loans. On June 30, 2021, the remaining balance of the Equipment Loans shall be repaid by Golden Miles. *74,528.90* *of full*
- 6.6. **Cross-Default.** A default under the Mortgage Loans shall constitute a default under the Equipment Loans and a default under the Equipment Loans shall constitute a default under the Mortgage Loans.
- 6.7. **Full Co-operation.** During the Forbearance Period, the Borrowers shall cooperate fully with the Lender, including, without limitation, by providing promptly all requested documentation and information, and by providing the Lender and its agents unrestricted access to the books, records, property, assets and personnel of the Borrowers wherever they may be situated and in whatever medium they may be recorded, which right of access shall include the right to inspect and appraise such property and assets and to make and take away copies of books and records.
- 6.8. **Payments to Creditors.** The Borrowers shall utilize their available cash in a manner so as to ensure their respective continued operation and agree not to make any payments out of the ordinary course of business.
- 6.9. **Agreements Out of Ordinary Course.** The Borrowers shall not enter into any material agreements out of the ordinary course of business, except with the prior written consent of the Lender, which consent may be withheld in the Lender's sole discretion.
- 6.10. **The Property.**
- (a) Mahal Inc. shall maintain the Property in good order and repair;
 - (b) The Borrowers shall pay all operating costs with respect to the Property, including but not limited to realty taxes, insurance, heat, water, gas, hydro and any other utility charge which may be levied upon or in connection with the Property as and when due;
 - (c) Mahal Inc. shall promptly provide the Lender with whatever documentation and information that it may require pertaining to the Property and the lease of the Property;

- (d) Mahal Inc. shall provide the Lender with proof of payment of realty taxes with respect to the Property satisfactory to the Lender upon request;
- (e) Mahal Inc. shall provide the Lender with evidence of insurance with respect to the Property satisfactory to the Lender upon request;
- (f) Mahal Inc. shall not enter into any leases or occupancy arrangements with respect to the Property without the prior written consent of the Lender, which may be withheld in its sole and absolute discretion;
- (g) Mahal Inc. shall, upon request by the Lender, allow the Lender, its agents and/or consultants unrestricted access to the Property to conduct environmental assessments, appraisals, valuations of the Property, and all fees, costs, disbursements and taxes incurred by the Lender in relation thereto shall be promptly paid by Mahal Inc., and to the extent not paid shall be added to the Indebtedness secured by the Security.

6.11. **Operational Obligations.** For the duration of the Forbearance Period, the Borrowers hereby covenant and agree with the Lender as follows:

- (a) the Borrowers shall maintain their respective corporate existences as valid and subsisting entities and shall not merge, amalgamate or consolidate with any other corporation, except with the Lender's prior written consent;
- (b) except as specifically provided for herein, the Borrowers shall comply in all respects with all terms and provisions of the Loan and Security Documents and this Agreement and nothing herein derogates therefrom. For greater certainty, except as provided for herein, the Borrowers shall continue to remit all payments when due under the Loan and Security Documents and shall operate all facilities within the terms and limits prescribed therein, except as amended by this Agreement;
- (c) the Borrowers shall not, without the prior written consent of the Lender, make any distribution or payment to any person, corporation or other entity who does not deal with the Borrowers at arm's length (as such term is defined in the *Income Tax Act* (Canada)), except for:
 - (i) payments of salary at levels not in excess of those now in effect;
 - (ii) payments by Golden Miles to Mahal Inc. for payment of rent for the Property in accordance with the current lease agreement between the parties;
- (d) the Borrowers shall not, without the prior written consent of the Lender, make any loans or advance money or property to any other party (including, without limitation, any subsidiary or affiliate of the Borrowers) or invest in (by capital contribution, dividend or otherwise) or purchase or repurchase the shares or indebtedness or all or a substantial part of the assets or property of any other party (including, without limitation, any subsidiary or affiliate of the Borrowers), or guarantee, assume, endorse, or otherwise become responsible (directly or indirectly) for the indebtedness, performance, obligations or dividends of any other party (including, without

limitation, any subsidiary or affiliate of the Borrowers) or agree to do any of the foregoing, other than as required by the Loan and Security Documents;

- (e) the Borrowers shall not, without the prior written consent of the Lender, repay any amount for principal or interest or otherwise which may be owing or become owing in connection with any shareholder or related party loan;
 - (f) the Borrowers shall not, without the prior written consent of the Lender, make any distribution (whether by dividend or otherwise) or effect any return of capital on any investment made by any shareholder, or any party related to any shareholder;
 - (g) the Borrowers shall take all steps requested by the Lender to cure any deficiencies in the security granted to the Lender in the Loan and Security Documents;
 - (h) unless otherwise agreed to herein, the Borrowers shall not do any act or thing which may have the effect of defeating or delaying the enforcement of the Lender's rights and remedies under the Loan and Security Documents.
- 6.12. **Capital Expenditures.** The Borrowers shall not make any capital expenditures without the prior written consent of the Lender, which consent may be withheld in the Lender's sole discretion.
- 6.13. **Encumbrances.** The Borrowers shall not encumber, sell, transfer, convey, lease, sublease or otherwise dispose of the Property or any part thereof out of the ordinary course of business without the prior written consent of the Lender, which consent may be withheld in the Lender's sole discretion.
- 6.14. **Notice of Default.** The Borrowers shall, upon coming aware of same, forthwith provide the Lender with written notice of the occurrence of an Event of Default hereunder.
- 6.15. **Notice of Enforcement.** The Borrowers shall notify the Lender in writing immediately upon receipt of any claim or demand, verbal or written, from any person, for the payment of indebtedness (excluding claims or demands for repayment of trade payables in the ordinary course of business), or immediately upon learning of any actual or threatened seizure or repossession of property of the Borrowers, or the enforcement of security against the Borrowers in relation to the Property.
- 6.16. **Notice of Proceedings.** The Borrowers shall provide the Lender with notice of the commencement of any law suit, other proceedings or action, aside from the Mahal Litigation, brought by any person against the Borrowers within one business day of receipt of same, and provide the Lender with a copy of the relevant pleadings and diligently keep the Lender current and up to date with respect to the status of any such law suit, proceeding or other action.
- 6.17. **Priority Payables.** The Borrowers shall keep current all of their obligations to creditors who may have a lien, charge, security interest or deemed trust in the properties and assets which may rank in priority or *pari passu* to the security held by the Lender on the properties

and assets of the Borrowers, including, without limitation, all amounts owing for wages, vacation pay, realty taxes, operating costs for the Property (including utilities), employee source deductions pursuant to the *Canada Pension Plan Act* (Canada), *Employment Insurance Act* (Canada) and *Income Tax Act* (Canada), goods and services tax, harmonized sales tax, provincial sales tax, employer health tax, construction liens and Workplace Safety and Insurance Board premiums (collectively, the “**Priority Payables**”).

- 6.18. **Proof of Priority Payables.** The Borrowers shall provide written evidence to the Lender, forthwith upon request made by the Lender, that all Priority Payables have been paid, such written evidence to be in a form and content to the satisfaction of the Lender in its sole discretion.
- 6.19. **Material Contracts.** The Borrowers shall not surrender, terminate, repudiate or amend, vary or modify in a manner adverse to the Lender acting reasonably, any material contract with respect to its business without the prior written consent of the Lender which may be withheld in the Lender’s sole discretion.
- 6.20. **Restructuring and Reorganization Proceedings.** The Borrowers shall not commence any restructuring or reorganization proceeding under the BIA and/or the *Companies’ Creditors Arrangement Act* (Canada) (the “**CCAA**”) without the Lender’s prior written consent. In the event that the Borrowers commence any such proceedings, they agree that the Lender shall be an “unaffected creditor” under any such proceedings, and it hereby consents to a court order lifting any stay of proceedings as against the Lender.
- 6.21. **CRA Consent.** The Borrowers shall contemporaneously with the execution of this Agreement provide the Lender with fully completed and executed business consents on the Canada Revenue Agency standard form (collectively, the “**CRA Consents**”) and at no time revoke the CRA Consents during the Forbearance Period.

ARTICLE VI – DEFAULT

- 7.1. **Events of Default.** Any one or more of the following events will constitute an event of default under this Agreement (each an “**Event of Default**”):
- (a) the non-payment when due of any principal, interest or other amounts payable by the Borrowers to the Lender under this Agreement, including the Additional Credit Facilities, the Loan and Security Documents or otherwise;
 - (b) failure by the Borrowers to obtain an order dismissing the Mahal Litigation within 30 days from the execution of this Agreement;
 - (c) failure by the Borrowers to provide the Lender with occupancy certificates issued for the Property from the City of Brantford by July 1, 2020 or a date that is mutually agreed upon in writing by the Lender and the Borrowers that is prior to July 1, 2020;
 - (d) failure by the Borrowers to repay the Indebtedness on or before the Forbearance Termination Date;

- (e) a default or breach of any obligation, promise, covenant, term or condition occurs under this Agreement or the Loan and Security Documents;
- (f) any material representation, warranty or statement made by the Borrowers in any certificate or other document delivered to the Lender in connection with the Loans or herewith is false or misleading in any material respect;
- (g) failure by the Borrowers to perform or comply with any of their covenants or obligations contained in this Agreement, any of the Loan and Security Documents (as amended herein) or in any other agreement or undertaking with the Lender, other than the covenants, obligations or undertakings with which the Borrowers have already failed to perform or comply with at time of execution of this Agreement;
- (h) failure to provide the Lender with the reporting required under the Loan and Security Documents or this Agreement as and when such reporting is required to be delivered;
- (i) a proceeding is taken by or against the Borrowers with respect to a reorganization, compromise or arrangement with creditors, or to have the Borrowers declared Bankrupt, or a proceeding is taken to have a receiver, interim receiver, lien trustee, receiver and manager or agent appointed over all or any part of the property, assets or undertakings of the Borrowers (including the private appointment of any such receiver, receiver and manager or agent), or a party takes possession of all or any part of the property and assets of the Borrowers by distress or execution, or a similar process is levied or enforced against all or any material part of the property of the Borrowers;
- (j) registration of a claim for lien against the Property unless such claim for lien is discharged within 10 days of such registration;
- (k) the Borrowers commit or allow to occur an act of bankruptcy or make an unauthorized assignment or bulk sale of their property or assets;
- (l) there is a change in the *de jure* or *de facto* control of the Borrowers;
- (m) the Borrowers fail to maintain and keep current payments of Priority Payables, which may result in any claim ranking in priority or *pari passu* to the claim of the Lender;
- (n) the loss, damage, destruction or confiscation of any of the Borrowers' property or assets or any part thereof, unless upon such event, the Borrowers pay to the Lender forthwith such amount as the Lender, in its sole and absolute discretion, determines is satisfactory;
- (o) any person threatens to take or takes possession of any property of the Borrowers by way of or in contemplation of enforcement of security, or a distress or execution or similar process levied or enforced against any property of the Borrowers;

- (p) in the Lender's sole opinion, a material adverse change occurs in the business, affairs, financial condition, operation or ownership of the Borrowers arising for any reason whatsoever;
- (q) the Borrowers fail to maintain insurance on their properties and assets;
- (r) without the Lender's prior written consent, the Borrowers cease or threaten to cease to carry on business in the normal course in the same manner as such business has previously been carried;
- (s) without the prior written consent of the Lender, the Borrowers take any action or commence any proceeding or any action or proceeding is taken or commenced by another person or persons against the Borrowers relating to the reorganization, readjustment, compromise or settlement of the debts owed by the Borrowers to its creditors, including, without limitation, the filing of a Notice of Intention to Make a Proposal under the BIA, the application for an order under the CCAA or the commencement of any similar action or proceeding by any party other than the Lender;
- (t) the filing of an application for a bankruptcy order against the Borrowers pursuant to the provisions of the BIA by any party other than the Lender;
- (u) the Lender, in its sole and absolute discretion, believes that the prospect of payment of the Indebtedness or performance by the Borrowers of any of their obligations under this Agreement or the Loan and Security Documents is or is about to be impaired or that all or any part of the Borrowers' assets is or is about to be placed in jeopardy; and
- (v) the occurrence of any other event which, in the opinion of the Lender, acting reasonably, may materially and adversely impact the priority or enforceability of the Security or the realizable value of the collateral subject to such security;
- (w) the expiration or termination of the Forbearance Period unless the Indebtedness of the Borrowers has been fully repaid to the Lender by such date.

7.2. **Remedies.** In addition to the Lender's rights and remedies available under the Loan and Security Documents, this Agreement, at law or in equity, upon the occurrence of an Event of Default:

- (a) the balance of the Indebtedness shall, at the option of the Lender, become immediately due and payable without further notice or demand by the Lender to the Borrowers; and
- (b) the Security shall, at the Lender's option, become enforceable in accordance with its terms, including without limitation the Lender's rights to: (i) commence power of sale proceedings in respect of the Property; (ii) appoint a private receiver over the Borrowers' properties, assets and undertakings; or (iii) seek the appointment by

a court of an interim receiver, receiver or receiver and manager of the Borrowers' properties, assets and undertakings.

ARTICLE VII – CONSENTS

- 8.1. Subject to applicable law, upon the occurrence of an Event of Default, the Borrowers consent to any action by the Lender in connection with the enforcement of the Loan and Security Documents, without the necessity of further notice or demand, and hereby agree not to directly or indirectly commence, carry on, consent to, or be a party in any way to any proceeding which would constrain any such action or which would call into question the validity or enforceability of the Indebtedness, this Agreement and/or the Loan and Security Documents. Without limiting the generality of the foregoing, upon or after the occurrence of an Event of Default, the Borrowers irrevocably consent to the private or court appointment of an interim receiver, receiver, receiver and manager or lien trustee in respect of any or all of their respective property or assets.

ARTICLE VIII - GENERAL PROVISIONS

- 9.1. **Reimbursement.** The Borrowers agree to reimburse the Lender in respect of all reasonable expenses (including all legal fees and disbursements, at the Lender's lawyers standard hourly rates) which the Lender has incurred or will incur in connection with any review of the Loan and Security Documents, the negotiation, preparation and administration of this Agreement and the enforcement of the Loan and Security Documents. The Lender may pay such expenses directly and the amount so paid shall form part of the Indebtedness and shall bear interest from the date of payment at the highest rate payable by the Borrowers for any of their Indebtedness to the Lender.
- 9.2. **Release.** The Borrowers (the "**Releasers**") hereby absolutely and irrevocably release, remise, acquit and forever discharge the Lender, its officers, directors, shareholders, employees, agents, representatives, consultants, counsel, predecessors, subsidiary corporations, parent corporations, and the successors and assigns of each of the foregoing (all of the foregoing hereinafter called the "**Released Parties**"), from any and all actions, causes of action, suits, debts, claims, demands, liabilities, obligations, damages and expenses of any and every character, known or unknown, direct or indirect, at law or in equity, of whatsoever kind or nature, whether heretofore or hereafter arising, for or because of any manner or things done, omitted or suffered to be done by any of the Released Parties prior to and including the date of execution hereof, and in any way directly or indirectly arising out of or in any way connected to this Agreement, the Loans and the Loan and Security Documents and those matters that were alleged or could have been alleged in the Mahal Litigation (the "**Released Matters**"). The Borrowers represent and warrant to the Lender that they have not transferred, assigned or otherwise conveyed any of their rights, title or interest in any Released Matter to any other person and that the foregoing constitutes a full and complete release of all Released Matters. The foregoing release shall survive the termination of this Agreement and the Loan and Security Documents and the repayment of the Indebtedness.

- 9.4. **Independent Legal Advice.** The Borrowers acknowledge that, in executing and delivering this Agreement, they have acted and continue to act freely and without duress. The Borrowers confirm that they have had the benefit of independent legal advice in connection with the preparation and negotiation of this Agreement.
- 9.5. **Capacity and Authority.** The Borrowers represent and warrant to the Lender that they have the capacity and authority to enter into and perform their obligations under this Agreement.
- 9.6. **Necessary Proceedings.** The execution and delivery of this Agreement and the performance by the Borrowers of their obligations hereunder have been duly authorized by all necessary proceedings.
- 9.7. **Notices.** Any notice, consent or approval required or permitted to be given in connection with this Agreement (a “**Notice**”) shall be in writing and shall be sufficiently given if delivered (whether in person, by courier service or other personal method of delivery), or if transmitted by means of electronic communication:

- (i) in the case of a Notice to the Lender at:

Skymark Holdings Limited
46 Village Centre Place, Suite 300
Mississauga, ON L4Z 1V9

Attention: Paul Millar
Email: paul@yorklondon.com

and with a copy to:

Chaitons LLP
5000 Yonge Street, 10th Floor
Toronto, ON M2N 7E9

Attention: Harvey Chaiton
Email: harvey@chaitons.com

- (ii) in the case of a Notice to Mahal Inc.:

6845 Second Line West
Mississauga, ON L5W 1M8

Attention:

Email:

and with a copy to:

[NTD: Insert Address]

Attention:

Email:

(iii) in the case of a Notice to Golden Miles:

800 Swinbourne Drive
Mississauga, ON L5V 1J6

Attention:

Email:

and with a copy to:

[NTD: Insert Address]

Attention:

Email:

The date of receipt of such notice shall be the date of the actual delivery to the address specified if delivered or the date of actual transmission to the electronic address if sent by electronic communication, unless such date is not a **Business Day**, in which event the date of receipt shall be the next **Business Day** immediately following the date of such delivery or transmission. "**Business Day**" means a day other than a Saturday, Sunday, statutory holiday in the Province of Ontario, or any other day on which the Schedule 1 Canadian

Chartered Lenders located in the City of Toronto are not open for business during normal Banking hours.

- 9.8. **Assignment.** The Borrowers may not assign this Agreement or any of their respective rights or obligations under this Agreement except with the prior written consent of the Lender which may be withheld in the Lender's sole discretion.
- 9.9. **Amendment.** No amendment, modification, waiver of this Agreement and, unless otherwise specified, no consent or approval by any party, shall be binding unless executed in writing by the party to be bound thereby.
- 9.10. **Enurement.** This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective successors (including any successor by reason of amalgamation of any party) and permitted assigns.
- 9.11. **No Third Party Beneficiaries.** Unless expressly stated herein, this Agreement shall be solely for the benefit of the parties hereto and no other person or entity shall be a third party beneficiary hereof.
- 9.12. **No Novation.** This Agreement shall not constitute and shall not be deemed or construed to be a satisfaction, reinstatement, novation or release of any of the Loan and Security Documents.
- 9.13. **Execution and Delivery.** This Agreement may be executed in counterparts, and acceptance of this Agreement may be provided by email transmission in PDF format and, on such execution and transmission, this Agreement shall be binding on the parties with the same force and effect as if originally executed.

[remainder of page intentionally left blank]

IN WITNESS OF WHICH the parties have duly executed this Agreement on the date described above.

**MAHAL VENTURE CAPITAL
INC.**



Name: Jesse Mahal
Title: CEO

**SKYMARK FINANCE
CORPORATION**



Name: Paul Millar
Title: Vice President

WITNESS:



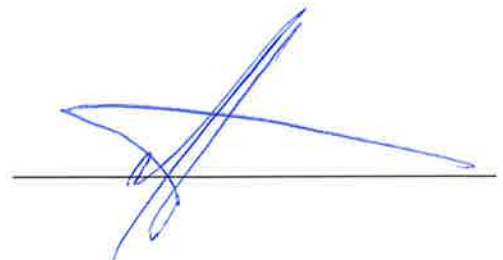
Print Name:



WITNESS:



Print Name:



SCHEDULE "A"

(Loan and Security Documents)

Commitment Letter between Skylark Holdings Limited and Mahal Venture Capital Inc. dated November 30, 2016

Commitment Letter between Skylark Holdings Limited and Santosh Mahal dated June 8, 2015

Commitment Letter between Skylark Holdings Limited and Mahal Venture Capital Inc. dated September 4, 2018

Charge/Mortgage granted by Mahal Venture Capital Inc. in favour of Skymark Finance Corporation registered as Instrument No. BC322166 dated August 9, 2017

Charge/Mortgage granted by Mahal Venture Capital Inc. in favour of Skymark Finance Corporation and KLN Holdings Inc. registered as Instrument No. BC344769 dated September 7, 2018

Transfer of Charge/Mortgage (registered as Instrument No. BC276347 dated June 22, 2015) granted by Merk Investments Ltd. in favour of Skymark Finance Corporation registered as Instrument No. BC311800 dated February 28, 2017

Home Improvement Credit Application and Agreement between Skymark Finance and Golden Mile Food Corporation dated October 25, 2017

Home Improvement Credit Application and Agreement between Skymark Finance and Golden Mile Food Corporation dated December 6, 2017

Home Improvement Credit Application and Agreement between Skymark Finance and Golden Mile Food Corporation – undated dated March 14, 2018

Home Improvement Credit Application and Agreement between Skymark Finance and Golden Mile Food Corporation - undated dated January 25, 2019

Home Improvement Credit Application and Agreement between Skymark Finance and Golden Mile Food Corporation dated January 22, 2019

All items above are herein collectively referred to as the "**Security**".

SCHEDULE "B"

Term Sheet

SCHEDULE "C"

Term Sheet

SCHEDULE "D"

Term Sheet

APPENDIX “J”



November 30, 2016

Mahal Venture Capital Inc.

MORTGAGE COMMITMENT

Please be advised that I would confirm that we have agreed to place first mortgage on 155 Adams Blvd., Brantford, on the following terms and conditions:

APPRAISAL: Subject to lender's approval

SECURITY: A 1st mortgage on 155 Adams Blvd., Brantford

AMOUNT TO BE ADVANCED: \$9,600,000.00
Advanced in stages as construction progresses against Architect's certificate

INTEREST RATE: Bank of Montreal Prime + 11.3% per annum

TERM: One year

REPAYMENTS: Interest only, monthly on advances calculated daily

SPECIAL PRIVILEGES: Mortgage to be completely open on 2 months' bonus upon 60 days written notice to lender.

Con't..../2



CONDITIONS:

The closing is conditional upon the Mortgagor having good and marketable title to the property.

- BROKERAGE FEE:**
- LENDER'S FEE:**
- MONITORING FEE:**
- LEGAL FEES**

480,000⁰⁰
 4% = \$192,000.00 *SM*
 1% = \$48,000.00 *SM* 192,000⁰⁰
 \$5,000.00 per month
 Lender's legal fees + disbursements

I Mahal Venture Capital Inc., hereby accept the above Commitment and acknowledge that I have had ample opportunity to consider the above proposal, and that by my signature hereto, I wish to form a binding contract to take the said money.

WITNESS:

Per: *J. Mahal* Date: DEC. 5, 2016

WE, SKYLARK HOLDINGS LIMITED, hereby commit to give the funds based on the above conditions.

SKYLARK HOLDINGS LIMITED
Licence No. 10341

PER: *[Signature]* Date: Dec 07/16
 Michael Slattery

APPENDIX “K”



September 4, 2018

Mahal Venture Capital Inc.

MORTGAGE COMMITMENT

Please be advised that I would confirm that we have agreed to place second mortgage on 155 Adams Blvd., Brantford, on the following terms and conditions:

APPRAISAL:	Subject to lender's approval
SECURITY:	A 2nd mortgage on 155 Adams Blvd., Brantford Subject to a 1 st mtg of \$9,600,000.00
AMOUNT TO BE ADVANCED:	\$6,400,000.00 Advanced in stages as construction progresses against Architect's certificate
INTEREST RATE:	Bank of Montreal Prime + 11.3% per annum
TERM:	One year
REPAYMENTS:	Interest only, monthly on advances calculated daily
SPECIAL PRIVILEGES:	Mortgage to be completely open on 2 months' bonus upon 60 days written notice to lender.

Con't..../2



CONDITIONS: The closing is conditional upon the Mortgagor having good and marketable title to the property.

BROKERAGE FEE: 5% on advances
LENDER'S FEE: 2% - on advances
MONITORING FEE: \$5,000.00 per month
LEGAL FEES Lender's legal fees + disbursements

I Mahal Venture Capital Inc., hereby accept the above Commitment and acknowledge that I have had ample opportunity to consider the above proposal, and that by my signature hereto, I wish to form a binding contract to take the said money.

MAHAL VENTURE CAPITAL INC.

WITNESS:

Per: Jesse Mahal + Sept 6/18
JESSE MAHAL Date
I HAVE AUTHORITY TO BIND THE CORPORATION

WE, SKYLARK HOLDINGS LIMITED, hereby commit to give the funds based on the above conditions.

SKYLARK HOLDINGS LIMITED
Licence No. 10341
PER: Michael Slattery + Sept 4/18
Date

APPENDIX “L”

CCDC 5B

CCDC 5B

Construction Management Contract - for Services and Construction

2010

Food Processing Plant/Baking Facility

Apply a CCDC 5B copyright seal here. The application of the seal demonstrates the intention of the party proposing the use of this document that it be an accurate and unamended form of CCDC 5B - 2010 except to the extent that any alterations, additions or modifications are set forth in supplementary conditions.

CONSTRUCTION DOCUMENTS COMMITTEE
CANADIAN CONSTRUCTION DOCUMENTS COMMITTEE

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**AGREEMENT BETWEEN OWNER AND CONSTRUCTION MANAGER
- FOR SERVICES AND CONSTRUCTION**

This agreement made on the 18 day of May in the year 2016
by and between

Golden Miles Bread & Bagel Corporation

hereinafter called the "Owner"
and

Vicano Construction Limited

hereinafter called the "Construction Manager"

The *Owner* and *Construction Manager* agree as follows:

ARTICLE A-1 THE SERVICES AND THE WORK

The *Construction Manager* shall

- 1.1 perform the *Services* and the *Work* for

Food Processing Plant/Baking Facility

insert above the title of the Project

located at

155 Adams Blvd., Brantford ON. N3S 7X1

insert above the Place of the Work

and as further described in Article A-3 of the Agreement - DESCRIPTION OF THE PROJECT, for which the Agreement has been signed by the parties, and for which

TBA

insert above the name of the Consultant

is acting as and is hereinafter called the "*Consultant*", and

- 1.2 do and fulfill everything indicated by the *Contract Documents*, and
- 1.3 commence the *Services* and the *Work* by the day of in the year and continue in accordance with any schedule provided in Article A-3 of the Agreement - DESCRIPTION OF THE PROJECT. The *Construction Manager's* obligation to provide *Services* shall end no later than one year after the date of *Substantial Performance of the Work*.

ARTICLE A-2 AGREEMENTS AND AMENDMENTS

- 2.1 This *Contract* supersedes all prior negotiations, representations or agreements, either written or oral, relating in any manner to the *Project*.
- 2.2 This *Contract* may be amended only as provided in the *Contract Documents*.

CCDC 5B - 2010

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ARTICLE A-3 DESCRIPTION OF THE PROJECT

- 3.1 The following is a description of the *Project* including intended use, scope, budget, schedule, phases if applicable, and the anticipated date of *Substantial Performance of the Work*, and any other information which further generally describes the nature of the *Project* and the *Work*:

Scope:

Construction Management Services for the completion of a food processing plant/baking facility and site works

Phase 1: Design and Pre-Construction

Phase 2: Construction

Phase 3: Post - Construction

Date of Substantial Completion:

Budget: Class D Construction Estimate to be completed by
Class B Construction Estimate to be completed by

Above information to be taken in conjunction with Construction Management Proposal dated May 18, 2016 in its entirety as identified 'Appendix A'.

ARTICLE A-4 CONTRACT DOCUMENTS

4.1 The following are the *Contract Documents* referred to in Article A-1 of the Agreement – THE SERVICES AND THE WORK:

- the Agreement Between *Owner* and *Construction Manager* (including the Schedules to the Agreement)
- the Appendix – STIPULATED PRICE OPTION
- the Definitions
- the General Conditions
- the *Construction Documents*
-

Appendix 'A' - Construction Management Proposal in it's entirety as attached hereto.

* (Insert here, attaching additional pages if required, a list identifying all other Contract Documents)

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ARTICLE A-5 CONSTRUCTION MANAGER'S FEE

- 5.1 The *Construction Manager's Fee* shall be equal to the sum of the fee for the *Services* as specified in paragraph 5.2 and the fee for the *Work* as described in paragraph 5.3.
- 5.2 The *Construction Manager's Fee* for the *Services* is comprised of one or more of the following:
1. A fixed amount of Pre-Construction \$4,000/month Construction \$8,000/month Post-Construction \$4,000/month; and
 2. ~~A percentage amount of _____ percent (____ %) of the Construction Cost Estimate. Final reconciliation payments shall be adjusted based on Class A Construction Cost Estimates; and~~
 3. ~~An amount based on the time-based rates for personnel employed by the Construction Manager as described in Schedule B to the Agreement and engaged in performing the Services to the level of effort agreed prior to the commencement of the Services. The Owner may by written request require the Construction Manager to provide prior to commencement of the Services an estimate of the total fee for Services to be performed based on the time-based rates for evaluation and verification purposes.~~

* Strike out inapplicable paragraph(s).

- 5.3 The *Construction Manager's Fee* for the *Work* is comprised of one or more of the following:
1. A percentage fee of ten percent (10 %) of the *Cost of the Work* earned as the *Cost of the Work* accrues. In the event the *Owner* furnishes labour or material below market cost or materials are re-used beyond that anticipated in the original scope of the *Work*, the *Cost of the Work* for purposes of establishing the *Construction Manager's Fee* for the *Work* is the cost of all materials and labour necessary to complete the *Project* as if all materials had been new and as if all labour had been paid for at market prices at the time of construction or, in the event that the construction does not proceed, at existing market prices at the anticipated time of construction; and
 2. ~~A fixed fee of _____ earned as follows:~~

Delete inapplicable paragraph.

- 5.4 The *Construction Manager's Fee* shall be subject to adjustment as may be required in accordance with the provisions of the *Contract Documents* listed in Article A-4 of the Agreement – CONTRACT DOCUMENTS.
- 5.5 All amounts are in Canadian funds.

ARTICLE A-6 REIMBURSABLE EXPENSES FOR THE SERVICES

- 6.1 The reimbursable expenses are the actual expenses, supported by receipts or invoices, that the *Construction Manager* incurred in performing the *Services*, and as identified in Schedule A2 to the Agreement plus the administrative charge of ten percent (10 %). If there are no receipts or invoices, the expenses shall be at rates prevailing in the area of the *Place of the Work* and supported with suitable documentation.
- 6.2 The *Owner* may by written request require the *Construction Manager* to:
1. provide prior to commencement of the *Services* an estimate of the total reimbursable expenses incurred by the *Construction Manager* in performing the *Services* for evaluation and verification purposes; and
 2. inform the *Owner* in writing prior to incurring reimbursable expenses relating to the *Services*.

4

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CCDC 5B – 2010

ARTICLE A-7 COST OF THE WORK

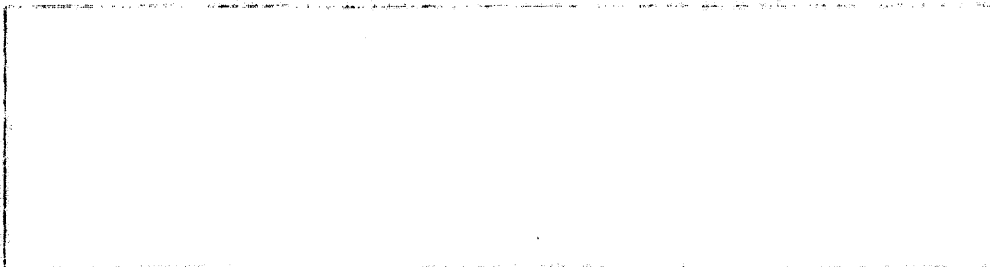
7.1 The *Cost of the Work* is the actual cost incurred by the *Construction Manager* in performing the *Work* and is limited to the actual cost of the following:

- .1 salaries, wages and benefits paid to personnel in the direct employ of the *Construction Manager* under a salary or wage schedule agreed upon by the *Owner* and the *Construction Manager*, or in the absence of such a schedule, actual salaries, wages and benefits paid under applicable bargaining agreement, and in the absence of a salary or wage schedule and bargaining agreement, actual salaries, wages and benefits paid by the *Construction Manager*, for personnel
 - (1) stationed at the *Place of the Work*, in whatever capacity employed;
 - (2) engaged in expediting the production or transportation of material or equipment, at shops or on the road;
 - (3) engaged in the preparation or review of *Shop Drawings*, fabrication drawings and coordination drawings; or
 - (4) engaged in the processing of changes in the *Work*.
- .2 contributions, assessments or taxes incurred for such items as employment insurance, provincial or territorial health insurance, workers' compensation, and Canada or Quebec Pension Plan, insofar as such cost is based on wages, salaries or other remuneration paid to employees of the *Construction Manager* and included in the cost of the *Work* as provided in paragraph 7.1.1;
- .3 travel and subsistence expenses of the *Construction Manager's* personnel described in paragraph 7.1.1;
- .4 all *Products* including cost of transportation thereof;
- .5 materials, supplies, *Construction Equipment*, *Temporary Work*, and hand tools not owned by the workers, including transportation and maintenance thereof, which are consumed in the performance of the *Work*; and cost less salvage value on such items used but not consumed, which remain the property of the *Construction Manager*;
- .6 all tools and *Construction Equipment*, exclusive of hand tools used in the performance of the *Work*, whether rented from or provided by the *Construction Manager* or others, including installation, minor repairs and replacements, dismantling, removal, transportation, and delivery cost thereof;
- .7 the *Construction Manager's* field office;
- .8 deposits lost provided that they are not caused by negligent acts or omissions of the *Construction Manager* and the *Services* are performed in accordance with this *Contract*;
- .9 the amounts of all contracts or written agreements with *Subcontractors* and *Suppliers* and the unrecoverable costs to the *Construction Manager* that result from any *Subcontractor's* or *Supplier's* default, insolvency or abandonment; termination of any *Subcontractor's* or *Supplier's* right to perform due to default by the *Subcontractor* or *Supplier*; or termination of any *Subcontractor's* or *Supplier's* contract due to default by the *Subcontractor* or *Supplier*;
- .10 quality assurance such as independent inspection and testing services;
- .11 charges levied by authorities having jurisdiction at the *Place of the Work*;
- .12 royalties, patent license fees and damages for infringement of patents and cost of defending suits therefor subject always to the *Construction Manager's* obligations to indemnify the *Owner* as provided in paragraph 10.3.1 of GC 10.3 - PATENT FEES;
- .13 premiums for all contract securities and insurance that the *Construction Manager* is required, by the *Contract Documents*, to purchase and maintain;
- .14 taxes, other than *Value Added Taxes*, and duties relating to the *Work* for which the *Construction Manager* is liable;
- .15 charges for long distance communications, courier services, expressage, printing, and reproduction incurred in relation to the performance of the *Work*;
- .16 removal and disposal of waste products and debris;
- .17 the cost of safety measures and requirements;
- .18 legal costs, incurred by the *Construction Manager* in relation to the performance of the *Work* provided that they are not caused by negligent acts or omissions of the *Construction Manager* and the *Work* is performed in accordance with this *Contract*;
- .19 the cost of financing the *Work* in accordance with the method determined by the parties and identified in Article A-3 of the Agreement - DESCRIPTION OF THE PROJECT;

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- .20 the cost of auditing when requested by the *Owner*;
- .21 the cost of project-specific information technology and usage in accordance with the method determined by the parties in writing;
- .22 the cost of removal or containment of toxic or hazardous substances pursuant to GC 9.2 - TOXIC AND HAZARDOUS SUBSTANCES;
- .23 other costs incurred in the performance of the *Work* as listed below:



- 7.2 The *Cost of the Work* excludes *Value Added Taxes* and shall be at rates prevailing in the locality of the *Place of the Work*, except with the prior consent of the *Owner*.
- 7.3 Any costs incurred by the *Construction Manager* due to failure on the part of the *Construction Manager* to exercise reasonable care and diligence in the *Construction Manager's* attention to the *Work* shall be borne by the *Construction Manager*.
- 7.4 All cash discounts shall accrue to the *Construction Manager* unless the *Owner* deposits funds with the *Construction Manager* with which to make payments, or where the *Owner* pays the costs of financing the *Work*, in which case the cash discounts shall accrue to the *Owner*.
- 7.5 All trade discounts, rebates and refunds, and all returns from sale of surplus materials and equipment applicable to the *Work* shall accrue to the *Owner*, and the *Construction Manager* shall make provisions so that they can be secured.
- 7.6 The *Owner* may by written request require the *Construction Manager* to:
 - .1 provide prior to commencement of the *Work* an estimate of the total *Cost of the Work* for evaluation and verification purposes; and
 - .2 inform the *Owner* in writing prior to incurring reimbursable expenses relating to the *Cost of the Work*.

ARTICLE A-8 OPTIONS

8.1 ~~The *Owner* and the *Construction Manager* may agree to exercise the options described in paragraph 8.2, 8.3 or 8.4 at the time of signing of this Contract or any time during the term of the Contract. Any agreement to exercise any of the following options after the signing of this Contract shall be recorded by a Change Order.~~

8.2 ~~GUARANTEED MAXIMUM PRICE (GMP) OPTION~~

~~The sum of the *Price of the Services* and the *Price of the Work* are guaranteed by the *Construction Manager* not to exceed _____ /100 dollars (\$ _____);~~

~~subject to the adjustment as provided in GC 6.1 OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 CHANGE ORDER or GC 6.3 CHANGE DIRECTIVE. Any amount, consisting of the sum of the *Price of the Services* and the *Price of the Work*, in excess of this *Guaranteed Maximum Price* will be paid by the *Construction Manager* without reimbursement by the *Owner*.~~

8.3 ~~GUARANTEED MAXIMUM PRICE PLUS % COST SAVINGS OPTION~~

~~The *Price of the Services* and the *Price of the Work* are guaranteed by the *Construction Manager* not to exceed _____ /100 dollars (\$ _____);~~

~~subject to the adjustment as provided in GC 6.1 OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 CHANGE ORDER or GC 6.3 CHANGE DIRECTIVE.~~

6
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At the conclusion of the Project,

- 1 any amount, consisting of the sum of the Price of the Services and the Price of the Work, in excess of this Guaranteed Maximum Price will be paid by the Construction Manager without reimbursement by the Owner.
- 2 if the sum of the Price of the Services and the Price of the Work is less than this Guaranteed Maximum Price, the difference will be disbursed as follows:
 - (1) retained by the Owner: _____ %
 - (2) paid to the Construction Manager: _____ %

8.4 STIPULATED PRICE OPTION

~~The Owner and the Construction Manager may agree to change this Contract to a stipulated price contract, in accordance with the amendments as provided in the Appendix – STIPULATED PRICE OPTION.~~

ARTICLE A-9 PAYMENT

- 9.1 Where required by provincial or territorial legislation, payments shall be subject to the lien legislation applicable to the Place of the Work. The Owner shall pay the Construction Manager:
- 1 payments on account of the Construction Manager's Fee for the Services earned as described in Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE together with such Value Added Taxes as may be applicable to such payments, and
 - 2 payments on account of the reimbursable expenses for the Services earned as described in Article A-6 of the Agreement – REIMBURSABLE EXPENSES FOR THE SERVICES together with such Value Added Taxes as may be applicable to such payments,
 - 3 payments on account of the Price of the Work when due in the amount certified by the Consultant together with such Value Added Taxes as may be applicable to such payments,
 - 4 upon Substantial Performance of the Work, the unpaid balance of the holdback amount when due together with such Value Added Taxes as may be applicable to such payment, and
 - 5 upon the issuance of the final certificate for payment, the unpaid balance of the Construction Manager's Fee for the Services, the reimbursable expenses for the Services, and the Price of the Work when due together with such Value Added Taxes as may be applicable to such payment.
- 9.2 In the event of loss or damage occurring where payment becomes due under the property and boiler insurance policies, payments shall be made to the Construction Manager in accordance with the provisions of GC 11.1 – INSURANCE.
- 9.3 Interest
- 1 Should either party fail to make payments as they become due under the terms of this Contract or in an award by arbitration or court, interest at the following rates on such unpaid amounts shall also become due and payable until payment:
 - (1) 2% per annum above the prime rate for the first 60 days.
 - (2) 4% per annum above the prime rate after the first 60 days.
 Such interest shall be compounded on a monthly basis. The prime rate shall be the rate of interest quoted by

Royal Bank of Canada

(Insert name of chartered lending institution whose prime rate is to be used)

for prime business loans as it may change from time to time.

- 2 Interest shall apply at the rate and in the manner prescribed by paragraph 9.3.1 of this Article on the settlement amount of any claim in dispute that is resolved either pursuant to Part 8 of the General Conditions – DISPUTE RESOLUTION or otherwise, from the date the amount would have been due and payable under the Contract, had it not been in dispute, until the date it is paid.

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ARTICLE A-10 RECEIPT OF AND ADDRESSES FOR NOTICES IN WRITING

- 10.1 *Notices in Writing* will be addressed to the recipient at the address set out below.
- 10.2 The delivery of a *Notice in Writing* will be by hand, by courier, by prepaid first class mail, or by facsimile or other form of electronic communication during the transmission of which no indication of failure of receipt is communicated to the sender.
- 10.3 A *Notice in Writing* delivered by one party in accordance with this *Contract* will be deemed to have been received by the other party on the date of delivery if delivered by hand or courier, or if sent by mail it shall be deemed to have been received 5 calendar days after the date on which it was mailed, provided that if either such day is not a *Working Day*, then the *Notice in Writing* shall be deemed to have been received on the *Working Day* next following such day.
- 10.4 A *Notice in Writing* sent by facsimile or other form of electronic communication shall be deemed to have been received on the date of its transmission provided that if such day is not a *Working Day* or if it is received after the end of normal business hours on the date of its transmission at the place of receipt, then it shall be deemed to have been received at the opening of business at the place of receipt on the first *Working Day* next following the transmission thereof.
- 10.5 An address for a party may be changed by *Notice in Writing* to the other party setting out the new address in accordance with this Article.

Owner

Golden Miles Bread & Bagel Corporation

*name of Owner**

6845 Second Line West, Mississauga Ontario L5W 1M8

*address**facsimile number**email address**Construction Manager*

Vicano Construction Limited

*name of Construction Manager**

225 Paris Road, Brantford, ON. N3R 1J2

address(519) 759-6911
*facsimile number*peter.vicano@vicano.com
*email address**Consultant*

TBA

*name of Consultant***address**facsimile number**email address*

* If it is intended that the notice must be received by a specific individual, that individual's name shall be indicated.

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ARTICLE A-11 LANGUAGE OF THE CONTRACT

11.1 When the *Contract Documents* are prepared in both the English and French languages, it is agreed that in the event of any apparent discrepancy between the English and French versions, the English/French language shall prevail.

Complete this statement by striking out inapplicable term.

11.2 This Agreement is drawn in English at the request of the parties hereto. La présente convention est rédigée en anglais à la demande des parties.

ARTICLE A-12 SUCCESSION

12.1 The *Contract* shall enure to the benefit of and be binding upon the parties hereto, their respective heirs, legal representatives, successors, and assigns.

In witness whereof the parties hereto have executed this Agreement by their respective hands or the hands of their duly authorized representatives.

SIGNED AND DELIVERED

in the presence of:

WITNESS

signature

name of person signing

signature

name of person signing

WITNESS

signature

Karen Seale
name of person signing

signature

name of person signing

OWNER

Golden Miles Bread & Bagel Corporation

name of Owner

signature

Santosh Mahal
name and title of person signing

signature

name and title of person signing

CONSTRUCTION MANAGER

Vicano Construction Limited

name of Construction Manager

signature

Peter Vicano, President
name and title of person signing

signature

name and title of person signing

N.B. Where legal jurisdiction, local practice or Owner or Construction Manager requirement calls for:
(a) *proof of authority to execute this document, attach such proof of authority in the form of a certified copy of a resolution naming the representative(s) authorized to sign the Agreement for and on behalf of the corporation or partnership; or*
(b) *the affixing of a corporate seal, this Agreement should be properly sealed.*

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SCHEDULE A1 TO THE AGREEMENT – SERVICES AND COMPENSATION

1. PRECONSTRUCTION	Performed by the Owner or someone other than the Construction Manager	Performed by the Construction Manager (F1/F2/F3)	Not Applicable
(*Note: F1 Included in the fixed amount as described in paragraph 5.2.1 of Article A-5 – CONSTRUCTION MANAGER'S FEE. F2 Included in the percentage amount as described in paragraph 5.2.2 of Article A-5 – CONSTRUCTION MANAGER'S FEE. F3 Fee to the Construction Manager based on time-based rates as described in paragraph 5.2.3 of Article A-5 – CONSTRUCTION MANAGER'S FEE.)			
1.1 General Services .1 Attend regular <i>Project</i> meetings with the <i>Owner</i> and the <i>Consultant</i> . .2 Provide advice to the <i>Owner</i> and the <i>Consultant</i> with respect to construction and market conditions.		F1	
1.2 Pre-design .1 Estimating: (1) Confirm or prepare a <i>Class D Construction Cost Estimate</i> . (2) Advise the <i>Owner</i> if it appears that the <i>Construction Cost Estimate</i> may exceed the <i>Project</i> budget, and make recommendation for corrective action. .2 Scheduling: Prepare a preliminary overall <i>Project</i> schedule.		F1	
1.3 Schematic Design Phase .1 Constructability: Provide advice on site use and possible improvements, selection of materials, assembly systems, and, equipment and provide recommendations on construction feasibility, availability of materials and labour, time requirements for installation and construction, and factors related to alternative designs and possible economics. .2 Estimating: (1) Prepare a <i>Class C Construction Cost Estimate</i> at the end of the Schematic Design Phase. (2) Advise the <i>Owner</i> if it appears that the <i>Construction Cost Estimate</i> may exceed the <i>Project</i> budget, and make recommendation for corrective action. .3 Scheduling: Prepare, in consultation with the <i>Consultant</i> and the <i>Owner</i> , a preliminary <i>Project</i> schedule for the <i>Owner's</i> review; such <i>Project</i> schedule shall take into consideration the sequence and timing of the required basic program decisions, including anticipated design time, approval period, preparation of documentation, bid calls and subsequent evaluations, trade contract awards, on-site construction activities, and the anticipated date of <i>Substantial Performance of the Work</i> . .4 Other Services: Assist in providing liaison and coordination among government authorities, utility companies, and other authorities having jurisdiction over the <i>Place of the Work</i> .		F1	
1.4 Design Development Phase .1 Constructability: (1) Provide updates as necessary regarding the availability of materials and labour, building systems, and possible economics. (2) Make recommendations to the <i>Owner</i> and the <i>Consultant</i> regarding the scope of <i>Work</i> packages and <i>Work</i> to be performed by the <i>Construction Manager's</i> own forces to help facilitate the subsequent bidding and awarding of <i>Subcontractor</i> and <i>Supplier</i> contracts. (3) Review the <i>Specifications</i> and <i>Drawings</i> and, at the end of the Design Development Phase, make recommendations to the <i>Owner</i> and the <i>Consultant</i> as to constructability and coordination among the <i>Subcontractors</i> . .2 Estimating and Cost Control: (1) Prepare a <i>Class B Construction Cost Estimate</i> at the end of the Design Development Phase. (2) Advise the <i>Owner</i> if it appears that the <i>Construction Cost Estimate</i> may exceed the <i>Project</i> budget, and make recommendations for corrective action. (3) Establish a cost control program and prepare a cash flow forecast for the <i>Project</i> .		F1	

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SCHEDULE A1 TO THE AGREEMENT – SERVICES AND COMPENSATION

<p>1. PRECONSTRUCTION</p> <p>(*Note: F1 Included in the fixed amount as described in paragraph 5.2.1 of Article A-5 – CONSTRUCTION MANAGER'S FEE. F2 Included in the percentage amount as described in paragraph 5.2.2 of Article A-5 – CONSTRUCTION MANAGER'S FEE. F3 Fee to the Construction Manager based on time-based rates as described in paragraph 5.2.3 of Article A-5 – CONSTRUCTION MANAGER'S FEE.)</p>	<p>Performed by the Owner or someone other than the Construction Manager</p>	<p>Performed by the Construction Manager (*F1/F2/F3)</p>	<p>Not Applicable</p>
<p>.3 Scheduling:</p> <p>(1) Review and update the <i>Project</i> schedule with appropriate details.</p> <p>(2) Advise the <i>Owner</i> if it appears that the <i>Project</i> schedule may vary from that specified in Article A-3 of the Agreement – DESCRIPTION OF THE PROJECT or otherwise agreed with the <i>Owner</i>, and make recommendations for corrective action.</p> <p>(3) Make recommendations to the <i>Owner</i> regarding any equipment or materials which should be pre-ordered to meet the <i>Project</i> schedule.</p>	<p><input type="checkbox"/></p>	<p>F1</p>	<p><input type="checkbox"/></p>
<p>1.5 Construction Document Phase</p> <p>.1 Constructability:</p> <p>(1) Provide updates as necessary regarding the availability of materials and labour, building systems, and possible economies.</p> <p>(1) Review the <i>Specifications</i> and <i>Drawings</i> and make recommendations to the <i>Owner</i> and the <i>Consultant</i> as to clarity, consistency, constructability, and coordination among the <i>Subcontractors</i>.</p> <p>(2) Assist the <i>Owner</i> and the <i>Consultant</i> in preparing bid documents for <i>Subcontractors</i>.</p> <p>(3) Assist the <i>Owner</i> in determining the contract security requirements of <i>Subcontractors</i>.</p> <p>.2 Estimating and Cost Control:</p> <p>(1) Update the <i>Class B Construction Cost Estimate</i> at defined intervals of <i>Construction Documents</i> completion.</p> <p>(2) Prepare a <i>Class A Construction Cost Estimate</i> at the end of the Construction Document Phase.</p> <p>(3) Update the cash flow forecasts for the <i>Project</i>.</p> <p>(4) Advise the <i>Owner</i> if it appears that the <i>Construction Cost Estimate</i> may exceed the <i>Project</i> budget, and make recommendations for corrective action.</p> <p>.3 Scheduling:</p> <p>(1) Review and update the <i>Project</i> schedule with appropriate details.</p> <p>(2) Advise the <i>Owner</i> if it appears that the <i>Project</i> schedule may vary from that specified in Article A-3 of the Agreement – DESCRIPTION OF THE PROJECT or otherwise agreed with the <i>Owner</i>, and make recommendations for corrective action, including changes to <i>Project</i> scope, schedule or budget.</p> <p>.4 Other Services:</p> <p>(1) Make recommendations to the <i>Owner</i> regarding any equipment or materials which should be pre-ordered to meet the <i>Project</i> objective.</p>		<p>F1</p> <p>F1</p> <p>F1</p> <p>F1</p>	
<p>1.6 Construction Procurement Phase</p> <p>.1 Scheduling:</p> <p>(1) Review and update the <i>Project</i> schedule with appropriate details.</p> <p>.2 Contracting:</p> <p>(1) Develop methods of solicitation for <i>Subcontractors</i> and the distribution of addenda.</p> <p>(2) Prepare the prequalification criteria for <i>Subcontractors</i> and <i>Suppliers</i> as required by the <i>Owner</i>.</p> <p>(3) Review for completeness and coordinate all bid documents for the solicitation of competitive bids for the <i>Work</i> to be performed by <i>Subcontractors</i>.</p> <p>.3 Other Services:</p> <p>(1) Update the cash flow forecasts for the <i>Project</i>.</p>	<p><input type="checkbox"/></p>	<p>F1</p> <p>F1</p>	<p><input checked="" type="checkbox"/></p>

SCHEDULE A1 TO THE AGREEMENT - SERVICES AND COMPENSATION

2. CONSTRUCTION	Performed by the Owner or someone other than the Construction Manager	Performed by the Construction Manager (F1/F2/F3)	Not Applicable
(*Note: F1 Included in the fixed amount as described in paragraph 5.2.1 of Article A-5 - CONSTRUCTION MANAGER'S FEE. F2 Included in the percentage amount as described in paragraph 5.2.2 of Article A-5 - CONSTRUCTION MANAGER'S FEE. F3 Fee to the Construction Manager based on time-based rates as described in paragraph 5.2.3 of Article A-5 - CONSTRUCTION MANAGER'S FEE.)			
2.1 General Service			
.1 Chair and minute regular <i>Project</i> meetings with the <i>Owner</i> and the <i>Consultant</i> .		F1	
2.2 Cost Control and Accounting			
.1 Prepare and update the <i>Construction Cost</i> and cash flow forecasts in accordance with the <i>Project</i> budget as specified in Article A-3 of the Agreement - DESCRIPTION OF THE PROJECT or otherwise agreed with the <i>Owner</i> .		F1	
.2 Develop, implement and maintain a system of <i>Project</i> cost control and accounting.		F1	
.3 Advise the <i>Owner</i> and the <i>Consultant</i> on the variances between actual cost and <i>Construction Cost Estimate</i> .		F1	
.4 Provide reasonable assistance and information to permit recovery of all tax rebates where applicable.	<input type="checkbox"/>		<input checked="" type="checkbox"/>
.5 Provide recommendations to the <i>Owner</i> for necessary changes to maintain the <i>Project</i> budget and <i>Project</i> schedule.		F1	
3. POST-CONSTRUCTION			
3.1 General Service			
.1 Prepare final <i>Construction Cost</i> report.		F1	
3.2 Occupancy Review			
.1 Assist the <i>Owner</i> in conducting post-construction occupancy review.		F1	

SCHEDULE A2 – REIMBURSABLE EXPENSES APPLICABLE TO SCHEDULE A1

Unless otherwise agreed to by the parties or as indicated in the following table, all expense items relating to *Services* are included in the *Construction Manager's Fee* for the *Services* as described in paragraph 5.2 of Article of the Agreement A-5 – CONSTRUCTION MANAGER'S FEE.

	Costs Included in the Construction Manager's Fee (A-5.2)	Reimbursable Expenses (A-6)
1. Travel and subsistence expenses of the <i>Construction Manager's</i> personnel outside a radius of 50km from the <i>Place of the Work</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. Charges for long distance telephone and facsimile communications, courier services, reproduction of <i>Contract Documents</i> incurred in relation to the performance of this <i>Contract</i> .	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. The cost of <i>Project</i> specific information technology support in accordance with the method determined by the parties.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Deposits lost provided that they are not caused by negligent acts or omissions of the <i>Construction Manager</i> and the <i>Services</i> are performed in accordance with this <i>Contract</i> .		<input checked="" type="checkbox"/>
5. The costs to the <i>Construction Manager</i> that result from any <i>Subcontractor's</i> insolvency or failure to perform.		<input checked="" type="checkbox"/>
6. Charges levied by authorities having jurisdiction at the <i>Place of the Work</i> .		<input checked="" type="checkbox"/>
7. Royalties, patent licence fees and damages for infringement of patents and cost of defending suits therefore.		<input checked="" type="checkbox"/>
8. Any adjustment in taxes and duties directly related to the <i>Project</i> for which the <i>Construction Manager</i> is liable.		<input checked="" type="checkbox"/>
9. Losses and expenses sustained by the <i>Construction Manager</i> for matters which are the subject of the insurance coverages obtained pursuant to GC 11.1 – INSURANCE when such losses and expenses are not recoverable because the amounts are in excess of collectible amounts, within the deductible amounts or are not insurable.		<input checked="" type="checkbox"/>
10. The costs incurred due to emergencies affecting the safety of persons or property.		<input checked="" type="checkbox"/>
11. Legal costs, incurred by the <i>Construction Manager</i> in relation to the performance of the <i>Services</i> provided that they are not caused by negligent acts or omissions of the <i>Construction Manager</i> and the <i>Services</i> are performed in accordance with this <i>Contract</i> .		<input checked="" type="checkbox"/>
12. Such other costs directly incurred by the <i>Construction Manager</i> in the performance of this <i>Contract</i> as follows:		<input checked="" type="checkbox"/>

SCHEDULE B - TIME-BASED RATES FOR PERSONNEL EMPLOYED BY THE CONSTRUCTION MANAGER

Personnel employed by the Construction Manager in the performance of the Services and Work.	Unit	Rate
Vicano Construction Labour and Equipment Rate Sheets included in Proposal		

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DEFINITIONS

The following Definitions apply to this *Contract Documents*. References in the definition to the singular shall be considered to include the plural as the context requires.

Class A Construction Cost Estimate

The *Class A Construction Cost Estimate* is an estimate of the *Construction Cost* based on the completed *Contract Documents*. *Class A Construction Cost Estimate* is the final estimate before the bid or proposal call. *Class A Construction Cost Estimate* shall be presented in elemental format and include labour and material costs, allowance for all costs resulting from the *Project* schedule, all actual associated costs, including cash allowances, contingencies, allowances for design, escalation, market conditions and anticipated amendment amounts as applicable.

Class B Construction Cost Estimate

The *Class B Construction Cost Estimate* is an estimate of the *Construction Cost* with a level of precision that is based on the degree of completion of the *Contract Documents* at the time of preparation of the estimate. The *Class B Construction Cost Estimate* is typically prepared when all site or installation investigations are completed and the design of the major systems and sub-systems of the *Project* (including outline specifications and preliminary drawings and models) are well underway. *Class B Construction Cost Estimate* shall be presented in elemental format and include labour and material costs, allowance for all costs resulting from the *Project* schedule, all actual associated costs, including cash allowances, contingencies, allowances for design, escalation, market conditions and anticipated amendment amounts as applicable.

Class C Construction Cost Estimate

The *Class C Construction Cost Estimate* is an estimate of the *Construction Cost* based on updated *Owner* requirements, general description of the *Project*, preliminary site information and existing conditions, and takes into consideration market conditions as well as basic implementation logistics. *Class C Construction Cost Estimate* shall include labour and material costs and the *Owner's* construction contingencies and allowances.

Class D Construction Cost Estimate

The *Class D Construction Cost Estimate* is an estimate of the *Construction Cost* based on the *Owner's* functional requirements to the degree known at the time. The *Class D Construction Cost Estimate* shall as a minimum be based on historical cost data for similar projects, suitably adjusted for such factors as inflation, location, risk, quality, size, and time. All related factors affecting cost are considered to the extent possible. The *Class D Construction Cost Estimate* provides the *Owner* an indication of the order of magnitude of the *Construction Cost* for a project completed within the estimated completion date, and shall include labour and material costs and the *Owner's* construction contingencies and allowances.

Change Directive

A *Change Directive* is a written instruction prepared by the *Consultant* and signed by the *Owner* directing the *Construction Manager* to proceed with a change in the *Work* within the general scope of this *Contract* prior to the *Owner* and the *Construction Manager* agreeing upon an adjustment in any or all of the *Construction Manager's Fee*, the *Guaranteed Maximum Price* and the *Contract Time*.

Change Order

A *Change Order* is a written amendment to this *Contract* prepared by the *Consultant* and signed by the *Owner* and the *Construction Manager* stating their agreement upon:

- a change in the *Services*;
- a change in the *Work*;
- the method of adjustment or the amount of the adjustment in the *Construction Manager's Fee*, if any;
- the method of adjustment or the amount of the adjustment in the *Guaranteed Maximum Price*, if any;
- the extent of the adjustment in the *Contract Time*, if any; and
- the options described in Article A-8 of the Agreement – OPTIONS.

Construction Cost

Construction Cost means the actual cost of all elements of the *Project* including all applicable taxes but excluding the applicable value added taxes, whether recoverable or not. *Construction Cost* does not include the *Construction Manager's Fee*, the reimbursable expenses for the *Services* as described in Article A-6 of the Agreement – REIMBURSABLE EXPENSES FOR THE SERVICES and the compensation of the *Consultant*.

Construction Cost Estimate

Construction Cost Estimate is either a *Class A Construction Cost Estimate*, a *Class B Construction Cost Estimate*, a *Class C Construction Cost Estimate*, or a *Class D Construction Cost Estimate*, as the context shall require and is prepared with a level of precision commensurate with the level of detail of information available at the time.

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Construction Documents

The *Construction Documents* consist of the *Specifications* and *Drawings* that are consistent with the *Contract Documents* and are prepared by the *Consultant* and accepted by the *Owner* after execution of the Agreement for the performance of the *Project*.

Construction Equipment

Construction Equipment means all machinery and equipment, either operated or not operated, that is required for preparing, fabricating, conveying, erecting, or otherwise performing the *Work* but is not incorporated into the *Work*.

Construction Manager

The *Construction Manager* is the person or entity identified as such in the Agreement.

Construction Manager's Fee

The *Construction Manager's Fee* is the *Construction Manager's* fee for performing the *Services* and the *Work* and the amount is as stipulated in Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE.

Consultant

The *Consultant* is the person or entity engaged by the *Owner* and identified as such in the Agreement. The *Consultant* is the Architect, the Engineer or entity licensed to practise in the province or territory of the *Place of the Work*.

Contract

The *Contract* is the undertaking by the parties to perform their respective duties, responsibilities and obligations as prescribed in the *Contract Documents* and represents the entire agreement between the parties.

Contract Documents

The *Contract Documents* consist of those documents listed in Article A-4 of the Agreement – CONTRACT DOCUMENTS and amendments agreed upon between the parties.

Contract Time

The *Contract Time* is the time stipulated in paragraph 1.3 of Article A-1 of the Agreement – THE SERVICES AND THE WORK.

Cost of the Work

The *Cost of the Work* is the amount stipulated in Article A-7 of the Agreement – COST OF THE WORK which excludes *Value Added Taxes*.

Drawings

The *Drawings* are the graphic and pictorial portions of the *Contract Documents*, wherever located and whenever issued, showing the design, location and dimensions of the *Work*, generally including plans, elevations, sections, details, and diagrams.

Guaranteed Maximum Price

The *Guaranteed Maximum Price* is the amount, if any, stipulated in paragraphs 8.2 or 8.3 of Article A-8 of the Agreement – OPTIONS which excludes *Value Added Taxes*. In the event that no amount is stipulated in paragraphs 8.2 or 8.3 of Article A-8 of the Agreement – OPTIONS, the provisions pertinent to the *Guaranteed Maximum Price*, wherever they appear in this *Contract*, shall be individually inoperative and considered as deleted from this agreement.

Notice in Writing

A *Notice in Writing*, where identified in this *Contract*, is a written communication between the parties or between them and the *Consultant* that is transmitted in accordance with the provisions of Article A-10 of the Agreement – RECEIPT OF AND ADDRESSES FOR NOTICES IN WRITING.

Owner

The *Owner* is the person or entity identified as such in the Agreement.

Place of the Work

The *Place of the Work* is the designated site or location of the *Work* identified in the Agreement.

Price of the Services

The *Price of the Services*, which excludes *Value Added Taxes*, is the sum of the *Construction Manager's Fee* for the *Services* as stipulated in paragraph 5.2 of Article A-5 – CONSTRUCTION MANAGER'S FEE and the reimbursable expenses for the *Services* as stipulated in paragraph 6.1 of Article A-6 of the Agreement – REIMBURSABLE EXPENSES FOR THE SERVICES.

Price of the Work

The *Price of the Work*, which excludes *Value Added Taxes*, is the sum of the *Construction Manager's Fee* for the *Work* as stipulated in paragraph 5.3 of Article A-5 – CONSTRUCTION MANAGER'S FEE and the *Cost of the Work*.

Product

Product means material, machinery, equipment, and fixtures incorporated into the *Work*, but does not include *Construction Equipment*.

Project

The *Project* means the total construction as described in Article A-3 of the Agreement – DESCRIPTION OF THE PROJECT contemplated by the *Owner* of which the *Work* may be the whole or a part.

Services

The *Services* means all services described in Schedule A1 to the Agreement – SERVICES AND COMPENSATION to be performed by the *Construction Manager* under this *Contract*.

Shop Drawings

Shop Drawings are drawings, diagrams, illustrations, schedules, performance charts, brochures, *Product* data, and other data which the *Construction Manager* provides to illustrate details of portions of the *Work*.

Specifications

The *Specifications* are that portion of the *Contract Documents*, wherever located and whenever issued, consisting of the written requirements and standards for *Products*, systems, workmanship, quality, and the services necessary for the performance of the *Work*.

Subcontractor

A *Subcontractor* is a person or entity having a direct contract with the *Construction Manager* to perform a part or parts of the *Work* at the *Place of the Work*.

Substantial Performance of the Work

Substantial Performance of the Work is as defined in the law legislation applicable to the *Place of the Work*. If such legislation is not in force or does not contain such definition, or if the *Work* is governed by the Civil Code of Quebec, *Substantial Performance of the Work* shall have been reached when the *Work* is ready for use or is being used for the purpose intended and is so certified by the *Consultant*.

Supplemental Instruction

A *Supplemental Instruction* is an instruction, not involving adjustment in the *Price of the Work* or *Contract Time*, in the form of *Specifications*, *Drawings*, schedules, samples, models or written instructions, consistent with the intent of the *Contract Documents*. It is to be issued by the *Consultant* to supplement the *Contract Documents*, as required for the performance of the *Work*.

Supplier

A *Supplier* is a person or entity having a direct contract with the *Construction Manager* to supply *Products*.

Temporary Work

Temporary Work means temporary supports, structures, facilities, services, and other temporary items, excluding *Construction Equipment*, required for the execution of the *Work* but not incorporated into the *Work*.

Value Added Taxes

Value Added Taxes means such sums as shall be levied upon the *Owner's* payment to the *Construction Manager* by the Federal or any Provincial or Territorial government and is computed as a percentage of such payment and includes the Goods and Services Tax, the Quebec Sales Tax, the Harmonized Sales Tax, and any other similar tax, the collection and payment of which have been imposed on the *Construction Manager* by the tax legislation.

Work

The *Work* means the total construction and related services to be performed by the *Construction Manager* as required by the *Contract Documents* but does not include *Services*.

Working Day

Working Day means a day other than a Saturday, Sunday, statutory holiday or statutory vacation day that is observed by the construction industry in the area of the *Place of the Work*.

GENERAL CONDITIONS**PART 1 GENERAL PROVISIONS****GC 1.1 CONTRACT DOCUMENTS**

- 1.1.1 The intent of the *Contract Documents* is to include the labour, *Products* and services necessary for the performance of the *Work* by the *Construction Manager* in accordance with these documents. It is not intended, however, that the *Construction Manager* shall supply products or perform services or work not consistent with, not covered by, or not properly inferable from the *Contract Documents*.
- 1.1.2 Nothing contained in the *Contract Documents* shall create any contractual relationship between:
- .1 the *Owner* and a *Subcontractor*, a *Supplier*, or their agent, employee, or other person performing any of the *Work*.
 - .2 the *Consultant* and the *Construction Manager*, a *Subcontractor*, a *Supplier*, or their agent, employee or other person performing any of the *Work*.
- 1.1.3 The components of the *Contract Documents* are complementary, and what is required by any one shall be as binding as if required by all.
- 1.1.4 Words and abbreviations which have well known technical or trade meanings are used in the *Contract Documents* in accordance with such recognized meanings.
- 1.1.5 Neither the organization of the *Specifications* nor the arrangement of *Drawings* shall control the *Construction Manager* in dividing the work among *Subcontractors* and *Suppliers*.
- 1.1.6 If there is a conflict within the *Contract Documents*:
- .1 the order of priority of documents, from highest to lowest, shall be:
 - the Agreement between the *Owner* and the *Construction Manager* (including the Schedules to the Agreement),
 - the Definitions,
 - Supplementary Conditions, if any
 - the General Conditions,
 - the *Construction Documents*
 - Division 1 of the *Specifications*,
 - technical *Specifications*,
 - material and finishing schedules,
 - the *Drawings*.
 - .2 *Drawings* of larger scale shall govern over those of smaller scale of the same date.
 - .3 dimensions shown on *Drawings* shall govern over dimensions scaled from *Drawings*.
 - .4 later dated documents shall govern over earlier documents of the same type.
 - .5 noted materials and annotations shall govern over graphic indications.
- 1.1.7 The *Owner* shall provide the *Construction Manager*, without charge, sufficient copies of the *Construction Documents* to perform the *Work*.
- 1.1.8 *Specifications*, *Drawings*, models, and copies thereof furnished by the *Consultant* are and shall remain the *Consultant's* property, with the exception of the signed *Contract* sets, which shall belong to each party to this *Contract*. All *Specifications*, *Drawings*, and models furnished by the *Consultant* are to be used only with respect to the *Work* and are not to be used on other work. These *Specifications*, *Drawings* and models are not to be copied or altered in any manner without the written authorization of the *Consultant*.
- 1.1.9 Models furnished by the *Construction Manager* at the *Owner's* expense are the property of the *Owner*.

GC 1.2 LAW OF THE CONTRACT

- 1.2.1 The law of the *Place of the Work* shall govern the interpretation of the *Contract*.

GC 1.3 RIGHTS AND REMEDIES

- 1.3.1 Except as expressly provided in the *Contract Documents*, the duties and obligations imposed by the *Contract Documents* and the rights and remedies available thereunder shall be in addition to and not a limitation of any duties, obligations, rights, and remedies otherwise imposed or available by law.

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- 2.3.17 All certificates issued by the *Consultant* will be to the best of the *Consultant's* knowledge, information and belief. By issuing any certificate, the *Consultant* does not guarantee the *Work* is correct or complete.
- 2.3.18 The *Consultant* will receive and review written warranties and related documents required by the *Contract* and provided by the *Construction Manager* and will forward such warranties and documents to the *Owner* for the *Owner's* acceptance.

GC 2.4 REVIEW AND INSPECTION OF THE WORK

- 2.4.1 The *Construction Manager* shall provide the *Owner* and the *Consultant* access to the *Work* at all times. The *Construction Manager* shall provide sufficient, safe and proper facilities at all times for the review of the *Work* by the *Consultant* and the inspection of the *Work* by authorized agencies. If parts of the *Work* are in preparation at locations other than the *Place of the Work*, the *Owner* and the *Consultant* shall be given access to such work whenever it is in progress.
- 2.4.2 If work is designated for tests, inspections or approvals in the *Contract Documents*, or by the *Consultant's* instructions, or by the laws or ordinances of the *Place of the Work*, the *Construction Manager* shall give the *Consultant* reasonable notification of when the work will be ready for review and inspection. The *Construction Manager* shall arrange for and shall give the *Consultant* reasonable notification of the date and time of inspections by other authorities.
- 2.4.3 The *Construction Manager* shall furnish promptly to the *Consultant* two copies of certificates and inspection reports relating to the *Work*.
- 2.4.4 If the *Construction Manager* covers, or permits to be covered, work that has been designated for special tests, inspections or approvals before such special tests, inspections or approvals are made, given or completed, the *Construction Manager* shall, if so directed, uncover such work, have the inspections or tests satisfactorily completed, and make good covering work at the *Construction Manager's* expense.
- 2.4.5 The *Consultant* may order any portion or portions of the *Work* to be examined to confirm that such work is in accordance with the requirements of the *Contract Documents*. If the work is not in accordance with the requirements of the *Contract Documents*, the *Construction Manager* shall correct the work and pay the cost of examination and correction at the *Construction Manager's* expense. If the work is in accordance with the requirements of the *Contract Documents*, the *Owner* shall pay the cost of examination and restoration.

GC 2.5 DEFECTIVE WORK

- 2.5.1 The *Construction Manager* shall promptly correct defective work that has been rejected by the *Consultant* as failing to conform to the *Contract Documents* whether or not the defective work has been incorporated in the *Work* and whether or not the defect is the result of poor workmanship, use of defective products or damage through carelessness or other act or omission of the *Construction Manager*. Subject to paragraph 7.1.9 of Article A-7 of the Agreement – COST OF THE WORK, the correction of defective work shall be at the *Construction Manager's* expense.
- 2.5.2 The *Construction Manager* shall promptly make good other contractors' work destroyed or damaged by such removals or replacements. Subject to paragraph 7.1.9 of Article A-7 of the Agreement – COST OF THE WORK, the correction of destroyed or damaged work shall be at the *Construction Manager's* expense.
- 2.5.3 If in the opinion of the *Consultant* it is not expedient to correct defective work or work not performed as provided in the *Contract Documents*, the *Owner* may deduct from the amount otherwise due to the *Construction Manager* the difference in value between the work as performed and that called for by the *Contract Documents*. If the *Owner* and the *Construction Manager* do not agree on the difference in value, they shall refer the matter to the *Consultant* for a finding.

PART 3 PERFORMANCE OF THE SERVICES AND EXECUTION OF THE WORK

GC 3.1 CONTROL OF THE WORK

- 3.1.1 The *Construction Manager* shall have total control of the *Work* and shall effectively direct and supervise the *Work* so as to ensure conformity with the *Contract Documents*.
- 3.1.2 The *Construction Manager* shall be solely responsible for construction means, methods, techniques, sequences, and procedures and for co-ordinating the various parts of the *Work* under the *Contract*.

GC 3.2 CONSTRUCTION BY OWNER OR OTHER CONTRACTORS

- 3.2.1 The *Owner* reserves the right to award separate contracts in connection with other parts of the *Project* to other contractors and to perform work with own forces.
- 3.2.2 When separate contracts are awarded for other parts of the *Project*, or when work is performed by the *Owner's* own forces, the *Owner* shall:
- .1 provide for the co-ordination of the activities and work of other contractors and *Owner's* own forces with the *Work*;
 - .2 assume overall responsibility for compliance with the applicable health and construction safety legislation at the *Place of the Work*;
 - .3 enter into separate contracts with other contractors under conditions of contract which are compatible with the conditions of the *Contract*;
 - .4 ensure that insurance coverage is provided to the same requirements as are called for in GC 11.1 – INSURANCE and co-ordinate such insurance with the insurance coverage of the *Construction Manager* as it affects the *Work*; and
 - .5 take all reasonable precautions to avoid labour disputes or other disputes on the *Project* arising from the work of other contractors or the *Owner's* own forces.
- 3.2.3 When separate contracts are awarded for other parts of the *Project*, or when work is performed by the *Owner's* own forces, the *Construction Manager* shall:
- .1 afford the *Owner* and other contractors reasonable opportunity to store their products and execute their work;
 - .2 cooperate with other contractors and the *Owner* in reviewing their construction schedules; and
 - .3 promptly report to the *Consultant* in writing any apparent deficiencies in the work of other contractors or of the *Owner's* own forces, where such work affects the proper execution of any portion of the *Work*, prior to proceeding with that portion of the *Work*.
- 3.2.4 Where the *Contract Documents* identify work to be performed by other contractors or the *Owner's* own forces, the *Construction Manager* shall co-ordinate and schedule the *Work* with the work of other contractors and the *Owner's* own forces as specified in the *Contract Documents*.
- 3.2.5 Where a change in the *Work* is required as a result of the co-ordination and integration of the work of other contractors or *Owner's* own forces with the *Work*, the changes shall be authorized and valued as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.
- 3.2.6 Disputes and other matters in question between the *Construction Manager* and other contractors shall be dealt with as provided in Part 8 of the General Conditions – DISPUTE RESOLUTION provided the other contractors have reciprocal obligations. The *Construction Manager* shall be deemed to have consented to arbitration of any dispute with any contractor whose contract with the *Owner* contains a similar agreement to arbitrate.

GC 3.3 TEMPORARY WORK

- 3.3.1 The *Construction Manager* shall have the sole responsibility for the design, erection, operation, maintenance, and removal of *Temporary Work*.
- 3.3.2 The *Construction Manager* shall engage and pay for registered professional engineering personnel skilled in the appropriate disciplines to perform those functions referred to in paragraph 3.3.1 where required by law or by the *Contract Documents* and in all cases where such *Temporary Work* is of such a nature that professional engineering skill is required to produce safe and satisfactory results.
- 3.3.3 Notwithstanding the provisions of GC 3.1 – CONTROL OF THE WORK, paragraph 3.3.1 and paragraph 3.3.2 or provisions to the contrary elsewhere in the *Contract Documents* where such *Contract Documents* include designs for *Temporary Work* or specify a method of construction in whole or in part, such designs or methods of construction shall be considered to be part of the design of the *Work* and the *Construction Manager* shall not be held responsible for that part of the design or the specified method of construction. The *Construction Manager* shall, however, be responsible for the execution of such design or specified method of construction in the same manner as for the execution of the *Work*.

GC 3.4 REVIEW OF DRAWINGS, SPECIFICATIONS AND MATERIAL AND FINISH SCHEDULES

- 3.4.1 The *Construction Manager* shall review the *Drawings, Specifications* and material and finish schedules and shall report promptly to the *Consultant* any error, inconsistency or omission the *Construction Manager* may discover. If the *Construction Manager* does discover any error, inconsistency or omission in the *Drawings, Specifications* and material and finish schedules, the *Construction Manager* shall not proceed with the work affected until the *Construction Manager* has received corrected or missing information from the *Consultant*.
- 3.4.2 The review of *Drawings, Specifications* and material and finish schedules under paragraph 3.4.1 shall be to the best of the *Construction Manager's* knowledge, information and belief. In making such review the *Construction Manager* assumes no responsibility for the accuracy of the review. The *Construction Manager* shall not be liable for any damage or costs resulting from errors, inconsistencies or omissions, which the *Construction Manager* did not discover.

GC 3.5 CONSTRUCTION SCHEDULE

- 3.5.1 The *Construction Manager* shall:
- .1 prepare and submit to the *Owner* and the *Consultant* prior to the first application for payment, a construction schedule that indicates the timing of the major activities of the *Work* and provides sufficient detail of the critical events and their inter-relationship to demonstrate that the *Work* will be performed in conformity with the *Contract Time*;
 - .2 monitor the progress of the *Work* relative to the construction schedule and update the construction schedule on a monthly basis or as stipulated by the *Contract Documents*; and
 - .3 advise the *Consultant* of any revisions required to the construction schedule as the result of extensions of the *Contract Time* as provided in Part 6 of the General Conditions – CHANGES.

GC 3.6 SUPERVISION

- 3.6.1 The *Construction Manager* shall provide all necessary supervision and appoint a competent representative who shall be in attendance at the *Place of the Work* while work is being performed. The *Construction Manager* may appoint a new representative for a valid reason and to whom the *Owner* makes no reasonable objection.
- 3.6.2 The appointed representative shall represent the *Construction Manager* at the *Place of the Work*. Information and instructions provided by the *Consultant* to the *Construction Manager's* appointed representative shall be deemed to have been received by the *Construction Manager*, except with respect to Article A-10 of the Agreement – RECEIPT OF AND ADDRESSES FOR NOTICES IN WRITING.

GC 3.7 SUBCONTRACTORS AND SUPPLIERS

- 3.7.1 The *Construction Manager* shall preserve and protect the rights of the parties under the *Contract* with respect to work to be performed under subcontract, and shall:
- .1 enter into contracts or written agreements with *Subcontractors* and *Suppliers* to require them to perform their work as provided in the *Contract Documents*;
 - .2 incorporate the terms and conditions of the *Contract Documents* into all contracts or written agreements with *Subcontractors* and *Suppliers*; and
 - .3 subject to paragraph 7.1.9 of Article A-7 of the Agreement – COST OF THE WORK, be as fully responsible to the *Owner* for acts and omissions of *Subcontractors, Suppliers* and of persons directly or indirectly employed by them as for acts and omissions of persons directly employed by the *Construction Manager*.
- 3.7.2 The *Construction Manager* shall, before entering into contracts or written agreements with *Subcontractors* and *Suppliers*, submit to the *Owner* all bids received for the various parts of the *Work* to be subcontracted and obtain the *Owner's* acceptance of the *Subcontractors* and *Suppliers* selected.
- 3.7.3 The *Construction Manager* shall cause to be obtained contract security from *Subcontractors* to the extent and for the amounts approved by the *Owner*.
- 3.7.4 The *Construction Manager* shall not be required to employ as a *Subcontractor* or *Supplier*, a person or firm to which the *Construction Manager* may reasonably object.
- 3.7.5 The *Owner*, through the *Consultant*, may provide to a *Subcontractor* or *Supplier* information as to the percentage of the *Subcontractor's* or *Supplier's* work which has been certified for payment.

GC 3.8 LABOUR AND PRODUCTS

- 3.8.1 The *Construction Manager* shall maintain good order and discipline among the *Construction Manager's* employees engaged on the *Work* and shall not employ on the *Work* anyone not skilled in the tasks assigned.
- 3.8.2 Unless otherwise specified in the *Contract Documents*, *Products* provided shall be new. *Products* which are not specified shall be of a quality consistent with those specified and their use acceptable to the *Consultant*.

GC 3.9 DOCUMENTS AT THE SITE

- 3.9.1 The *Construction Manager* shall keep one copy of current *Construction Documents*, submittals, reports, and records of meetings at the *Place of the Work*, in good order and available to the *Owner* and the *Consultant*.

GC 3.10 SHOP DRAWINGS

- 3.10.1 The *Construction Manager* shall provide *Shop Drawings* as required in the *Construction Documents*.
- 3.10.2 The *Construction Manager* shall provide *Shop Drawings* to the *Consultant* to review in orderly sequence and sufficiently in advance so as to cause no delay in the *Work* or in the work of other contractors.
- 3.10.3 Upon request of the *Construction Manager* or the *Consultant*, they shall jointly prepare a schedule of the dates for provision, review and return of *Shop Drawings*.
- 3.10.4 The *Construction Manager* shall provide *Shop Drawings* in the form specified, or if not specified, as directed by the *Consultant*.
- 3.10.5 *Shop Drawings* provided by the *Construction Manager* to the *Consultant* shall indicate by stamp, date and signature of the person responsible for the review that the *Construction Manager* has reviewed each one of them.
- 3.10.6 The *Consultant's* review is for conformity to the design concept and for general arrangement only.
- 3.10.7 *Shop Drawings* which require approval of any legally constituted authority having jurisdiction shall be provided to such authority by the *Construction Manager* for approval.
- 3.10.8 The *Construction Manager* shall review all *Shop Drawings* before providing them to the *Consultant*. The *Construction Manager* represents by this review that:
- .1 the *Construction Manager* has determined and verified all applicable field measurements, field construction conditions, *Product* requirements, catalogue numbers and similar data, or will do so, and
 - .2 the *Construction Manager* has checked and co-ordinated each *Shop Drawing* with the requirements of the *Work* and of the *Construction Documents*.
- 3.10.9 At the time of providing *Shop Drawings*, the *Construction Manager* shall expressly advise the *Consultant* in writing of any deviations in a *Shop Drawing* from the requirements of the *Construction Documents*. The *Consultant* shall indicate the acceptance or rejection of such deviation expressly in writing.
- 3.10.10 The *Consultant's* review shall not relieve the *Construction Manager* of responsibility for errors or omissions in the *Shop Drawings* or for meeting all requirements of the *Construction Documents*.
- 3.10.11 The *Construction Manager* shall provide revised *Shop Drawings* to correct those which the *Consultant* rejects as inconsistent with the *Construction Documents*, unless otherwise directed by the *Consultant*. The *Construction Manager* shall notify the *Consultant* in writing of any revisions to the *Shop Drawings* other than those requested by the *Consultant*.
- 3.10.12 The *Consultant* will review and return *Shop Drawings* in accordance with the schedule agreed upon, or, in the absence of such schedule, with reasonable promptness so as to cause no delay in the performance of the *Work*.

GC 3.11 USE OF THE WORK

- 3.11.1 The *Construction Manager* shall confine *Construction Equipment*, *Temporary Work*, storage of *Products*, waste products and debris, and operations of employees and *Subcontractors* to limits indicated by laws, ordinances, permits, or the *Contract Documents* and shall not unreasonably encumber the *Place of the Work*.
- 3.11.2 The *Construction Manager* shall not load or permit to be loaded any part of the *Work* with a weight or force that will endanger the safety of the *Work*.

GC 3.12 CUTTING AND REMEDIAL WORK

- 3.12.1 The *Construction Manager* shall perform the cutting and remedial work required to make the affected parts of the *Work* come together properly.
- 3.12.2 The *Construction Manager* shall co-ordinate the *Work* to ensure that the cutting and remedial work is kept to a minimum.
- 3.12.3 Should the *Owner*, the *Consultant*, other contractors or anyone employed by them be responsible for poorly timed work necessitating cutting or remedial work to be performed, the cost of such cutting or remedial work shall be valued as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.
- 3.12.4 Cutting and remedial work shall be performed by specialists familiar with the *Products* affected and shall be performed in a manner to neither damage nor endanger the *Work*.

GC 3.13 CLEANUP

- 3.13.1 The *Construction Manager* shall maintain the *Work* in a safe and tidy condition and free from the accumulation of waste products and debris, other than that caused by the *Owner*, other contractors or their employees.
- 3.13.2 Before applying for *Substantial Performance of the Work* as provided in GC 5.5 – SUBSTANTIAL PERFORMANCE OF THE WORK, the *Construction Manager* shall remove waste products and debris, other than that resulting from the work of the *Owner*, other contractors or their employees, and shall leave the *Place of the Work* clean and suitable for use or occupancy by the *Owner*. The *Construction Manager* shall remove products, tools, *Construction Equipment*, and *Temporary Work* not required for the performance of the remaining work.
- 3.13.3 Prior to application for the final payment, the *Construction Manager* shall remove any remaining products, tools, *Construction Equipment*, and *Temporary Work*, and waste products and debris, other than that resulting from the work of the *Owner*, other contractors or their employees.

PART 4 ALLOWANCE**GC 4.1 CASH ALLOWANCES**

- 4.1.1 Cash allowances may be stated in this *Contract* if the *Guaranteed Maximum Price* is stipulated in paragraphs 8.2 or 8.3 of Article A-8 of the Agreement – OPTIONS.
- 4.1.2 The *Price of the Work* includes the cash allowances, if any, stated in this *Contract*. The scope of work or costs included in such cash allowances shall be as described in this *Contract*.
- 4.1.3 Expenditures under cash allowances shall be authorized by the *Owner* through the *Consultant*.
- 4.1.4 Where costs under any cash allowance exceed the amount of the allowance specified in this *Contract*, the *Construction Manager's Fee* for the *Work* and the *Guaranteed Maximum Price* shall be adjusted by *Change Order* to compensate the *Construction Manager* for any excess incurred and substantiated. Where costs under any cash allowance are less than the amount of the allowances, the *Owner* shall be credited for the unexpended portion of the cash allowance, but not for the *Construction Manager's* overhead and profit on such amount. Multiple cash allowances shall not be combined for the purpose of calculating the foregoing.
- 4.1.5 The *Construction Manager's* overhead and profit in connection with such cash allowances is eligible to be included in progress payments on account of the *Construction Manager's Fee* for the *Work*.
- 4.1.6 The value of the *Work* performed under a cash allowance is eligible to be included in progress payments on account of the *Cost of the Work*.
- 4.1.7 The *Construction Manager* and the *Consultant* shall jointly prepare a schedule that shows when the *Consultant* and the *Owner* must authorize ordering of items called for under cash allowances to avoid delaying the progress of the *Work*.

PART 5 PAYMENT

GC 5.1 FINANCING INFORMATION REQUIRED OF THE OWNER

- 5.1.1 The *Owner* shall, at the request of the *Construction Manager*, before signing the *Contract*, and promptly from time to time thereafter, furnish to the *Construction Manager* reasonable evidence that financial arrangements have been made to fulfill the *Owner's* obligations under the *Contract*.
- 5.1.2 The *Owner* shall give the *Construction Manager* *Notice in Writing* of any material change in the *Owner's* financial arrangements to fulfill the *Owner's* obligations under the *Contract* during the performance of the *Contract*.

GC 5.2 ACCOUNTING AND AUDIT

- 5.2.1 The *Construction Manager* shall keep full and detailed accounts and records necessary for the documentation of the *Cost of the Work*.
- 5.2.2 For 60 calendar days after the application for final payment or for such other period specified in the *Contract*, the *Owner* shall be afforded reasonable access to all of the *Construction Manager's* books, records, correspondence, instructions, drawings, receipt vouchers, *Subcontractor* and *Supplier* invoices, and memoranda relating to the *Cost of the Work*, and for this purpose the *Construction Manager* shall preserve all such records.

GC 5.3 PROGRESS PAYMENT FOR THE SERVICES

- 5.3.1 The *Owner* shall make payment for the *Construction Manager's Fee* for the *Services* as described in paragraph of 5.2 of Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE and on account of the reimbursable expenses for the *Services* as described in Article A-6 of the Agreement – REIMBURSABLE EXPENSES FOR THE SERVICES no later than 20 calendar days after receipt of an application for payment for the *Services* submitted by the *Construction Manager*.
- 5.3.2 The application for payment for the reimbursable expenses for the *Services* shall include items of cost as defined in Schedule A2 to the Agreement – REIMBURSABLE EXPENSES APPLICABLE TO SCHEDULE A1 and other support documents required by the *Owner* in accordance with the *Contract Documents*.

GC 5.4 PROGRESS PAYMENT FOR THE WORK

- 5.4.1 Applications for payment on account as provided in Article A-9 of the Agreement – PAYMENT may be made monthly as the *Work* progresses.
- 5.4.2 Applications for payment shall be dated the last day of each payment period, which is the last day of the month or an alternative day of the month agreed in writing by the parties.
- 5.4.3 The amount applied for shall be the cost of the *Work* performed and *Products* delivered to the *Place of the Work* or other locations designated by the *Owner* in accordance with the provisions of Article A-7 of the Agreement – COST OF THE WORK, as of the last day of the month or an alternative day of the month agreed in writing by the parties plus the *Construction Manager's Fee* for the *Work* earned in accordance with the provisions of Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE.
- 5.4.4 The application for payment for the *Work* shall include items of cost as defined in Article A-7 of the Agreement – COST OF THE WORK and other support documents required by the *Owner* as in accordance with the *Contract Documents*.
- 5.4.5 When submitting the second and succeeding applications for payment, the *Construction Manager* shall furnish receipted vouchers or other satisfactory evidence of payment for all items included in the preceding applications. If the *Owner* has reasonable grounds for believing that any amount included in preceding applications has not been paid the *Owner* may withhold payment in respect of such amount from the current application until satisfactory evidence of payment is given by the *Construction Manager*.
- 5.4.6 Applications for payment for *Products* delivered to the *Place of the Work* but not yet incorporated into the *Work* shall be supported by such evidence as the *Consultant* may reasonably require to establish the value and delivery of the *Products*.

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- 5.4.7 After receipt by the *Consultant* of an application for payment for the *Work* submitted by the *Construction Manager* in accordance with paragraphs 5.4.1 to 5.4.6:
- .1 the *Consultant* will promptly inform the *Owner* of the date of receipt of the *Construction Manager's* application for payment;
 - .2 the *Consultant* will issue to the *Owner* and copy to the *Construction Manager*, no later than 10 calendar days after the receipt of the application for payment, a certificate for payment in the amount applied for, or in such other amount as the *Consultant* determines to be properly due. If the *Consultant* amends the application, the *Consultant* will promptly advise the *Construction Manager* in writing giving reasons for the amendment; and
 - .3 the *Owner* shall make payment to the *Construction Manager* on account as provided in Article A-9 of the Agreement – PAYMENT on or before 20 calendar days after the later of:
 - receipt by the *Consultant* of the application for payment, or
 - the last day of the monthly payment period for which the application for payment is made.

GC 5.5 SUBSTANTIAL PERFORMANCE OF THE WORK

- 5.5.1 When the *Construction Manager* considers that the *Work* is substantially performed, or if permitted by the lien legislation applicable to the *Place of the Work* a designated portion thereof which the *Owner* agrees to accept separately is substantially performed, the *Construction Manager* shall, within 1 *Working Day*, deliver to the *Consultant* and to the *Owner* a comprehensive list of items to be completed or corrected, together with a written application for a review by the *Consultant* to establish *Substantial Performance of the Work* or of the designated portion of the *Work*. Failure to include an item on the list does not alter the responsibility of the *Construction Manager* to complete the *Contract*.
- 5.5.2 The *Consultant* will review the *Work* to verify the validity of the application and shall promptly, and in any event, no later than 20 calendar days after receipt of the *Construction Manager's* list and application:
- .1 advise the *Construction Manager* in writing that the *Work* or the designated portion of the *Work* is not substantially performed and give reasons why, or
 - .2 state the date of *Substantial Performance of the Work* or a designated portion of the *Work* in a certificate and issue a copy of that certificate to each of the *Owner* and the *Construction Manager*.
- 5.5.3 Immediately following the issuance of the certificate of *Substantial Performance of the Work* or a designated portion of the *Work*, the *Construction Manager*, in consultation with the *Consultant*, shall establish a reasonable date for finishing the *Work*.

GC 5.6 PAYMENT OF HOLDBACK UPON SUBSTANTIAL PERFORMANCE OF THE WORK

- 5.6.1 After the issuance of the certificate of *Substantial Performance of the Work*, the *Construction Manager* shall:
- .1 submit an application for payment of the holdback amount,
 - .2 submit CCDC 9A 'Statutory Declaration' to state that all accounts for labour, subcontracts, *Products*, *Construction Equipment*, and other indebtedness which may have been incurred by the *Construction Manager* in the *Substantial Performance of the Work* and for which the *Owner* might in any way be held responsible have been paid in full, except for amounts properly retained as a holdback or as an identified amount in dispute.
- 5.6.2 After the receipt of an application for payment from the *Construction Manager* and the statement as provided in paragraph 5.6.1, the *Consultant* will issue a certificate for payment of the holdback amount.
- 5.6.3 Where the holdback amount required by the applicable lien legislation has not been placed in a separate holdback account, the *Owner* shall, 10 calendar days prior to the expiry of the holdback period stipulated in the lien legislation applicable to the *Place of the Work*, place the holdback amount in a bank account in the joint names of the *Owner* and the *Construction Manager*.
- 5.6.4 In the common law jurisdictions, the holdback amount authorized by the certificate for payment of the holdback amount is due and payable on the first calendar day following the expiration of the holdback period stipulated in the lien legislation applicable to the *Place of the Work*. Where lien legislation does not exist or apply, the holdback amount shall be due and payable in accordance with other legislation, industry practice or provisions which may be agreed to between the parties. The *Owner* may retain out of the holdback amount any sums required by law to satisfy any liens against the *Work* or, if permitted by the lien legislation applicable to the *Place of the Work*, other third party monetary claims against the *Construction Manager* which are enforceable against the *Owner*.
- 5.6.5 In the Province of Quebec, the holdback amount authorized by the certificate for payment of the holdback amount is due and payable 30 calendar days after the issuance of the certificate. The *Owner* may retain out of the holdback amount any sums required to satisfy any legal hypothecs that have been taken, or could be taken, against the *Work* or other third party monetary claims against the *Construction Manager* which are enforceable against the *Owner*.

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GC 5.7 PROGRESSIVE RELEASE OF HOLDBACK FOR THE WORK

- 5.7.1 In the common law jurisdictions, where legislation permits and where, upon application by the *Construction Manager*, the *Consultant* has certified that the work of a *Subcontractor* or *Supplier* has been performed prior to *Substantial Performance of the Work*, the *Owner* shall pay the *Construction Manager* the holdback amount retained for such subcontract work, or the *Products* supplied by such *Supplier*, on the first calendar day following the expiration of the holdback period for such work stipulated in the lien legislation applicable to the *Place of the Work*. The *Owner* may retain out of the holdback amount any sums required by law to satisfy any liens against the *Work* or, if permitted by the lien legislation applicable to the *Place of the Work*, other third party monetary claims against the *Construction Manager* which are enforceable against the *Owner*.
- 5.7.2 In the Province of Quebec, where, upon application by the *Construction Manager*, the *Consultant* has certified that the work of a *Subcontractor* or *Supplier* has been performed prior to *Substantial Performance of the Work*, the *Owner* shall pay the *Construction Manager* the holdback amount retained for such subcontract work, or the *Products* supplied by such *Supplier*, no later than 30 calendar days after such certification by the *Consultant*. The *Owner* may retain out of the holdback amount any sums required to satisfy any legal hypothecs that have been taken, or could be taken, against the *Work* or other third party monetary claims against the *Construction Manager* which are enforceable against the *Owner*.
- 5.7.3 Notwithstanding the provisions of the preceding paragraphs, and notwithstanding the wording of such certificates, the *Construction Manager* shall ensure that such subcontract work or *Products* are protected pending the issuance of a final certificate for payment and be responsible for the correction of defects or work not performed regardless of whether or not such was apparent when such certificates were issued.

GC 5.8 FINAL PAYMENT FOR THE WORK

- 5.8.1 When the *Construction Manager* considers that the *Work* is completed, the *Construction Manager* shall submit an application for final payment.
- 5.8.2 The *Consultant* will, no later than 10 calendar days after the receipt of an application from the *Construction Manager* for final payment, review the *Work* to verify the validity of the application and advise the *Construction Manager* in writing that the application is valid or give reasons why it is not valid.
- 5.8.3 When the *Consultant* finds the *Construction Manager's* application for final payment valid, the *Consultant* will promptly issue a final certificate for payment.
- 5.8.4 Subject to the provision of paragraph 10.4.1 of GC 10.4 – WORKERS' COMPENSATION and any lien legislation applicable to the *Place of the Work*, the *Owner* shall, no later than 5 calendar days after the issuance of a final certificate for payment, pay the *Construction Manager* as provided in Article A-9 of the Agreement – PAYMENT.

GC 5.9 WITHHOLDING OF PAYMENT FOR THE WORK

- 5.9.1 If because of climatic or other conditions reasonably beyond the control of the *Construction Manager*, there are items of work that cannot be performed, payment in full for that portion of the *Work* which has been performed as certified by the *Consultant* shall not be withheld or delayed by the *Owner* on account thereof, but the *Owner* may withhold, until the remaining portion of the *Work* is finished, only such an amount that the *Consultant* determines is sufficient and reasonable to cover the cost of performing such remaining work.

GC 5.10 NON-CONFORMING WORK

- 5.10.1 No payment by the *Owner* under the *Contract* for partial or entire use or occupancy of the *Work* by the *Owner* shall constitute an acceptance of any portion of the *Work* or *Products* which are not in accordance with the requirements of the *Contract Documents*.

PART 6 CHANGES**GC 6.1 OWNER'S RIGHT TO MAKE CHANGES**

- 6.1.1 The *Owner*, through the *Consultant*, without invalidating the *Contract*, may make:
- 1 changes in the *Work* consisting of additions, deletions, or other revisions to the *Work* by *Change Order* or *Change Directive*, and
 - 2 changes to the *Contract Time* for the *Work*, or any part thereof, by *Change Order*.

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- 6.1.2 The *Construction Manager* shall not perform a change in the *Work* without a *Change Order* or a *Change Directive*.
- 6.1.3 The *Owner* and the *Construction Manager*, without invalidating the *Contract*, may agree to make changes to the *Services*.

GC 6.2 CHANGE ORDER

- 6.2.1 When a change in the *Work* is proposed or required, the *Consultant* shall provide the *Construction Manager* with a written description of the proposed change in the *Work*. The *Construction Manager* shall promptly present, in a form acceptable to the *Consultant*, a method of adjustment or an amount of adjustment for the *Construction Manager's Fee*, a method of adjustment or an amount of adjustment for the *Guaranteed Maximum Price*, and the adjustment in the *Contract Time*, as applicable, for the proposed change in the *Work*.
- 6.2.2 When the *Owner* and *Construction Manager* agree to the adjustments in the *Construction Manager's Fee*, the *Guaranteed Maximum Price* and the *Contract Time*, or to the method to be used to determine the adjustments, such agreement shall be effective immediately and shall be recorded in a *Change Order*. The value of the work performed as the result of a *Change Order* shall be included in applications for progress payment.
- 6.2.3 When the *Owner* and *Construction Manager* agree to exercise the stipulated price option at any time during the term of the *Contract*, such agreement shall be recorded in a *Change Order*.

GC 6.3 CHANGE DIRECTIVE

- 6.3.1 If the *Owner* requires the *Construction Manager* to proceed with a change in the *Work* prior to the *Owner* and the *Construction Manager* agreeing upon any corresponding adjustment in the *Construction Manager's Fee*, the *Guaranteed Maximum Price* and the *Contract Time*, the *Owner*, through the *Consultant*, shall issue a *Change Directive*.
- 6.3.2 A *Change Directive* shall only be used to direct a change in the *Work* which is within the general scope of the *Contract Documents*.
- 6.3.3 A *Change Directive* shall not be used to direct a change in the *Contract Time* only.
- 6.3.4 Upon receipt of a *Change Directive*, the *Construction Manager* shall proceed promptly with the change in the *Work*.
- 6.3.5 If no method of adjustment is agreed:
- 1 the adjustment in the *Construction Manager's Fee* for a change carried out by way of a *Change Directive* shall be determined on the basis of the changes in costs of the *Construction Manager*; and
 - 2 the *Guaranteed Maximum Price* shall be adjusted by the changes in the *Cost of Work* and in the *Construction Manager's Fee* for the *Work* resulting from a *Change Directive*.
- 6.3.6 Pending determination of the adjustment to the *Construction Manager's Fee* required as a result of a *Change Directive*, the *Cost of the Work* incurred and the undisputed amount of the *Construction Manager's Fee* as the result of a *Change Directive* is eligible to be included in progress payments, notwithstanding the limit imposed by the *Guaranteed Maximum Price*.
- 6.3.7 If the *Owner* and the *Construction Manager* do not agree on the proposed adjustment in the *Construction Manager's Fee*, the *Guaranteed Maximum Price*, the *Contract Time*, or in the method of determining them, the adjustment shall be referred to the *Consultant* for a finding.
- 6.3.8 When the *Owner* and the *Construction Manager* reach agreement on the adjustment to the *Construction Manager's Fee*, the *Guaranteed Maximum Price* and the *Contract Time*, this agreement shall be recorded in a *Change Order*.

GC 6.4 CONCEALED OR UNKNOWN CONDITIONS

- 6.4.1 If the *Owner* or the *Construction Manager* discover conditions at the *Place of the Work* which are:
- 1 subsurface or otherwise concealed physical conditions which existed before the commencement of the *Work* which differ materially from those indicated in the *Contract Documents*; or
 - 2 physical conditions, other than conditions due to weather, that are of a nature which differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities of the character provided for in the *Contract Documents*,
- then the observing party shall give *Notice in Writing* to the other party of such conditions before they are disturbed and in no event later than 5 *Working Days* after first observance of the conditions.

- 6.4.2 The *Consultant* will promptly investigate such conditions and make a finding. If the finding is that the conditions differ materially and this would justify an increase or decrease in the *Construction Manager's Fee* for the *Work*, the *Guaranteed Maximum Price* or the *Contract Time*, the *Consultant*, with the *Owner's* approval, will issue appropriate instructions for a change in the *Work* as provided in GC 6.2 – CHANGE ORDER or GC 6.3 – CHANGE DIRECTIVE.
- 6.4.3 If the *Consultant* finds that the conditions at the *Place of the Work* are not materially different or that no change in the *Construction Manager's Fee* for the *Work*, the *Guaranteed Maximum Price* or the *Contract Time* is justified, the *Consultant* will report the reasons for this finding to the *Owner* and the *Construction Manager* in writing.
- 6.4.4 If such concealed or unknown conditions relate to toxic and hazardous substances and materials, artifacts and fossils, or mould, the parties will be governed by the provisions of GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES, GC 9.3 – ARTIFACTS AND FOSSILS and GC 9.5 – MOULD.

GC 6.5 DELAYS

- 6.5.1 If the *Construction Manager* is delayed in the performance of the *Work* by an action or omission of the *Owner*, *Consultant* or anyone employed or engaged by them directly or indirectly, contrary to the provisions of the *Contract Documents*, then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The *Construction Manager's Fee* and the *Guaranteed Maximum Price* shall be adjusted by a reasonable amount for costs incurred by the *Construction Manager* as the result of such delay.
- 6.5.2 If the *Construction Manager* is delayed in the performance of the *Work* by a stop work order issued by a court or other public authority and providing that such order was not issued as the result of an act or fault of the *Construction Manager* or any person employed or engaged by the *Construction Manager* directly or indirectly, then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The *Construction Manager's Fee* and the *Guaranteed Maximum Price* shall be adjusted by a reasonable amount for costs incurred by the *Construction Manager* as the result of such delay.
- 6.5.3 If the *Construction Manager* is delayed in the performance of the *Work* by:
- .1 labour disputes, strikes, lock-outs (including lock-outs decreed or recommended for its members by a recognized contractors' association, of which the *Construction Manager* is a member or to which the *Construction Manager* is otherwise bound),
 - .2 fire, unusual delay by common carriers or unavoidable casualties,
 - .3 abnormally adverse weather conditions, or
 - .4 any cause beyond the *Construction Manager's* control other than one resulting from a default or breach of *Contract* by the *Construction Manager*,
- then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The extension of time shall not be less than the time lost as the result of the event causing the delay, unless the *Construction Manager* agrees to a shorter extension. The *Construction Manager's Fee* and the *Guaranteed Maximum Price* shall be adjusted by a reasonable amount for overhead costs incurred by the *Construction Manager* as the result of such delay.
- 6.5.4 No extension shall be made for delay unless *Notice in Writing* of the cause of the delay is given to the *Consultant* not later than 10 *Working Days* after the commencement of the delay. In the case of a continuing cause of delay only one *Notice in Writing* shall be necessary.
- 6.5.5 If no schedule is made under paragraph 2.3.13 of GC 2.3 – CONSULTANT'S RESPONSIBILITIES or paragraph 3.5.1 of GC 3.5 – CONSTRUCTION SCHEDULE, then no request for extension shall be made because of failure of the *Consultant* to furnish instructions until 10 *Working Days* after demand for such instructions has been made.

GC 6.6 CLAIMS FOR A CHANGE IN CONSTRUCTION MANAGER'S FEE FOR THE SERVICES, THE PRICE OF THE WORK OR THE GUARANTEED MAXIMUM PRICE

- 6.6.1 If the *Construction Manager* intends to make a claim for an increase to the *Construction Manager's Fee* for the *Services*, the *Price of the Work* or the *Guaranteed Maximum Price*, or if the *Owner* intends to make a claim against the *Construction Manager* for a credit to the *Construction Manager's Fee* for the *Services*, the *Price of the Work* or the *Guaranteed Maximum Price*, the party that intends to make the claim shall give timely *Notice in Writing* of intent to claim to the other party and, if the claim relates to the *Price of the Work* or the *Guaranteed Maximum Price*, with a copy to the *Consultant*.

- 6.6.2 Upon commencement of the event or series of events giving rise to a claim, the party intending to make the claim shall:
- .1 take all reasonable measures to mitigate any loss or expense which may be incurred as a result of such event or series of events, and
 - .2 keep such records as may be necessary to support the claim.
- 6.6.3 The party making the claim shall submit within a reasonable time to the other party a detailed account of the amount claimed and the grounds upon which the claim is based.
- 6.6.4 Where the event or series of events giving rise to the claim has a continuing effect, the detailed account submitted under paragraph 6.6.3 shall be considered to be an interim account and the party making the claim shall, at such intervals as the party receiving the claim may reasonably require, submit further interim accounts giving the accumulated amount of the claim and any further grounds upon which it is based. The party making the claim shall submit a final account after the end of the effects resulting from the event or series of events.
- 6.6.5 If the claim is not acceptable to the other party, it shall be settled in accordance with Part 8 of the General Conditions – DISPUTE RESOLUTION.

PART 7 DEFAULT NOTICE

GC 7.1 OWNER'S RIGHT TO PERFORM THE WORK OR TERMINATE THE CONTRACT

- 7.1.1 If the *Construction Manager* is adjudged bankrupt, or makes a general assignment for the benefit of creditors because of the *Construction Manager's* insolvency, or if a receiver is appointed because of the *Construction Manager's* insolvency, the *Owner* may, without prejudice to any other right or remedy the *Owner* may have, terminate the *Construction Manager's* right to continue with the *Work* by giving the *Construction Manager* or receiver or trustee in bankruptcy *Notice in Writing* to that effect.
- 7.1.2 If the *Construction Manager* neglects to prosecute the *Work* properly or otherwise fails to comply with the requirements of the *Contract Documents* to a substantial degree, and if the *Consultant* has given a written statement to the *Owner* and *Construction Manager* that sufficient cause exists to justify such action, the *Owner* may, without prejudice to any other right or remedy the *Owner* may have, give the *Construction Manager Notice in Writing* that the *Construction Manager* is in default of the *Construction Manager's* contractual obligations and instruct the *Construction Manager* to correct the default in the 5 *Working Days* immediately following the receipt of such *Notice in Writing*.
- 7.1.3 If the default cannot be corrected in the 5 *Working Days* specified or in such other time period as may be subsequently agreed in writing by the parties, the *Construction Manager* shall be in compliance with the *Owner's* instructions if the *Construction Manager*:
- .1 commences the correction of the default within the specified time, and
 - .2 provides the *Owner* with an acceptable schedule for such correction, and
 - .3 corrects the default in accordance with the *Contract* terms and with such schedule.
- 7.1.4 If the *Construction Manager* fails to correct the default in the time specified or in such other time period as may be subsequently agreed in writing by the parties, without prejudice to any other right or remedy the *Owner* may have, the *Owner* may:
- .1 correct such default and deduct the cost thereof from any payment then or thereafter due the *Construction Manager* provided the *Consultant* has certified such cost to the *Owner* and the *Construction Manager*, or
 - .2 terminate the *Construction Manager's* right to continue with the *Work* in whole or in part or terminate the *Contract*.
- 7.1.5 If the *Owner* terminates the *Construction Manager's* right to continue with the *Work* as provided in paragraphs 7.1.1 and 7.1.4, the *Owner* shall:
- .1 be entitled to take possession of the *Work* and *Products* at the *Place of the Work*; subject to the rights of third parties, utilize the *Construction Equipment* at the *Place of the Work*; finish the *Work* by whatever method the *Owner* may consider expedient, but without undue delay or expense, and
 - .2 pay the *Construction Manager* upon the *Consultant's* certificate and in accordance with Part 5 of the General Conditions – PAYMENT for the costs properly incurred by the *Construction Manager* to that time plus the proportionate amount of the fee as provided in Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE, and
 - .3 pay to the *Construction Manager* fair compensation, either by purchase or rental, at the option of the *Owner*, for any *Construction Equipment* retained for use in the *Work*, and
 - .4 assume and become liable for all obligations, commitments and unliquidated claims as certified by the *Consultant* that the *Construction Manager* may have heretofore, in good faith, undertaken or incurred in connection with the *Work*, other than such as are properly payable by the *Construction Manager* because of neglect or default.

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- 7.1.6 If the *Owner* terminates the *Construction Manager's* right to continue with the *Work* as provided in paragraphs 7.1.1 and 7.1.4, the *Construction Manager* shall, as a condition of receiving the payments, execute and deliver such papers and take such action, including the legal assignment in the *Construction Manager's* contractual rights, as the *Owner* may require for the purpose of fully vesting in the *Construction Manager* the rights and benefits of the *Construction Manager* under the obligations or commitments to be assumed by the *Owner*.
- 7.1.7 The *Construction Manager's* obligation under the *Contract* as to quality, correction and warranty of the work performed by the *Construction Manager* up to the time of termination shall continue in force after such termination of the *Contract*.

GC 7.2 CONSTRUCTION MANAGER'S RIGHT TO SUSPEND THE WORK OR TERMINATE THE CONTRACT

- 7.2.1 If the *Owner* is adjudged bankrupt, or makes a general assignment for the benefit of creditors because of the *Owner's* insolvency, or if a receiver is appointed because of the *Owner's* insolvency, the *Construction Manager* may, without prejudice to any other right or remedy the *Construction Manager* may have, terminate the *Contract* by giving the *Owner* or receiver or trustee in bankruptcy *Notice in Writing* to that effect.
- 7.2.2 If the *Work* is suspended or otherwise delayed for a period of 20 *Working Days* or more under an order of a court or other public authority and providing that such order was not issued as the result of an act or fault of the *Construction Manager* or of anyone directly or indirectly employed or engaged by the *Construction Manager*, the *Construction Manager* may, without prejudice to any other right or remedy the *Construction Manager* may have, terminate the *Contract* by giving the *Owner* *Notice in Writing* to that effect.
- 7.2.3 The *Construction Manager* may give *Notice in Writing* to the *Owner*, with a copy to the *Consultant*, that the *Owner* is in default of the *Owner's* contractual obligations if:
- .1 the *Owner* fails to furnish, when so requested by the *Construction Manager*, reasonable evidence that financial arrangements have been made to fulfill the *Owner's* obligations under the *Contract*, or
 - .2 the *Consultant* fails to issue a certificate as provided in GC 5.4 – PROGRESS PAYMENT FOR THE WORK, or
 - .3 the *Owner* fails to pay the *Construction Manager*, or
 - .4 the *Owner* violates the requirements of the *Contract* to a substantial degree and the *Consultant*, except for GC 5.1 – FINANCING INFORMATION REQUIRED OF THE OWNER, confirms by written statement to the *Construction Manager* that sufficient cause exists.
- 7.2.4 The *Construction Manager's* *Notice in Writing* to the *Owner* provided under paragraph 7.2.3 shall advise that if the default is not corrected within 5 *Working Days* following receipt of the *Notice in Writing*, the *Construction Manager* may, without prejudice to any other right or remedy the *Construction Manager* may have, suspend the *Work* or terminate the *Contract*.
- 7.2.5 If the *Construction Manager* terminates the *Contract* under the conditions set out above, the *Construction Manager* shall be entitled to be paid for all work performed including reasonable profit, for loss sustained upon *Products* and *Construction Equipment*, and such other damages as the *Construction Manager* may have sustained as a result of the termination of the *Contract*.

PART 8 DISPUTE RESOLUTION

GC 8.1 AUTHORITY OF THE CONSULTANT

- 8.1.1 Differences between the parties to the *Contract* as to the interpretation, application or administration of the *Contract* or any failure to agree where agreement between the parties is called for, herein collectively called disputes, which are not resolved in the first instance by findings of the *Consultant* as provided in GC 2.3 – CONSULTANT'S RESPONSIBILITIES, shall be settled in accordance with the requirements of Part 8 of the General Conditions – DISPUTE RESOLUTION.
- 8.1.2 If a dispute arises under the *Contract* in respect of a matter in which the *Consultant* has no authority under the *Contract* to make a finding, the procedures set out in paragraph 8.1.3 and paragraphs 8.2.3 to 8.2.8 of GC 8.2 – NEGOTIATION, MEDIATION AND ARBITRATION, and in GC 8.3 – RETENTION OF RIGHTS apply to that dispute with the necessary changes to detail as may be required.

- 8.1.3 If a dispute is not resolved promptly, the *Consultant* will give such instructions as in the *Consultant's* opinion are necessary for the proper performance of the *Work* and to prevent delays pending settlement of the dispute. The parties shall act immediately according to such instructions, it being understood that by so doing neither party will jeopardize any claim the party may have. If it is subsequently determined that such instructions were in error or at variance with the *Contract Documents*, the *Owner* shall pay the *Construction Manager* costs incurred by the *Construction Manager* in carrying out such instructions which the *Construction Manager* was required to do beyond what the *Contract Documents* correctly understood and interpreted would have required, including costs resulting from interruption of the *Work*.

GC 8.2 NEGOTIATION, MEDIATION AND ARBITRATION

- 8.2.1 In accordance with the Rules for Mediation of Construction Disputes as provided in CCDC 40 in effect at the time of bid closing, the parties shall appoint a *Project Mediator*
- .1 within 20 *Working Days* after the *Contract* was awarded, or
 - .2 if the parties neglected to make an appointment within the 20 *Working Days*, within 10 *Working Days* after either party by *Notice in Writing* requests that the *Project Mediator* be appointed.
- 8.2.2 A party shall be conclusively deemed to have accepted a finding of the *Consultant* under GC 2.3 – CONSULTANT'S RESPONSIBILITIES and to have expressly waived and released the other party from any claims in respect of the particular matter dealt with in that finding unless, within 15 *Working Days* after receipt of that finding, the party sends a *Notice in Writing* of dispute to the other party and to the *Consultant*, which contains the particulars of the matter in dispute and the relevant provisions of the *Contract Documents*. The responding party shall send a *Notice in Writing* of reply to the dispute within 10 *Working Days* after receipt of such *Notice in Writing* setting out particulars of this response and any relevant provisions of the *Contract Documents*.
- 8.2.3 The parties shall make all reasonable efforts to resolve their dispute by amicable negotiations and agree to provide, without prejudice, frank, candid, and timely disclosure of relevant facts, information and documents to facilitate these negotiations.
- 8.2.4 After a period of 10 *Working Days* following receipt of a responding party's *Notice in Writing* of reply under paragraph 8.2.2, the parties shall request the *Project Mediator* to assist the parties to reach agreement on any unresolved dispute. The mediated negotiations shall be conducted in accordance with the Rules for Mediation of Construction Disputes as provided in CCDC 40 in effect at the time of bid closing.
- 8.2.5 If the dispute has not been resolved within 10 *Working Days* after the *Project Mediator* was requested under paragraph 8.2.4 or within such further period agreed by the parties, the *Project Mediator* shall terminate the mediated negotiations by giving *Notice in Writing* to the *Owner*, the *Construction Manager* and the *Consultant*.
- 8.2.6 By giving a *Notice in Writing* to the other party and the *Consultant*, not later than 10 *Working Days* after the date of termination of the mediated negotiations under paragraph 8.2.5, either party may refer the dispute to be finally resolved by arbitration under the Rules for Arbitration of Construction Disputes as provided in CCDC 40 in effect at the time of bid closing. The arbitration shall be conducted in the jurisdiction of the *Place of the Work*.
- 8.2.7 On expiration of the 10 *Working Days*, the arbitration agreement under paragraph 8.2.6 is not binding on the parties and, if a *Notice in Writing* is not given under paragraph 8.2.6 within the required time, the parties may refer the unresolved dispute to the courts or to any other form of dispute resolution, including arbitration, which they have agreed to use.
- 8.2.8 If neither party, by *Notice in Writing* given within 10 *Working Days* of the date of *Notice in Writing* requesting arbitration in paragraph 8.2.6, requires that a dispute be arbitrated immediately, all disputes referred to arbitration as provided in paragraph 8.2.6 shall be
- .1 held in abeyance until
 - (1) Substantial Performance of the *Work*,
 - (2) the *Contract* has been terminated, or
 - (3) the *Construction Manager* has abandoned the *Work*,
 whichever is earlier, and
 - .2 consolidated into a single arbitration under the rules governing the arbitration under paragraph 8.2.6.

GC 8.3 RETENTION OF RIGHTS

- 8.3.1 It is agreed that no act by either party shall be construed as a renunciation or waiver of any rights or recourses, provided the party has given the *Notice in Writing* required under Part 8 of the General Conditions – DISPUTE RESOLUTION and has carried out the instructions as provided in paragraph 8.1.3 of GC 8.1 – AUTHORITY OF THE CONSULTANT.
- 8.3.2 Nothing in Part 8 of the General Conditions – DISPUTE RESOLUTION shall be construed in any way to limit a party from asserting any statutory right to a lien under applicable lien legislation of the jurisdiction of the *Place of the Work* and the assertion of such right by initiating judicial proceedings is not to be construed as a waiver of any right that party may have under paragraph 8.2.6 of GC 8.2 – NEGOTIATION, MEDIATION AND ARBITRATION to proceed by way of arbitration to adjudicate the merits of the claim upon which such a lien is based.

PART 9 PROTECTION OF PERSONS AND PROPERTY**GC 9.1 PROTECTION OF WORK AND PROPERTY**

- 9.1.1 The *Construction Manager* shall protect the *Work* and the *Owner's* property and property adjacent to the *Place of the Work* from damage which may arise as the result of the *Construction Manager's* operations under this *Contract*, and shall be responsible for such damage, except damage which occurs as the result of:
- .1 errors in the *Contract Documents*;
 - .2 acts or omissions by the *Owner*, the *Consultant*, other contractors, or their respective agents and employees.
- 9.1.2 Before commencing any work, the *Construction Manager* shall locate on site all underground utilities and structures that are indicated in the *Contract Documents* or information provided by the *Owner*, or that are reasonably apparent in an inspection of the *Place of the Work*.
- 9.1.3 Should the *Construction Manager* in the performance of the *Contract* damage the *Work*, the *Owner's* property or property adjacent to the *Place of the Work*, the *Construction Manager* shall be responsible for making good such damage at the *Construction Manager's* expense.
- 9.1.4 Should damage occur to the *Work* or *Owner's* property for which the *Construction Manager* is not responsible, as provided in paragraph 9.1.1, the *Construction Manager* shall make good such damage to the *Work* and, if the *Owner* so directs, to the *Owner's* property. The *Construction Manager's Fee*, the *Guaranteed Maximum Price* and the *Contract Time* shall be adjusted as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.

GC 9.2 TOXIC AND HAZARDOUS SUBSTANCES

- 9.2.1 For the purposes of applicable legislation, the *Owner* shall be deemed to have control and management of the *Place of the Work* with respect to existing conditions.
- 9.2.2 Prior to the *Construction Manager* commencing the *Work*, the *Owner* shall,
- .1 take all reasonable steps to determine whether any toxic or hazardous substances are present at the *Place of the Work*, and
 - .2 provide the *Consultant* and the *Construction Manager* with a written list of any such substances that are known to exist and their locations.
- 9.2.3 The *Owner* shall take all reasonable steps to ensure that no person's exposure to any toxic or hazardous substance exceeds the time weighted levels prescribed by applicable legislation at the *Place of the Work* and that no property is damaged or destroyed as a result of exposure to, or the presence of, toxic or hazardous substances which were at the *Place of the Work* prior to the *Construction Manager* commencing the *Work*.
- 9.2.4 Unless the *Contract* expressly provides otherwise, the *Owner* shall be responsible for taking all necessary steps, in accordance with applicable legislation in force at the *Place of the Work*, to dispose of, store or otherwise render harmless toxic or hazardous substances which were present at the *Place of the Work* prior to the *Construction Manager* commencing the *Work*.

- 9.2.5 If the *Construction Manager*
- .1 encounters toxic or hazardous substances at the *Place of the Work*, or
 - .2 has reasonable grounds to believe that toxic or hazardous substances are present at the *Place of the Work*, which were not brought to the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible and which were not disclosed by the *Owner* or which were disclosed but have not been dealt with as required under paragraph 9.2.4, the *Construction Manager* shall
 - .3 take all reasonable steps, including stopping the *Work*, to ensure that no person's exposure to any toxic or hazardous substances exceeds any applicable time weighted levels prescribed by applicable legislation at the *Place of the Work*; and
 - .4 immediately report the circumstances to the *Consultant* and the *Owner* in writing.
- 9.2.6 If the *Owner* and *Construction Manager* do not agree on the existence or significance of toxic or hazardous substances, or whether the toxic or hazardous substances were brought onto the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Owner* shall retain and pay for an independent qualified expert to investigate and determine such matters. The expert's report shall be delivered to the *Owner* and the *Construction Manager*.
- 9.2.7 If the *Owner* and *Construction Manager* agree or if the expert referred to in paragraph 9.2.6 determines that the toxic or hazardous substances were not brought onto the place of the *Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Owner* shall promptly at the *Owner's* own expense:
- .1 take all steps as required under paragraph 9.2.4;
 - .2 adjust the *Construction Manager's Fee* and the *Guaranteed Maximum Price* by a reasonable amount for overhead costs incurred by the *Construction Manager* in taking the steps pursuant to paragraph 9.2.5;
 - .3 extend the *Contract Time* for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager* and the expert referred to in paragraph 9.2.6 and adjust the *Construction Manager's Fee* and the *Guaranteed Maximum Price* by a reasonable amount for costs incurred by the *Construction Manager* as a result of the delay; and
 - .4 indemnify the *Construction Manager* as required by GC 12.1 – INDEMNIFICATION.
- 9.2.8 If the *Owner* and *Construction Manager* agree or if the expert referred to in paragraph 9.2.6 determines that the toxic or hazardous substances were brought onto the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Construction Manager* shall promptly at the *Construction Manager's* own expense:
- .1 take all necessary steps, in accordance with applicable legislation in force at the *Place of the Work*, to safely remove and dispose the toxic or hazardous substance;
 - .2 make good any damage to the *Work*, the *Owner's* property or property adjacent to the *Place of the Work* as provided in paragraph 9.1.3 of GC 9.1 – PROTECTION OF WORK AND PROPERTY;
 - .3 reimburse the *Owner* for reasonable costs incurred under paragraph 9.2.6; and
 - .4 indemnify the *Owner* as required by GC 12.1 – INDEMNIFICATION.
- 9.2.9 If either party does not accept the expert's findings under paragraph 9.2.6, the disagreement shall be settled in accordance with Part 8 of the General Conditions – DISPUTE RESOLUTION. If such disagreement is not resolved promptly, the parties shall act immediately in accordance with the expert's determination and take the steps required by paragraph 9.2.7 or 9.2.8 it being understood that by so doing, neither party will jeopardize any claim that party may have to be reimbursed as provided by GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES.

GC 9.3 ARTIFACTS AND FOSSILS

- 9.3.1 Fossils, coins, articles of value or antiquity, structures and other remains or things of scientific or historic interest discovered at the *Place of the Work* shall, as between the *Owner* and the *Construction Manager*, be deemed to be the absolute property of the *Owner*.
- 9.3.2 The *Construction Manager* shall take all reasonable precautions to prevent removal or damage to discoveries as identified in paragraph 9.3.1, and shall advise the *Consultant* upon discovery of such items
- 9.3.3 The *Consultant* will investigate the impact on the *Work* of the discoveries identified in paragraph 9.3.1. If conditions are found that would change the *Construction Manager's Fee*, the *Guaranteed Maximum Price* or the *Construction Manager's* time to perform the *Work*, the *Consultant*, with the *Owner's* approval, will issue appropriate instructions for a change in the *Work* as provided in GC 6.2 – CHANGE ORDER or GC 6.3 – CHANGE DIRECTIVE.

GC 9.4 CONSTRUCTION SAFETY

- 9.4.1 Subject to paragraph 3.2.2.2 of GC 3.2 – CONSTRUCTION BY OWNER OR OTHER CONTRACTORS, the *Construction Manager* shall be responsible for
- .1 construction health and safety at the *Place of the Work* in compliance with the rules, regulations and practices required by the applicable construction health and safety legislation, and
 - .2 establishing, initiating, maintaining and supervising all health and safety precautions and programs in connection with the performance of the *Work*.

GC 9.5 MOULD

- 9.5.1 If the *Construction Manager* or *Owner* observes or reasonably suspects the presence of mould at the *Place of the Work*, the remediation of which is not expressly part of the *Work*,
- .1 the observing party shall promptly report the circumstances to the other party in writing;
 - .2 the *Construction Manager* shall promptly take all reasonable steps, including stopping the *Work* if necessary, to ensure that no person suffers injury, sickness or death and that no property is damaged as a result of exposure to or the presence of the mould; and
 - .3 if the *Owner* and *Construction Manager* do not agree on the existence, significance or cause of the mould or as to what steps need be taken to deal with it, the *Owner* shall retain and pay for an independent qualified expert to investigate and determine such matters. The expert's report shall be delivered to the *Owner* and *Construction Manager*.
- 9.5.2 If the *Owner* and *Construction Manager* agree, or if the expert referred to in paragraph 9.5.1.3 determines that the presence of mould was caused by the *Construction Manager's* operations under the *Contract*, the *Construction Manager* shall promptly, at the *Construction Manager's* own expense:
- .1 take all reasonable and necessary steps to safely remediate or dispose of the mould, and
 - .2 make good any damage to the *Work*, the *Owner's* property or property adjacent to the *Place of the Work* as provided in paragraph 9.1.3 of GC 9.1 – PROTECTION OF WORK AND PROPERTY, and
 - .3 reimburse the *Owner* for reasonable costs incurred under paragraph 9.5.1.3, and
 - .4 indemnify the *Owner* as required by GC 12.1 – INDEMNIFICATION.
- 9.5.3 If the *Owner* and *Construction Manager* agree, or if the expert referred to in paragraph 9.5.1.3 determines that the presence of mould was not caused by the *Construction Manager's* operations under the *Contract*, the *Owner* shall promptly, at the *Owner's* own expense:
- .1 take all reasonable and necessary steps to safely remediate or dispose of the mould;
 - .2 adjust the *Construction Manager's Fee* and the *Guaranteed Maximum Price* by a reasonable amount for overhead costs incurred by the *Construction Manager* in taking the steps pursuant to paragraph 9.5.1.2 and making good any damage to the *Work* as provided in paragraph 9.1.4 of GC 9.1 – PROTECTION OF WORK AND PROPERTY;
 - .3 extend the *Contract Time* for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager* and the expert referred to in paragraph 9.5.1.3 and adjust the *Construction Manager's Fee* and the *Guaranteed Maximum Price* by a reasonable amount for costs incurred by the *Construction Manager* as a result of the delay; and
 - .4 indemnify the *Construction Manager* as required by GC 12.1 – INDEMNIFICATION.
- 9.5.4 If either party does not accept the expert's finding under paragraph 9.5.1.3, the disagreement shall be settled in accordance with Part 8 of the General Conditions – DISPUTE RESOLUTION. If such disagreement is not resolved promptly, the parties shall act immediately in accordance with the expert's determination and take the steps required by paragraphs 9.5.2 or 9.5.3, it being understood that by so doing neither party will jeopardize any claim the party may have to be reimbursed as provided by GC 9.5 – MOULD.

PART 10 GOVERNING REGULATIONS

GC 10.1 TAXES AND DUTIES

- 10.1.1 The *Construction Manager* shall pay all customs, taxes and duties in effect during the performance of the *Work*. The amount incurred shall be included in the *Cost of the Work* as in accordance with paragraph 7.1.14 of the Agreement A-7 – COST OF THE WORK.

GC 10.2 LAWS, NOTICES, PERMITS, AND FEES

- 10.2.1 The laws of the *Place of the Work* shall govern the *Work*.
- 10.2.2 The *Owner* shall obtain and pay for development approvals, building permit, permanent easements, rights of servitude, and all other necessary approvals and permits, except for the permits and fees referred to in paragraph 10.2.3 or for which the *Contract Documents* specify as the responsibility of the *Construction Manager*.
- 10.2.3 The *Construction Manager* shall be responsible for the procurement of permits, licences, inspections, and certificates, which are necessary for the performance of the *Work* and customarily obtained by contractors in the jurisdiction of the *Place of the Work* after the issuance of the building permit. The *Cost of the Work* includes the cost of these permits, licences, inspections, and certificates, and their procurement.
- 10.2.4 The *Construction Manager* shall give the required notices and comply with the laws, ordinances, rules, regulations, or codes which are or become in force during the performance of the *Work* and which relate to the *Work*, to the preservation of the public health, and to construction safety.
- 10.2.5 The *Construction Manager* shall not be responsible for verifying that the *Contract Documents* are in compliance with the applicable laws, ordinances, rules, regulations, or codes relating to the *Work*. If the *Contract Documents* are at variance therewith, or if, subsequent to the time of bid closing, changes are made to the applicable laws, ordinances, rules, regulations, or codes which require modification to the *Contract Documents*, the *Construction Manager* shall advise the *Consultant* in writing requesting direction immediately upon such variance or change becoming known. The *Consultant* will make the changes required to the *Contract Documents* as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.
- 10.2.6 If the *Construction Manager* fails to advise the *Consultant* in writing, fails to obtain direction as required in paragraph 10.2.5, and performs work knowing it to be contrary to any laws, ordinances, rules, regulations or codes; the *Construction Manager* shall be responsible for and shall correct the violations thereof; and shall bear the costs, expenses and damages attributable to the failure to comply with the provisions of such laws, ordinances, rules, regulations, or codes.

GC 10.3 PATENT FEES

- 10.3.1 The *Construction Manager* shall pay the royalties and patent licence fees required for the performance of the *Contract*. The amount incurred shall be included in the *Cost of the Work* in accordance with paragraph 7.1.12 of the Agreement A-7 – COST OF THE WORK. The *Construction Manager* shall hold the *Owner* harmless from and against claims, demands, losses, costs, damages, actions, suits or proceedings arising out of the *Construction Manager's* performance of the *Contract* which are attributable to an infringement or an alleged infringement of a patent of invention by the *Construction Manager* or anyone for whose acts the *Construction Manager* may be liable.
- 10.3.2 The *Owner* shall hold the *Construction Manager* harmless against claims, demands, losses, costs, damages, actions, suits, or proceedings arising out of the *Construction Manager's* performance of the *Contract* which are attributable to an infringement or an alleged infringement of a patent of invention in executing anything for the purpose of the *Contract*, or any model, plan or design which was supplied to the *Construction Manager* as part of the *Contract*.

GC 10.4 WORKERS' COMPENSATION

- 10.4.1 Prior to commencing the *Work*, again with the *Construction Manager's* application for payment of the holdback amount following *Substantial Performance of the Work* and again with the *Construction Manager's* application for final payment, the *Construction Manager* shall provide evidence of compliance with workers' compensation legislation at the *Place of the Work*, including payments due thereunder.
- 10.4.2 At any time during the term of the *Contract*, when requested by the *Owner*, the *Construction Manager* shall provide such evidence of compliance by the *Construction Manager* and *Subcontractors*.

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PART 11 INSURANCE — CONTRACT SECURITY

GC 11.1 INSURANCE

11.1.1 Without restricting the generality of GC 12.1 – INDEMNIFICATION, the *Construction Manager* shall provide, maintain and pay for the following insurance coverages, the minimum requirements of which are specified in CCDC 41 – INSURANCE REQUIREMENTS in effect at the time of bid closing except as hereinafter provided:

1. General liability insurance in the name of the *Construction Manager* and include, or in the case of a single, blanket policy, be endorsed to name, the *Owner* and the *Consultant* as insureds but only with respect to liability, other than legal liability arising out of their sole negligence, arising out of the operations of the *Construction Manager* with regard to the *Work*. General liability insurance shall be maintained from the date of commencement of the *Services* until one year from the date of *Substantial Performance of the Work*. Liability coverage shall be provided for completed operations hazards from the date of *Substantial Performance of the Work*, as set out in the certificate of *Substantial Performance of the Work*, on an ongoing basis for a period of 6 years following *Substantial Performance of the Work*.
2. Automobile Liability Insurance from the date of commencement of the *Services* until one year after the date of *Substantial Performance of the Work*.
3. ~~Aircraft or Watercraft Liability Insurance when owned or non-owned aircraft or watercraft are used directly or indirectly in the performance of the Work.~~
4. "Broad form" property insurance in the joint names of the *Construction Manager*, the *Owner* and the *Consultant*. The policy shall include as insureds all *Subcontractors*. The "broad form" property insurance shall be provided from the date of commencement of the *Work* until the earliest of:
 - (1) 10 calendar days after the date of *Substantial Performance of the Work*;
 - (2) on the commencement of use or occupancy of any part or section of the *Work* unless such use or occupancy is for construction purposes, habitational, office, banking, convenience store under 465 square metres in area, or parking purposes, or for the installation, testing and commissioning of equipment forming part of the *Work*;
 - (3) when left unattended for more than 30 consecutive calendar days or when construction activity has ceased for more than 30 consecutive calendar days.
5. ~~Boiler and machinery insurance in the joint names of the *Construction Manager*, the *Owner* and the *Consultant*. The policy shall include as insureds all *Subcontractors*. The coverage shall be maintained continuously from commencement of use or operation of the boiler and machinery objects insured by the policy and until 10 calendar days after the date of *Substantial Performance of the Work*.~~
6. ~~The "Broad form" property and boiler and machinery policies shall provide that, in the case of a loss or damage, payment shall be made to the *Owner* and the *Construction Manager* as their respective interests may appear. In the event of loss or damage:

 - (1) the *Construction Manager* shall act on behalf of the *Owner* for the purpose of adjusting the amount of such loss or damage payment with the insurers. When the extent of the loss or damage is determined, the *Construction Manager* shall proceed to restore the *Work*. Loss or damage shall not affect the rights and obligations of either party under the *Contract* except that the *Construction Manager* shall be entitled to such reasonable extension of *Contract Time* relative to the extent of the loss or damage as the *Consultant* may recommend in consultation with the *Construction Manager*;
 - (2) the *Construction Manager* shall be entitled to receive from the *Owner*, in addition to the amount due under the *Contract*, the amount which the *Owner's* interest in restoration of the *Work* has been appraised, such amount to be paid as the restoration of the *Work* proceeds in accordance with the progress payment provisions. In addition the *Construction Manager* shall be entitled to receive from the payments made by the insurer the amount of the *Construction Manager's* interest in the restoration of the *Work*; and
 - (3) in the *Work* arising from the work of the *Owner*, the *Owner's* own forces or another contractor, the *Owner* shall, in accordance with the *Owner's* obligations under the provisions relating to construction by *Owner* or other contractors, pay the *Construction Manager* the cost of restoring the *Work* as the restoration of the *Work* proceeds and as in accordance with the progress payment provisions.~~
7. Contractors' Equipment Insurance from the date of commencement of the *Work* until one year after the date of *Substantial Performance of the Work*.

11.1.2 Prior to commencement of the *Services* and upon the placement, renewal, amendment or extension of all or any part of the insurance, the *Construction Manager* shall promptly provide the *Owner* with confirmation of coverage and, if required, a certified true copy of the policies certified by an authorized representative of the insurer together with copies of any amending endorsements applicable to this *Contract*.

- 11.1.3 The parties shall pay their share of the deductible amounts in direct proportion to their responsibility in regards to any loss for which the above policies are required to pay, except where such amounts may be excluded by the terms of the *Contract*.
- 11.1.4 If the *Construction Manager* fails to provide or maintain insurance as required by the *Contract Documents*, then the *Owner* shall have the right to provide and maintain such insurance and give evidence to the *Construction Manager* and the *Consultant*. The *Construction Manager* shall pay the cost thereof to the *Owner* on demand or the *Owner* may deduct the cost from the amount which is due or may become due to the *Construction Manager*.
- 11.1.5 All required insurance policies shall be with insurers licensed to underwrite insurance in the jurisdiction of the *Place of the Work*.
- 11.1.6 If a revised version of CCDC 41 – INSURANCE REQUIREMENTS is published, which specifies reduced insurance requirements, the parties shall address such reduction, prior to the *Construction Manager's* insurance policy becoming due for renewal, and record any agreement in a *Change Order*.
- 11.1.7 If a revised version of CCDC 41 – INSURANCE REQUIREMENTS is published, which specifies increased insurance requirements, the *Owner* may request the increased coverage from the *Construction Manager* by way of a *Change Order*.
- 11.1.8 A *Change Directive* shall not be used to direct a change in the insurance requirements in response to the revision of CCDC 41 – INSURANCE REQUIREMENTS.

GC 11.2 CONTRACT SECURITY

- 11.2.1 The *Construction Manager* shall, prior to commencement of the *Work* or within the specified time, provide to the *Owner* any *Contract security* required by this *Contract* as in accordance with paragraph 7.1.13 of the Agreement A-7 – COST OF THE WORK.
- 11.2.2 If this *Contract* requires surety bonds to be provided, such bonds shall be issued by a duly licensed surety company authorized to transact a business of suretyship in the province or territory of the *Place of the Work* and shall be maintained in good standing until the fulfilment of this *Contract*. The form of such bonds shall be in accordance with the latest edition of the CCDC approved bond forms.

PART 12 INDEMNIFICATION, WAIVER OF CLAIMS AND WARRANTY

GC 12.1 INDEMNIFICATION

- 12.1.1 Without restricting the parties' obligation to indemnify as described in paragraphs 12.1.4 and 12.1.5, the *Owner* and the *Construction Manager* shall each indemnify and hold harmless the other from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings whether in respect to losses suffered by them or in respect to claims by third parties that arise out of, or are attributable in any respect to, their involvement as parties to this *Contract*, provided such claims are:
- .1 caused by:
 - (1) the negligent acts or omissions of the party from whom indemnification is sought or anyone for whose acts or omissions that party is liable, or
 - (2) a failure of the party to the *Contract* from whom indemnification is sought to fulfill its terms or conditions; and
 - .2 made by *Notice in Writing* within a period of 6 years from the date of *Substantial Performance of the Work* as set out in the certificate of *Substantial Performance of the Work* issued pursuant to paragraph 5.5.2.2 of GC 5.3 – SUBSTANTIAL PERFORMANCE OF THE WORK or within such shorter period as may be prescribed by any limitation statute of the province or territory of the *Place of the Work*.
- The parties expressly waive the right to indemnity for claims other than those provided for in this *Contract*.
- 12.1.2 The obligation of either party to indemnify as set forth in paragraph 12.1.1 shall be limited as follows:
- .1 In respect to losses suffered by the *Owner* and the *Construction Manager* for which insurance is to be provided by either party pursuant to GC 11.1 – INSURANCE, the insurance limit in effect at the time of bid closing.
 - .2 In respect to losses suffered by the *Owner* and the *Construction Manager* for which insurance is not required to be provided by either party in accordance with GC 11.1 – INSURANCE, the greater of the *Price of the Work* or \$2,000,000, but in no event shall the sum be greater than \$20,000,000.

- .3 In respect to claims by third parties for direct loss resulting from bodily injury, sickness, disease or death, or to injury to or destruction of tangible property, the obligation to indemnify is without limit. In respect to all other claims for indemnity as a result of claims advanced by third parties, the limits of indemnity set forth in paragraphs 12.1.2.1 and 12.1.2.2 shall apply.
- 12.1.3 The obligation of either party to indemnify the other as set forth in paragraphs 12.1.1 and 12.1.2 shall be inclusive of interest and all legal costs.
- 12.1.4 The *Owner* and the *Construction Manager* shall indemnify and hold harmless the other from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings arising out of their obligations described in GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES.
- 12.1.5 The *Owner* shall indemnify and hold harmless the *Construction Manager* from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings:
- .1 as described in GC 10.3 – PATENT FEES, and
 - .2 arising out of the *Construction Manager's* performance of the *Contract* which are attributable to a lack of or defect in title or an alleged lack of or defect in title to the *Place of the Work*.
- 12.1.6 In respect to any claim for indemnity or to be held harmless by the *Owner* or the *Construction Manager*:
- .1 *Notice in Writing* of such claim shall be given within a reasonable time after the facts upon which such claim is based became known;
 - .2 should either party be required as a result of its obligation to indemnify the other pay or satisfy a final order, judgment or award made against the party entitled by this contract to be indemnified, then the indemnifying party upon assuming all liability for any costs that might result shall have the right to appeal in the name of the party against whom such final order or judgment has been made until such rights of appeal have been exhausted.

GC 12.2 WAIVER OF CLAIMS

- 12.2.1 Subject to any lien legislation applicable to the *Place of the Work*, as of the fifth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*, the *Construction Manager* waives and releases the *Owner* from all claims which the *Construction Manager* has or reasonably ought to have knowledge of that could be advanced by the *Construction Manager* against the *Owner* arising from the *Construction Manager's* involvement in the *Work*, including, without limitation, those arising from negligence or breach of contract in respect to which the cause of action is based upon acts or omissions which occurred prior to or on the date of *Substantial Performance of the Work*, except as follows:
- .1 claims arising prior to or on the date of *Substantial Performance of the Work* for which *Notice in Writing* of claim has been received by the *Owner* from the *Construction Manager* no later than the sixth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*;
 - .2 indemnification for claims advanced against the *Construction Manager* by third parties for which a right of indemnification may be asserted by the *Construction Manager* against the *Owner* pursuant to the provisions of this *Contract*;
 - .3 claims for which a right of indemnity could be asserted by the *Construction Manager* pursuant to the provisions of paragraphs 12.1.4 or 12.1.5 of GC 12.1 – INDEMNIFICATION; and
 - .4 claims resulting from acts or omissions which occur after the date of *Substantial Performance of the Work*.
- 12.2.2 The *Construction Manager* waives and releases the *Owner* from all claims referenced in paragraph 12.2.1.4 except for those referred in paragraphs 12.2.1.2 and 12.2.1.3 and claims for which *Notice in Writing* of claim has been received by the *Owner* from the *Construction Manager* within 395 calendar days following the date of *Substantial Performance of the Work*.
- 12.2.3 Subject to any lien legislation applicable to the *Place of the Work*, as of the fifth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*, the *Owner* waives and releases the *Construction Manager* from all claims which the *Owner* has or reasonably ought to have knowledge of that could be advanced by the *Owner* against the *Construction Manager* arising from the *Owner's* involvement in the *Work*, including, without limitation, those arising from negligence or breach of contract in respect to which the cause of action is based upon acts or omissions which occurred prior to or on the date of *Substantial Performance of the Work*, except as follows:
- .1 claims arising prior to or on the date of *Substantial Performance of the Work* for which *Notice in Writing* of claim has been received by the *Construction Manager* from the *Owner* no later than the sixth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*;

- .2 indemnification for claims advanced against the *Owner* by third parties for which a right of indemnification may be asserted by the *Owner* against the *Construction Manager* pursuant to the provisions of this *Contract*;
 - .3 claims for which a right of indemnity could be asserted by the *Owner* against the *Construction Manager* pursuant to the provisions of paragraph 12.1.4 of GC 12.1 – INDEMNIFICATION;
 - .4 damages arising from the *Construction Manager's* actions which result in substantial defects or deficiencies in the *Work*. "Substantial defects or deficiencies" mean those defects or deficiencies in the *Work* which affect the *Work* to such an extent or in such a manner that a significant part or the whole of the *Work* is unfit for the purpose intended by the *Contract Documents*;
 - .5 claims arising pursuant to GC 12.3 – WARRANTY; and
 - .6 claims arising from acts or omissions which occur after the date of *Substantial Performance of the Work*.
- 12.2.4 The *Owner* waives and releases the *Construction Manager* from all claims referred to in paragraph 12.2.3.4 except claims for which *Notice in Writing* of claim has been received by the *Construction Manager* from the *Owner* within a period of six years from the date of *Substantial Performance of the Work* should any limitation statute of the Province or Territory of the *Place of the Work* permit such agreement. If the applicable limitation statute does not permit such agreement, within such shorter period as may be prescribed by:
- .1 any limitation statute of the Province or Territory of the *Place of the Work*; or
 - .2 the Civil Code of Quebec, if the *Place of the Work* is the Province of Quebec.
- 12.2.5 The *Owner* waives and releases the *Construction Manager* from all claims referenced in paragraph 12.2.3.6 except for those referred in paragraph 12.2.3.2, 12.2.3.3 and those arising under GC 12.3 – WARRANTY and claims for which *Notice in Writing* has been received by the *Construction Manager* from the *Owner* within 395 calendar days following the date of *Substantial Performance of the Work*.
- 12.2.6 "*Notice in Writing* of claim" as provided for in GC 12.2 – WAIVER OF CLAIMS to preserve a claim or right of action which would otherwise, by the provisions of GC 12.2 – WAIVER OF CLAIMS, be deemed to be waived, must include the following
- .1 a clear and unequivocal statement of the intention to claim;
 - .2 a statement as to the nature of the claim and the grounds upon which the claim is based; and
 - .3 a statement of the estimated quantum of the claim.
- 12.2.7 The party giving "*Notice in Writing* of claim" as provided for in GC 12.2 – WAIVER OF CLAIMS shall submit within a reasonable time a detailed account of the amount claimed.
- 12.2.8 Where the event or series of events giving rise to a claim made under paragraphs 12.2.1 or 12.2.3 has a continuing effect, the detailed account submitted under paragraph 12.2.7 shall be considered to be an interim account and the party making the claim shall submit further interim accounts, at reasonable intervals, giving the accumulated amount of the claim and any further grounds upon which it is based. The party making the claim shall submit a final account after the end of the effects resulting from the event or series of events.
- 12.2.9 If a *Notice in Writing* of claim pursuant to paragraph 12.2.1.1 is received on the seventh or sixth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*, the period within which *Notice in Writing* of claim shall be received pursuant to paragraph 12.2.3.1 shall be extended to two calendar days before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*.
- 12.2.10 If a *Notice in Writing* of claim pursuant to paragraph 12.2.3.1 is received on the seventh or sixth calendar day before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*, the period within which *Notice in Writing* of claim shall be received pursuant to paragraph 12.2.1.1 shall be extended to two calendar days before the expiry of the lien period provided by the lien legislation applicable at the *Place of the Work*.

GC 12.3 WARRANTY

- 12.3.1 Except for extended warranties as described in paragraph 12.3.7, the warranty period under this *Contract* is one year from the date of *Substantial Performance of the Work*.
- 12.3.2 The *Construction Manager* shall be responsible for the proper performance of the *Work* to the extent that the design and *Contract Documents* permit such performance.
- 12.3.3 The *Owner*, through the *Consultant*, shall promptly give the *Construction Manager* *Notice in Writing* of observed defects and deficiencies which occur during the one year warranty period.
- 12.3.4 Subject to paragraph 12.3.2, the *Construction Manager* shall correct promptly, at the *Construction Manager's* expense, defects or deficiencies in the *Work* which appear prior to and during the one year warranty period.

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- 12.3.5 The *Construction Manager* shall correct or pay for damage resulting from corrections made under the requirements of paragraph 12.3.4.
- 12.3.6 The *Construction Manager* shall enforce the warranty obligations of the *Subcontractors* and *Suppliers* which shall include the following provisions:
- .1 the *Subcontractor* or the *Supplier* shall correct promptly at its expense defects or deficiencies in the work which appear prior to and during the warranty periods specified in the *Contract Documents*; and
 - .2 the *Subcontractor* or the *Supplier* shall correct or pay for damage resulting from corrections made under the requirements of paragraph 12.3.4.
- 12.3.7 Any extended warranties required beyond the one year warranty period as described in paragraph 12.3.1 shall be as specified in the *Contract Documents*. Extended warranties shall be issued by the warrantor to the benefit of the *Owner*. The *Construction Manager's* responsibility with respect to extended warranties shall be limited to obtaining any such extended warranties from the warrantor. The obligations under such extended warranties are solely the responsibilities of the warrantor.

APPENDIX – STIPULATED PRICE OPTION

The *Owner* and the *Construction Manager* may agree to exercise the stipulated price option at any time during the term of the *Contract* as in accordance with Article A-8 of the Agreement – OPTIONS. Upon the issuance of the *Change Order* exercising the stipulated price option, the following Articles of the Agreement, Definitions and General Conditions shall be deemed deleted, amended or added, as the case may be, and the *Contract* so revised shall be deemed to govern the rights and obligations of the parties with respect to the *Services* and *Work* to be provided from and after the date of the *Change Order*, unless stipulated otherwise in the *Change Order*.

ARTICLES OF THE AGREEMENT

1. **Article A-1**

New paragraph 1.4

insert new paragraph as follows:

1.4 subject to adjustment in *Contract Time* as provided for in the *Contract Documents*, attain *Substantial Performance of the Work*, by the _____ day of _____ in the year _____.

2. **Article A-5**

Delete this Article in its entirety.

3. **Article A-6**

Delete this Article in its entirety.

4. **Article A-7**

Delete this Article and replace with the following:

ARTICLE A-7 COST OF WORK

7.1 The cost of performing the work attributable to any *Change Directive* shall include:

- .1 salaries, wages and benefits paid to personnel in the direct employ of the *Construction Manager* under a salary or wage schedule agreed upon by the *Owner* and the *Construction Manager*, or in the absence of such a schedule, actual salaries, wages and benefits paid under applicable bargaining agreement, and in the absence of a salary or wage schedule and bargaining agreement, actual salaries, wages and benefits paid by the *Construction Manager*, for personnel
 - (1) stationed at the *Place of the Work*, in whatever capacity employed;
 - (2) engaged in expediting the production or transportation of material or equipment, at shops or on the road;
 - (3) engaged in the preparation or review of *Shop Drawings*, fabrication drawings and coordination drawings;

or
 - (4) engaged in the processing of changes in the *Work*.
- .2 contributions, assessments or taxes incurred for such items as employment insurance, provincial or territorial health insurance, workers' compensation, and Canada or Quebec Pension Plan, insofar as such cost is based on wages, salaries or other remuneration paid to employees of the *Construction Manager* and included in the cost of the *Work* as provided in paragraph 7.1.1;
- .3 travel and subsistence expenses of the *Construction Manager's* personnel described in paragraph 7.1.1;
- .4 all *Products* including cost of transportation thereof;
- .5 materials, supplies, *Construction Equipment*, *Temporary Work*, and hand tools not owned by the workers, including transportation and maintenance thereof, which are consumed in the performance of the *Work*; and cost less salvage value on such items used but not consumed, which remain the property of the *Construction Manager*;
- .6 all tools and *Construction Equipment*, exclusive of hand tools used in the performance of the *Work*, whether rented from or provided by the *Construction Manager* or others, including installation, minor repairs and replacements, dismantling, removal, transportation, and delivery cost thereof;
- .7 the *Construction Manager's* field office;

- .8 deposits lost provided that they are not caused by negligent acts or omissions of the *Construction Manager* and the *Services* are performed in accordance with this *Contract*;
- .9 the amount of all subcontracts;
- .10 quality assurance such as independent inspection and testing services;
- .11 charges levied by authorities having jurisdiction at the *Place of the Work*;
- .12 royalties, patent license fees and damages for infringement of patents and cost of defending suits therefor subject always to the *Construction Manager's* obligations to indemnify the *Owner* as provided in paragraph 10.3.1 of GC 10.3 – PATENT FEES;
- .13 any adjustment in premiums for all contract securities and insurance that the *Construction Manager* is required, by the *Contract Documents*, to purchase and maintain;
- .14 any adjustment in taxes, other than *Value Added Taxes*, and duties relating to the *Work* for which the *Construction Manager* is liable;
- .15 charges for long distance communications, courier services, expressage, printing, and reproduction incurred in relation to the performance of the *Work*;
- .16 removal and disposal of waste products and debris;
- .17 the cost of safety measures and requirements;
- .18 other costs incurred in the performance of the *Work* as listed below:

6. **Article A-8**

Delete this Article and replace with the following:

ARTICLE A-8 CONTRACT PRICE

- 8.1 The *Contract Price*, which excludes *Value Added Taxes*, is:
_____ /100 dollars \$ _____
- 8.2 *Value Added Taxes* (of _____ %) payable by the *Owner* to the *Construction Manager* are:
_____ /100 dollars \$ _____
- 8.3 Total amount payable by the *Owner* to the *Construction Manager* for the construction of the *Work* is:
_____ /100 dollars \$ _____
- 8.4 These amounts shall be subject to adjustments as provided in the *Contract Documents*.
- 8.5 All amounts are in Canadian funds.

7. **Article A-9**

paragraph 9.1

Delete and replace with the following:

- 9.1 Where required by provincial or territorial legislation, payments shall be subject to the lien legislation applicable to the *Place of the Work*. The *Owner* shall pay the *Construction Manager*:
 - .1 payments on account of the *Contract Price* when due in the amount certified by the *Consultant* together with such *Value Added Taxes* as may be applicable to such payments,
 - .2 upon *Substantial Performance of the Work*, the unpaid balance of the holdback amount when due together with such *Value Added Taxes* as may be applicable to such payment, and
 - .3 upon the issuance of the final certificate for payment, the unpaid balance of the *Construction Manager's Fee* for the *Services* and the *Contract Price* when due together with such *Value Added Taxes* as may be applicable to such payment.

8. **Schedule, A1**

Delete this Schedule in its entirety.

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9. **Schedule A2**
Delete this Schedule in its entirety.

10. **Schedule B**
Delete this Schedule in its entirety.

DEFINITIONS

11. **Definition 5 – CHANGE DIRECTIVE**
Delete and replace with the following:

5. **Change Directive**

A *Change Directive* is a written instruction prepared by the *Consultant* and signed by the *Owner* directing the *Construction Manager* to proceed with a change in the *Work* within the general scope of this *Contract* prior to the *Owner* and the *Construction Manager* agreeing upon adjustments in the *Contract Price* and the *Contract Time*.

12. **Definition 6 – CHANGE ORDER**
Delete and replace with the following:

6. **Change Order**

A *Change Order* is a written amendment to this *Contract* prepared by the *Consultant* and signed by the *Owner* and the *Construction Manager* stating their agreement upon:

- a change in the *Services*;
- a change in the *Work*;
- the method of adjustment or the amount of the adjustment in the *Contract Price*, if any; and
- the extent of the adjustment in the *Contract Time*, if any.

13. **Definition 32 – SUPPLEMENTAL INSTRUCTION**
Delete and replace with the following:

Supplemental Instruction

A *Supplemental Instruction* is an instruction, not involving adjustment in the *Contract Price* or *Contract Time*, in the form of *Specifications*, *Drawings*, schedules, samples, models or written instructions, consistent with the intent of the *Contract Documents*. It is to be issued by the *Consultant* to supplement the *Contract Documents*, as required for the performance of the *Work*.

14. **New Definition 38 – CONTRACT PRICE**
Insert new Definition as follows:

Contract Price

The *Contract Price*, which excludes *Value Added Taxes*, is the amount specified in Article A-8 – **CONTRACT PRICE** to complete the *Services* and the *Work*.

GENERAL CONDITIONS

15. **GC 2.3**
Delete and replace with the following:

- 2.3.1 The *Consultant* will provide administration of the *Work* as described in the *Contract Documents*.
- 2.3.2 The *Consultant* will visit the *Place of the Work* at intervals appropriate to the progress of construction to become familiar with the progress and quality of the work and to determine if the *Work* is proceeding in general conformity with the *Contract Documents*.
- 2.3.3 If the *Owner* and the *Consultant* agree, the *Consultant* will provide at the *Place of the Work*, one or more project representatives to assist in carrying out the *Consultant's* responsibilities. The duties, responsibilities and limitations of authority of such project representatives shall be as set forth in writing to the *Construction Manager*.
- 2.3.4 The *Consultant* will promptly inform the *Owner* of the date of receipt of the *Construction Manager's* applications for payment for the *Work* performed as provided in paragraph 5.4.7.1 of GC 5.4 – **PROGRESS PAYMENT FOR THE WORK**.

- 2.3.5 Based on the *Consultant's* observations and evaluation of the *Construction Manager's* applications for payment for the *Work* performed, the *Consultant* will determine the amounts owing to the *Construction Manager* for the *Contract Price* and will issue certificates for payment as provided in Article A-9 of the Agreement – PAYMENT, GC 5.4 – PROGRESS PAYMENT FOR THE WORK and GC 5.8 – FINAL PAYMENT FOR THE WORK.
- 2.3.6 The *Consultant* will not be responsible for and will not have control, charge or supervision of construction means, methods, techniques, sequences, or procedures, or for safety precautions and programs required in connection with the *Work* in accordance with the applicable construction safety legislation, other regulations or general construction practice. The *Consultant* will not be responsible for the *Construction Manager's* failure to carry out the *Work* in accordance with the *Contract Documents*. The *Consultant* will not have control over, charge of or be responsible for the acts or omissions of the *Construction Manager, Subcontractors, Suppliers, or their agents, employees, or any other persons performing portions of the Work*.
- 2.3.7 Except with respect to GC 5.1 – FINANCING INFORMATION REQUIRED OF THE OWNER, the *Consultant* will be, in the first instance, the interpreter of the requirements of the *Work*.
- 2.3.8 Matters in question relating to the performance of the *Work* or the interpretation of the *Contract Documents*, except with respect to the scope, fee and reimbursable expenses of the *Services*, shall be initially referred in writing to the *Consultant* by the party raising the question for interpretations and findings and copied to the other party.
- 2.3.9 Interpretations and findings of the *Consultant* shall be consistent with the intent of the *Contract Documents* as they relate to the *Work*. In making such interpretations and findings the *Consultant* will not show partiality to either the *Owner* or the *Construction Manager*.
- 2.3.10 The *Consultant's* interpretations and findings will be given in writing to the parties within a reasonable time.
- 2.3.11 With respect to claims for a change in the *Contract Price*, the *Consultant* will make findings as set out in GC 6.6 – CLAIMS FOR A CHANGE IN CONTRACT PRICE
- 2.3.12 The *Consultant* will have authority to reject work which in the *Consultant's* opinion does not conform to the requirements of the *Contract Documents*. Whenever the *Consultant* considers it necessary or advisable, the *Consultant* will have authority to require inspection or testing of work, whether or not such work is fabricated, installed or completed. However, neither the authority of the *Consultant* to act nor any decision either to exercise or not to exercise such authority shall give rise to any duty or responsibility of the *Consultant* to the *Construction Manager, Subcontractor, Suppliers, or their agents, employees, or other persons performing any of the Work*.
- 2.3.13 During the progress of the *Work* the *Consultant* will furnish *Supplemental Instructions* to the *Construction Manager* with reasonable promptness or in accordance with a schedule for such instructions agreed to by the *Consultant* and the *Construction Manager*.
- 2.3.14 The *Consultant* will review and take appropriate action upon *Shop Drawings, samples and other Construction Manager's* submittals which are provided in accordance with the *Construction Documents*.
- 2.3.15 The *Consultant* will prepare *Change Orders and Change Directives* as provided in GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.
- 2.3.16 The *Consultant* will conduct reviews of the *Work* to determine the date of *Substantial Performance of the Work* as provided in GC 5.5 – SUBSTANTIAL PERFORMANCE OF THE WORK.
- 2.3.17 All certificates issued by the *Consultant* will be to the best of the *Consultant's* knowledge, information and belief. By issuing any certificate, the *Consultant* does not guarantee the *Work* is correct or complete.
- 2.3.18 The *Consultant* will receive and review written warranties and related documents required by the *Contract* and provided by the *Construction Manager* and will forward such warranties and documents to the *Owner* for the *Owner's* acceptance.

16. GC 2.4

Delete and replace with the following:

- 2.4.1 The *Construction Manager* shall provide the *Owner* and the *Consultant* access to the *Work* at all times. The *Construction Manager* shall provide sufficient, safe and proper facilities at all times for the review of the *Work* by the *Consultant* and the inspection of the *Work* by authorized agencies. If parts of the *Work* are in preparation at locations other than the *Place of the Work*, the *Owner* and the *Consultant* shall be given access to such work whenever it is in progress.

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- 2.4.2 If work is designated for tests, inspections or approvals in the *Contract Documents*, or by the *Consultant's* instructions, or by the laws or ordinances of the *Place of the Work*, the *Construction Manager* shall give the *Consultant* reasonable notification of when the work will be ready for review and inspection. The *Construction Manager* shall arrange for and shall give the *Consultant* reasonable notification of the date and time of inspections by other authorities.
- 2.4.3 The *Construction Manager* shall furnish promptly to the *Consultant* two copies of certificates and inspection reports relating to the *Work*.
- 2.4.4 If the *Construction Manager* covers, or permits to be covered, work that has been designated for special tests, inspections or approvals before such special tests, inspections or approvals are made, given or completed, the *Construction Manager* shall, if so directed, uncover such work, have the inspections or tests satisfactorily completed, and make good covering work at the *Construction Manager's* expense.
- 2.4.5 The *Consultant* may order any portion or portions of the *Work* to be examined to confirm that such work is in accordance with the requirements of the *Contract Documents*. If the work is not in accordance with the requirements of the *Contract Documents*, the *Construction Manager* shall correct the work and pay the cost of examination and correction at the *Construction Manager's* expense. If the work is in accordance with the requirements of the *Contract Documents*, the *Owner* shall pay the cost of examination and restoration.
- 2.4.6 The *Construction Manager* shall pay the cost of making any test or inspection, including the cost of samples required for such test or inspection, if such test or inspection is designated in the *Contract Documents* to be performed by the *Construction Manager* or is designated by the laws or ordinances applicable to the *Place of the Work*.
- 2.4.7 The *Construction Manager* shall pay the cost of samples required for any test or inspection to be performed by the *Consultant* or the *Owner* if such test or inspection is designated in the *Contract Documents*.
17. GC 2.5
Delete and replace with the following:
- 2.5.1 The *Construction Manager* shall promptly correct defective work that has been rejected by the *Consultant* as failing to conform to the *Contract Documents* whether or not the defective work has been incorporated in the *Work* and whether or not the defect is the result of poor workmanship, use of defective products or damage through carelessness or other act or omission of the *Construction Manager*. The correction of defective work shall be at the *Construction Manager's* expense.
- 2.5.2 The *Construction Manager* shall make good promptly other contractors' work destroyed or damaged by such removals or replacements. The correction of destroyed or damaged work shall be at the *Construction Manager's* expense.
- 2.5.3 If in the opinion of the *Consultant* it is not expedient to correct defective work or work not performed as provided in the *Contract Documents*, the *Owner* may deduct from the amount otherwise due to the *Construction Manager* the difference in value between the work as performed and that called for by the *Contract Documents*. If the *Owner* and the *Construction Manager* do not agree on the difference in value, they shall refer the matter to the *Consultant* for a finding.
18. GC 3.7
Delete and replace with the following:
- 3.7.1 The *Construction Manager* shall preserve and protect the rights of the parties under the *Contract* with respect to work to be performed under subcontract, and shall:
- .1 enter into contracts or written agreements with *Subcontractors* and *Suppliers* to require them to perform their work as provided in the *Contract Documents*;
 - .2 incorporate the terms and conditions of the *Contract Documents* into all contracts or written agreements with *Subcontractors* and *Suppliers*; and
 - .3 be as fully responsible to the *Owner* for acts and omissions of *Subcontractors*, *Suppliers* and of persons directly or indirectly employed by them as for acts and omissions of persons directly employed by the *Construction Manager*.
- 3.7.2 The *Construction Manager* shall, before entering into contracts or written agreements with *Subcontractors* and *Suppliers*, submit to the *Owner* all bids received for the various parts of the *Work* to be subcontracted and obtain the *Owner's* acceptance of the *Subcontractors* and *Suppliers* selected.

- 3.7.3 The *Construction Manager* shall cause to be obtained contract security from *Subcontractors* to the extent and for the amounts approved by the *Owner*.
- 3.7.4 The *Construction Manager* shall not be required to employ as a *Subcontractor* or *Supplier*, a person or firm to which the *Construction Manager* may reasonably object.
- 3.7.5 The *Owner*, through the *Consultant*, may provide to a *Subcontractor* or *Supplier* information as to the percentage of the *Subcontractor's* or *Supplier's* work which has been certified for payment.
19. **GC 3.8**
Delete and replace with the following:
- 3.8.1 The *Construction Manager* shall maintain good order and discipline among the *Construction Manager's* employees engaged on the *Work* and shall not employ on the *Work* anyone not skilled in the tasks assigned.
- 3.8.2 Unless otherwise specified in the *Contract Documents*, *Products* provided shall be new. *Products* which are not specified shall be of a quality consistent with those specified and their use acceptable to the *Consultant*.
- 3.8.3 The *Construction Manager* shall provide and pay for labour, *Products*, tools, *Construction Equipment*, water, heat, light, power, transportation, and other facilities and services necessary for the performance of the *Work* in accordance with the *Contract*.
20. **New GC 3.14 – SERVICES**
Insert new General Condition as follows:
GC 3.14 SERVICES
- 3.14.1 The *Construction Manager* shall:
- .1 chair and minute regular *Project* meetings with the *Owner* and the *Consultant*,
 - .2 prepare and update the cash flow forecasts in accordance with the *Project* budget that are specified in the *Contract* or otherwise agreed with the *Owner*;
 - .3 provide reasonable assistance and information to permit recovery of all tax rebates where applicable, and
 - .4 assist the *Owner* in conducting post-construction occupancy review.
21. **GC 4.1**
Delete and replace with the following:
- 4.1.1 The *Contract Price*, and not the cash allowances, includes the *Construction Manager's* overhead and profit in connection with such cash allowances.
- 4.1.2 The *Contract Price* includes the cash allowances, if any, stated in this *Contract*. The scope of work or costs included in such cash allowances shall be as described in this *Contract*.
- 4.1.3 Expenditures under cash allowances shall be authorized by the *Owner* through the *Consultant*.
- 4.1.4 Where costs under any cash allowance exceed the amount of the allowance, the *Construction Manager* shall be compensated for the excess incurred and substantiated plus an amount for overhead and profit on the excess as set out in the *Contract Documents*. Where costs under any cash allowance are less than the amount of the allowance, the *Owner* shall be credited for the unexpended portion of the cash allowance, but not for the *Construction Manager's* overhead and profit on such amount. Multiple cash allowances shall not be combined for the purpose of calculating the foregoing.
- 4.1.5 The *Contract Price* shall be adjusted by *Change Order* to provide for any difference between each cash allowance and its actual cost.
- 4.1.6 The value of the *Work* performed under a cash allowance is eligible to be included in progress payments.
- 4.1.7 The *Construction Manager* and the *Consultant* shall jointly prepare a schedule that shows when the *Consultant* and the *Owner* must authorize ordering of items called for under cash allowances to avoid delaying the progress of the *Work*.
22. **GC 5.2**
Delete and replace with the following:
- 5.2.1 The *Construction Manager* shall keep full and detailed accounts and records necessary for the documentation of and the cost of performing the work attributable to the *Change Directive*.

- 5.2.2 For 60 calendar days after the application for final payment or for such other period specified in the *Contract*, the *Owner* shall be afforded reasonable access to all of the *Construction Manager's* books, records, correspondence, instructions, drawings, receipt vouchers, *Subcontractor* and *Supplier* invoices, and memoranda relating to the cost of performing the work attributable to the *Change Directive*, and for this purpose the *Construction Manager* shall preserve all such records..
23. **GC 5.3**
Delete this General Condition in its entirety.
24. **GC 5.4**
Delete and replace with the following:
- 5.4.1 Applications for payment on account as provided in Article A-9 of the Agreement – PAYMENT may be made monthly as the *Work* progresses.
- 5.4.2 Applications for payment shall be dated the last day of each payment period, which is the last day of the month or an alternative day of the month agreed in writing by the parties.
- 5.4.3 The amount claimed shall be for the value, proportionate to the *Contract Price*, of *Work* performed and *Products* delivered to the *Place of the Work* as of the last day of the payment period
- 5.4.4 The *Construction Manager* shall submit to the *Consultant*, at least 15 calendar days before the first application for payment after exercising the stipulated price option, a schedule of values for the parts of the *Work*, aggregating the total amount of the *Contract Price*, so as to facilitate evaluation of applications for payment.
- 5.4.5 The schedule of values shall be made out in such form and supported by such evidence as the *Consultant* may reasonably direct and when accepted by the *Consultant*, shall be used as the basis for applications for payment, unless it is found to be in error.
- 5.4.6 Applications for payment for *Products* delivered to the *Place of the Work* but not yet incorporated into the *Work* shall be supported by such evidence as the *Consultant* may reasonably require to establish the value and delivery of the *Products*.
- 5.4.7 After receipt by the *Consultant* of an application for payment for the *Work* submitted by the *Construction Manager* in accordance with paragraphs 5.4.1 to 5.4.6:
- .1 the *Consultant* will promptly inform the *Owner* of the date of receipt of the *Construction Manager's* application for payment;
 - .2 the *Consultant* will issue to the *Owner* and copy to the *Construction Manager*, no later than 10 calendar days after the receipt of the application for payment, a certificate for payment in the amount applied for, or in such other amount as the *Consultant* determines to be properly due. If the *Consultant* amends the application, the *Consultant* will promptly advise the *Construction Manager* in writing giving reasons for the amendment; and
 - .3 the *Owner* shall make payment to the *Construction Manager* on account as provided in Article A-9 of the Agreement – PAYMENT on or before 20 calendar days after the later of:
 - receipt by the *Consultant* of the application for payment, or
 - the last day of the monthly payment period for which the application for payment is made.
- 5.4.8 The *Construction Manager* shall include a statement based on the schedule of values with each application for payment.
25. **GC 6.2**
Delete and replace with the following:
- 6.2.1 When a change in the *Work* is proposed or required, the *Consultant* shall provide the *Construction Manager* with a written description of the proposed change in the *Work*. The *Construction Manager* shall promptly present, in a form acceptable to the *Consultant*, a method of adjustment or an amount of adjustment for the *Contract Price* and the adjustment in the *Contract Time*, as applicable, for the proposed change in the *Work*.
- 6.2.2 When the *Owner* and *Construction Manager* agree to the adjustments in the *Contract Price* and the *Contract Time*, or to the method to be used to determine the adjustments, such agreement shall be effective immediately and shall be recorded in a *Change Order*. The value of the work performed as the result of a *Change Order* shall be included in applications for progress payment

26. GC 6.3

Delete and replace with the following:

- 6.3.1 If the *Owner* requires the *Construction Manager* to proceed with a change in the *Work* prior to the *Owner* and the *Construction Manager* agreeing upon any corresponding adjustment in the *Contract Price* and the *Contract Time*, the *Owner*, through the *Consultant*, shall issue a *Change Directive*.
- 6.3.2 A *Change Directive* shall only be used to direct a change in the *Work* which is within the general scope of the *Contract Documents*.
- 6.3.3 A *Change Directive* shall not be used to direct a change in the *Contract Time* only.
- 6.3.4 Upon receipt of a *Change Directive*, the *Construction Manager* shall proceed promptly with the change in the *Work*.
- 6.3.5 For the purpose of valuing *Change Directives*, changes in the *Work* that are not substitutions or otherwise related to each other shall not be grouped together in the same *Change Directive*.
- 6.3.6 The adjustment in the *Contract Price* for a change carried out by way of a *Change Directive* shall be determined on the basis of the cost of the *Construction Manager's* actual expenditures and savings attributable to the *Change Directive*, valued in accordance with Article A-7 of the Agreement – COST OF WORK and as follows:
- .1 If the change results in a net increase in the *Construction Manager's* cost, the *Contract Price* shall be increased by the amount of the net increase in the *Construction Manager's* cost, plus the *Construction Manager's* percentage fee on such net increase.
 - .2 If the change results in a net decrease in the *Construction Manager's* cost, the *Contract Price* shall be decreased by the amount of the net decrease in the *Construction Manager's* cost, without adjustment for the *Construction Manager's* percentage fee.
 - 3 The *Construction Manager's* fee shall be as specified in the *Contract Documents* or as otherwise agreed by the parties.
- 6.3.7 If the *Owner* and the *Construction Manager* do not agree on the proposed adjustment in the *Contract Price*, the *Contract Time*, or in the method of determining them, the adjustment shall be referred to the *Consultant* for a finding.
- 6.3.8 When the *Owner* and the *Construction Manager* reach agreement on the adjustment to the *Contract Price* and the *Contract Time*, this agreement shall be recorded in a *Change Order*.
- 6.3.9 Pending determination of the final amount of a *Change Directive*, the undisputed value of the work performed as the result of a *Change Directive* is eligible to be included in progress payments.

27. GC 6.4

Delete and replace with the following:

- 6.4.1 If the *Owner* or the *Construction Manager* discover conditions at the *Place of the Work* which are:
- .1 subsurface or otherwise concealed physical conditions which existed before the commencement of the *Work* which differ materially from those indicated in the *Contract Documents*; or
 - .2 physical conditions, other than conditions due to weather, that are of a nature which differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities of the character provided for in the *Contract Documents*,
- then the observing party shall give *Notice in Writing* to the other party of such conditions before they are disturbed and in no event later than 5 *Working Days* after first observance of the conditions.
- 6.4.2 The *Consultant* will promptly investigate such conditions and make a finding. If the finding is that the conditions differ materially and this would justify an increase or decrease in the *Contract Price* or the *Contract Time*, the *Consultant*, with the *Owner's* approval, will issue appropriate instructions for a change in the *Work* as provided in GC 6.2 – CHANGE ORDER or GC 6.3 – CHANGE DIRECTIVE.
- 6.4.3 If the *Consultant* finds that the conditions at the *Place of the Work* are not materially different or that no change in the *Contract Price* or the *Contract Time* is justified, the *Consultant* will report the reasons for this finding to the *Owner* and the *Construction Manager* in writing.
- 6.4.4 If such concealed or unknown conditions relate to toxic and hazardous substances and materials, artifacts and fossils, or mould, the parties will be governed by the provisions of GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES, GC 9.3 – ARTIFACTS AND FOSSILS and GC 9.5 – MOULD.

28. GC 6.5

Delete and replace with the following:

- 6.5.1 If the *Construction Manager* is delayed in the performance of the *Work* by an action or omission of the *Owner*, *Consultant* or anyone employed or engaged by them directly or indirectly, contrary to the provisions of the *Contract Documents*, then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The *Contract Price* shall be adjusted by a reasonable amount for costs incurred by the *Construction Manager* as the result of such delay.
- 6.5.2 If the *Construction Manager* is delayed in the performance of the *Work* by a stop work order issued by a court or other public authority and providing that such order was not issued as the result of an act or fault of the *Construction Manager* or any person employed or engaged by the *Construction Manager* directly or indirectly, then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The *Contract Price* shall be adjusted by a reasonable amount for costs incurred by the *Construction Manager* as the result of such delay.
- 6.5.3 If the *Construction Manager* is delayed in the performance of the *Work* by:
- .1 labour disputes, strikes, lock-outs (including lock-outs decreed or recommended for its members by a recognized contractors' association, of which the *Construction Manager* is a member or to which the *Construction Manager* is otherwise bound),
 - .2 fire, unusual delay by common carriers or unavoidable casualties,
 - .3 abnormally adverse weather conditions, or
 - .4 any cause beyond the *Construction Manager's* control other than one resulting from a default or breach of *Contract* by the *Construction Manager*,
- then the *Contract Time* shall be extended for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager*. The extension of time shall not be less than the time lost as the result of the event causing the delay, unless the *Construction Manager* agrees to a shorter extension. The *Construction Manager* shall not be entitled to payment for costs incurred by such delays unless such delays result from actions by the *Owner*, *Consultant* or anyone employed or engaged by them directly or indirectly.
- 6.5.4 No extension shall be made for delay unless *Notice in Writing* of the cause of the delay is given to the *Consultant* not later than 10 *Working Days* after the commencement of the delay. In the case of a continuing cause of delay only one *Notice in Writing* shall be necessary.
- 6.5.5 If no schedule is made under paragraph 2.3.13 of GC 2.3 – CONSULTANT'S RESPONSIBILITIES or paragraph 3.5.1 of GC 3.5 – CONSTRUCTION SCHEDULE, then no request for extension shall be made because of failure of the *Consultant* to furnish instructions until 10 *Working Days* after demand for such instructions has been made.

29. GC 6.6

Delete and replace with the following:

GC 6.6. CLAIMS FOR A CHANGE IN CONTRACT PRICE

- 6.6.1 If the *Construction Manager* intends to make a claim for an increase to the *Contract Price*, or if the *Owner* intends to make a claim against the *Construction Manager* for a credit to the *Contract Price*, the party that intends to make the claim shall give timely *Notice in Writing* of intent to claim to the other party with a copy to the *Consultant*.

30. GC 7.1

Delete and replace with the following:

- 7.1.1 If the *Construction Manager* is adjudged bankrupt, or makes a general assignment for the benefit of creditors because of the *Construction Manager's* insolvency, or if a receiver is appointed because of the *Construction Manager's* insolvency, the *Owner* may, without prejudice to any other right or remedy the *Owner* may have, terminate the *Construction Manager's* right to continue with the *Work*, by giving the *Construction Manager* or receiver or trustee in bankruptcy *Notice in Writing* to that effect.

- 7.1.2 If the *Construction Manager* neglects to prosecute the *Work* properly or otherwise fails to comply with the requirements of the *Contract Documents* to a substantial degree, and if the *Consultant* has given a written statement to the *Owner* and *Construction Manager* that sufficient cause exists to justify such action, the *Owner* may, without prejudice to any other right or remedy the *Owner* may have, give the *Construction Manager Notice in Writing* that the *Construction Manager* is in default of the *Construction Manager's* contractual obligations and instruct the *Construction Manager* to correct the default in the 5 *Working Days* immediately following the receipt of such *Notice in Writing*.
- 7.1.3 If the default cannot be corrected in the 5 *Working Days* specified or in such other time period as may be subsequently agreed in writing by the parties, the *Construction Manager* shall be in compliance with the *Owner's* instructions if the *Construction Manager*:
- .1 commences the correction of the default within the specified time, and
 - .2 provides the *Owner* with an acceptable schedule for such correction, and
 - .3 corrects the default in accordance with the *Contract* terms and with such schedule.
- 7.1.4 If the *Construction Manager* fails to correct the default in the time specified or in such other time period as may be subsequently agreed in writing by the parties, without prejudice to any other right or remedy the *Owner* may have, the *Owner* may:
- .1 correct such default and deduct the cost thereof from any payment then or thereafter due the *Construction Manager* provided the *Consultant* has certified such cost to the *Owner* and the *Construction Manager*, or
 - .2 terminate the *Construction Manager's* right to continue with the *Work* in whole or in part or terminate the *Contract*.
- 7.1.5 If the *Owner* terminates the *Construction Manager's* right to continue with the *Work* as provided in paragraphs 7.1.1 and 7.1.4, the *Owner* shall be entitled to:
- .1 take possession of the *Work* and *Products* at the *Place of the Work*; subject to the rights of third parties, utilize the *Construction Equipment* at the *Place of the Work*; finish the *Work* by whatever method the *Owner* may consider expedient, but without undue delay or expense, and
 - .2 withhold further payment to the *Construction Manager* until a final certificate for payment is issued, and
 - .3 charge the *Construction Manager* the amount by which the full cost of finishing the *Work* as certified by the *Consultant*, including compensation to the *Consultant* for the *Consultant's* additional services and a reasonable allowance as determined by the *Consultant* to cover the cost of corrections to work performed by the *Construction Manager* that may be required under GC 12.3 – WARRANTY, exceeds the unpaid balance of the *Price of the Work*; however, if such cost of finishing the *Work* is less than the unpaid balance of the *Price of the Work*, the *Owner* shall pay the *Construction Manager* the difference, and
 - .4 on expiry of the warranty period, charge the *Construction Manager* the amount by which the cost of corrections to the *Construction Manager's* work under GC 12.3 – WARRANTY exceeds the allowance provided for such corrections, or if the cost of such corrections is less than the allowance, pay the *Construction Manager* the difference.
- 7.1.6 The *Construction Manager's* obligation under the *Contract* as to quality, correction and warranty of the work performed by the *Construction Manager* up to the time of termination shall continue in force after such termination of the *Contract*.
31. GC 9.1
Delete and replace with the following:
- 9.1.1 The *Construction Manager* shall protect the *Work* and the *Owner's* property and property adjacent to the *Place of the Work* from damage which may arise as the result of the *Construction Manager's* operations under this *Contract*, and shall be responsible for such damage, except damage which occurs as the result of:
- .1 errors in the *Contract Documents*;
 - .2 acts or omissions by the *Owner*, the *Consultant*, other contractors, or their respective agents and employees.
- 9.1.2 Before commencing any work, the *Construction Manager* shall locate on site all underground utilities and structures that are indicated in the *Contract Documents* or information provided by the *Owner*, or that are reasonably apparent in an inspection of the *Place of the Work*.
- 9.1.3 Should the *Construction Manager* in the performance of the *Contract* damage the *Work*, the *Owner's* property or property adjacent to the *Place of the Work*, the *Construction Manager* shall be responsible for making good such damage at the *Construction Manager's* expense.

9.1.4 Should damage occur to the *Work* or *Owner's* property for which the *Construction Manager* is not responsible, as provided in paragraph 9.1.1, the *Construction Manager* shall make good such damage to the *Work* and, if the *Owner* so directs, to the *Owner's* property. The *Contract Price* and the *Contract Time* shall be adjusted as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.

32. GC 9.2

Delete and replace with the following:

- 9.2.1 For the purposes of applicable legislation, the *Owner* shall be deemed to have control and management of the *Place of the Work* with respect to existing conditions.
- 9.2.2 Prior to the *Construction Manager* commencing the *Work*, the *Owner* shall,
- .1 take all reasonable steps to determine whether any toxic or hazardous substances are present at the *Place of the Work*, and
 - .2 provide the *Consultant* and the *Construction Manager* with a written list of any such substances that are known to exist and their locations.
- 9.2.3 The *Owner* shall take all reasonable steps to ensure that no person's exposure to any toxic or hazardous substance exceeds the time weighted levels prescribed by applicable legislation at the *Place of the Work* and that no property is damaged or destroyed as a result of exposure to, or the presence of, toxic or hazardous substances which were at the *Place of the Work* prior to the *Construction Manager* commencing the *Work*.
- 9.2.4 Unless the *Contract* expressly provides otherwise, the *Owner* shall be responsible for taking all necessary steps, in accordance with applicable legislation in force at the *Place of the Work*, to dispose of, store or otherwise render harmless toxic or hazardous substances which were present at the *Place of the Work* prior to the *Construction Manager* commencing the *Work*.
- 9.2.5 If the *Construction Manager*
- .1 encounters toxic or hazardous substances at the *Place of the Work*, or
 - .2 has reasonable grounds to believe that toxic or hazardous substances are present at the *Place of the Work*, which were not brought to the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible and which were not disclosed by the *Owner* or which were disclosed but have not been dealt with as required under paragraph 9.2.4, the *Construction Manager* shall
 - .3 take all reasonable steps, including stopping the *Work*, to ensure that no person's exposure to any toxic or hazardous substances exceeds any applicable time weighted levels prescribed by applicable legislation at the *Place of the Work*, and
 - .4 immediately report the circumstances to the *Consultant* and the *Owner* in writing.
- 9.2.6 If the *Owner* and *Construction Manager* do not agree on the existence or significance of toxic or hazardous substances, or whether the toxic or hazardous substances were brought onto the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Owner* shall retain and pay for an independent qualified expert to investigate and determine such matters. The expert's report shall be delivered to the *Owner* and the *Construction Manager*.
- 9.2.7 If the *Owner* and *Construction Manager* agree or if the expert referred to in paragraph 9.2.6 determines that the toxic or hazardous substances were not brought onto the place of the *Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Owner* shall promptly at the *Owner's* own expense:
- .1 take all steps as required under paragraph 9.2.4;
 - .2 reimburse the *Construction Manager* for the costs of all steps taken pursuant to paragraph 9.2.5;
 - .3 extend the *Contract Time* for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager* and the expert referred to in paragraph 9.2.6 and reimburse the *Construction Manager* for reasonable costs incurred as a result of the delay; and
 - .4 indemnify the *Construction Manager* as required by GC 12.1 – INDEMNIFICATION.
- 9.2.8 If the *Owner* and *Construction Manager* agree or if the expert referred to in paragraph 9.2.6 determines that the toxic or hazardous substances were brought onto the *Place of the Work* by the *Construction Manager* or anyone for whom the *Construction Manager* is responsible, the *Construction Manager* shall promptly at the *Construction Manager's* own expense:
- .1 take all necessary steps, in accordance with applicable legislation in force at the *Place of the Work*, to safely remove and dispose the toxic or hazardous substance;

- .2 make good any damage to the *Work*, the *Owner's* property or property adjacent to the place of the *Work* as provided in paragraph 9.1.3 of GC 9.1 – PROTECTION OF WORK AND PROPERTY;
- .3 reimburse the *Owner* for reasonable costs incurred under paragraph 9.2.6; and
- .4 indemnify the *Owner* as required by GC 12.1 – INDEMNIFICATION.

9.2.9 If either party does not accept the expert's findings under paragraph 9.2.6, the disagreement shall be settled in accordance with Part 8 of the General Conditions – DISPUTE RESOLUTION. If such disagreement is not resolved promptly, the parties shall act immediately in accordance with the expert's determination and take the steps required by paragraph 9.2.7 or 9.2.8 it being understood that by so doing, neither party will jeopardize any claim that party may have to be reimbursed as provided by GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES.

33. GC 9.3

Delete and replace with the following:

- 9.3.1 Fossils, coins, articles of value or antiquity, structures and other remains or things of scientific or historic interest discovered at the *Place of the Work* shall, as between the *Owner* and the *Construction Manager*, be deemed to be the absolute property of the *Owner*.
- 9.3.2 The *Construction Manager* shall take all reasonable precautions to prevent removal or damage to discoveries as identified in paragraph 9.3.1, and shall advise the *Consultant* upon discovery of such items
- 9.3.3 The *Consultant* will investigate the impact on the *Work* of the discoveries identified in paragraph 9.3.1. If conditions are found that would cause an increase or decrease in the *Construction Manager's* cost or time to perform the *Work*, the *Consultant*, with the *Owner's* approval, will issue appropriate instructions for a change in the *Work* as provided in GC 6.2 – CHANGE ORDER or GC 6.3 – CHANGE DIRECTIVE.

34. GC 9.5

Delete and replace with the following:

- 9.5.1 If the *Construction Manager* or *Owner* observes or reasonably suspects the presence of mould at the *Place of the Work*, the remediation of which is not expressly part of the *Work*,
- .1 the observing party shall promptly report the circumstances to the other party in writing;
 - .2 the *Construction Manager* shall promptly take all reasonable steps, including stopping the *Work* if necessary, to ensure that no person suffers injury, sickness or death and that no property is damaged as a result of exposure to or the presence of the mould; and
 - .3 if the *Owner* and *Construction Manager* do not agree on the existence, significance or cause of the mould or as to what steps need be taken to deal with it, the *Owner* shall retain and pay for an independent qualified expert to investigate and determine such matters. The expert's report shall be delivered to the *Owner* and *Construction Manager*.
- 9.5.2 If the *Owner* and *Construction Manager* agree, or if the expert referred to in paragraph 9.5.1.3 determines that the presence of mould was caused by the *Construction Manager's* operations under the *Contract*, the *Construction Manager* shall promptly, at the *Construction Manager's* own expense:
- .1 take all reasonable and necessary steps to safely remediate or dispose of the mould, and
 - .2 make good any damage to the *Work*, the *Owner's* property or property adjacent to the *Place of the Work* as provided in paragraph 9.1.3 of GC 9.1 – PROTECTION OF WORK AND PROPERTY, and
 - .3 reimburse the *Owner* for reasonable costs incurred under paragraph 9.5.1.3, and
 - .4 indemnify the *Owner* as required by GC 12.1 – INDEMNIFICATION.
- 9.5.3 If the *Owner* and *Construction Manager* agree, or if the expert referred to in paragraph 9.5.1.3 determines that the presence of mould was not caused by the *Construction Manager's* operations under the *Contract*, the *Owner* shall promptly, at the *Owner's* own expense:
- .1 take all reasonable and necessary steps to safely remediate or dispose of the mould;
 - .2 reimburse the *Construction Manager* for the cost of taking the steps under 9.5.1.2 and making good any damage to the *Work* as provided in paragraph 9.1.4 of GC 9.1 – PROTECTION OF WORK AND PROPERTY;
 - .3 extend the *Contract Time* for such reasonable time as the *Consultant* may recommend in consultation with the *Construction Manager* and the expert referred to in paragraph 9.5.1.3 and reimburse the *Construction Manager* for reasonable costs incurred as a result of the delay; and
 - .4 indemnify the *Construction Manager* as required by GC 12.1 – INDEMNIFICATION.

9.5.4 If either party does not accept the expert's finding under paragraph 9.5.1.3, the disagreement shall be settled in accordance with Part 8 of the General Conditions – DISPUTE RESOLUTION. If such disagreement is not resolved promptly, the parties shall act immediately in accordance with the expert's determination and take the steps required by paragraphs 9.5.2 or 9.5.3, it being understood that by so doing neither party will jeopardize any claim the party may have to be reimbursed as provided by GC 9.5 – MOULD.

35. GC 10.1

Delete and replace with the following:

10.1.1 The *Contract Price* shall include all taxes and customs duties in effect at the time of the bid closing except for *Value Added Taxes* payable by the *Owner* to the *Construction Manager* as stipulated in Article A-8 of the Agreement – CONTRACT PRICE.

10.1.2 Any increase or decrease in costs to the *Construction Manager* due to changes in such included taxes and duties after exercising the stipulated price option shall increase or decrease the *Contract Price* accordingly.

36. GC 10.2

Delete and replace with the following:

10.2.1 The laws of the *Place of the Work* shall govern the *Work*.

10.2.2 The *Owner* shall obtain and pay for development approvals, building permit, permanent easements, rights of servitude, and all other necessary approvals and permits, except for the permits and fees referred to in paragraph 10.2.3 or which the *Contract Documents* specify as the responsibility of the *Construction Manager*.

10.2.3 The *Construction Manager* shall be responsible for the procurement of permits, licences, inspections and certificates which are necessary for the performance of the *Work* and customarily obtained by contractors in the jurisdiction of the *Place of the Work* after the issuance of the building permit. The *Contract Price* includes the cost of these permits, licences, inspections and certificates, and their procurement.

10.2.4 The *Construction Manager* shall give the required notices and comply with the laws, ordinances, rules, regulations, or codes which are or become in force during the performance of the *Work* and which relate to the *Work*, to the preservation of the public health, and to construction safety.

10.2.5 The *Construction Manager* shall not be responsible for verifying that the *Contract Documents* are in compliance with the applicable laws, ordinances, rules, regulations or codes relating to the *Work*. If the *Contract Documents* are at variance therewith, or if, subsequent to the time of bid closing, changes are made to the applicable laws, ordinances, rules, regulations or codes which require modification to the *Contract Documents*, the *Construction Manager* shall advise the *Consultant* in writing requesting direction immediately upon such variance or change becoming known. The *Consultant* will make the changes required to the *Contract Documents* as provided in GC 6.1 – OWNER'S RIGHT TO MAKE CHANGES, GC 6.2 – CHANGE ORDER and GC 6.3 – CHANGE DIRECTIVE.

10.2.6 If the *Construction Manager* fails to advise the *Consultant* in writing, fails to obtain direction as required in paragraph 10.2.5, and performs work knowing it to be contrary to any laws, ordinances, rules, regulations or codes; the *Construction Manager* shall be responsible for and shall correct the violations thereof; and shall bear the costs, expenses and damages attributable to the failure to comply with the provisions of such laws, ordinances, rules, regulations or codes.

37. GC 10.3

Delete and replace with the following:

10.3.1 The *Construction Manager* shall pay the royalties and patent licence fees required for the performance of the *Contract*. The *Construction Manager* shall hold the *Owner* harmless from and against claims, demands, losses, costs, damages, actions, suits or proceedings arising out of the *Construction Manager's* performance of the *Contract* which are attributable to an infringement or an alleged infringement of a patent of invention by the *Construction Manager* or anyone for whose acts the *Construction Manager* may be liable.

10.3.2 The *Owner* shall hold the *Construction Manager* harmless against claims, demands, losses, costs, damages, actions, suits, or proceedings arising out of the *Construction Manager's* performance of the *Contract* which are attributable to an infringement or an alleged infringement of a patent of invention in executing anything for the purpose of the *Contract*, or any model, plan or design which was supplied to the *Construction Manager* as part of the *Contract*.

38. GC 11.2

Delete and replace with the following:

- 11.2.1 The *Construction Manager* shall, prior to commencement of the *Work* or within the specified time, provide to the *Owner* any *Contract* security required by this *Contract*.
- 11.2.2 If this *Contract* requires surety bonds to be provided, such bonds shall be issued by a duly licensed surety company authorized to transact a business of suretyship in the province or territory of the *Place of the Work* and shall be maintained in good standing until the fulfilment of this *Contract*. The form of such bonds shall be in accordance with the latest edition of the CCDC approved bond forms.

39. GC 12.1

Delete and replace with the following:

- 12.1.1 Without restricting the parties' obligation to indemnify as described in paragraphs 12.1.4 and 12.1.5, the *Owner* and the *Construction Manager* shall each indemnify and hold harmless the other from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings whether in respect to losses suffered by them or in respect to claims by third parties that arise out of, or are attributable in any respect to, their involvement as parties to this *Contract*, provided such claims are:
- 1 caused by:
 - (1) the negligent acts or omissions of the party from whom indemnification is sought or anyone for whose acts or omissions that party is liable, or
 - (2) a failure of the party to the *Contract* from whom indemnification is sought to fulfill its terms or conditions; and
 - 2 made by *Notice in Writing* within a period of 6 years from the date of *Substantial Performance of the Work* as set out in the certificate of *Substantial Performance of the Work* issued pursuant to paragraph 5.5.2.2 of GC 5.5 – SUBSTANTIAL PERFORMANCE OF THE WORK or within such shorter period as may be prescribed by any limitation statute of the province or territory of the *Place of the Work*.
- The parties expressly waive the right to indemnity for claims other than those provided for in this *Contract*.
- 12.1.2 The obligation of either party to indemnify as set forth in paragraph 12.1.1 shall be limited as follows:
- 1 In respect to losses suffered by the *Owner* and the *Construction Manager* for which insurance is to be provided by either party pursuant to GC 11.1 – INSURANCE, the insurance limit for the loss so covered as prescribed in GC 11.1 – INSURANCE.
 - 2 In respect to losses suffered by the *Owner* and the *Construction Manager* for which insurance is not required to be provided by either party in accordance with GC 11.1 – INSURANCE, the greater of the *Contract Price* or \$2,000,000, but in no event shall the sum be greater than \$20,000,000.
 - 3 In respect to claims by third parties for direct loss resulting from bodily injury, sickness, disease or death, or to injury to or destruction of tangible property, the obligation to indemnify is without limit. In respect to all other claims for indemnity as a result of claims advanced by third parties, the limits of indemnity set forth in paragraphs 12.1.2.1 and 12.1.2.2 shall apply.
- 12.1.3 The obligation of either party to indemnify the other as set forth in paragraphs 12.1.1 and 12.1.2 shall be inclusive of interest and all legal costs.
- 12.1.4 The *Owner* and the *Construction Manager* shall indemnify and hold harmless the other from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings arising out of their obligations described in GC 9.2 – TOXIC AND HAZARDOUS SUBSTANCES.
- 12.1.5 The *Owner* shall indemnify and hold harmless the *Construction Manager* from and against all claims, demands, losses, costs, damages, actions, suits, or proceedings:
- 1 as described in GC 10.3 – PATENT FEES, and
 - 2 arising out of the *Construction Manager's* performance of the *Contract* which are attributable to a lack of or defect in title or an alleged lack of or defect in title to the *Place of the Work*.
- 12.1.6 In respect to any claim for indemnity or to be held harmless by the *Owner* or the *Construction Manager*:
- 1 *Notice in Writing* of such claim shall be given within a reasonable time after the facts upon which such claim is based became known;
 - 2 should either party be required as a result of its obligation to indemnify the other pay or satisfy a final order, judgment or award made against the party entitled by this contract to be indemnified, then the indemnifying party upon assuming all liability for any costs that might result shall have the right to appeal in the name of the party against whom such final order or judgment has been made until such rights of appeal have been exhausted.

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CCDC 5B - 2010

40. **GC 12.3**

Delete and replace with the following:

- 12.3.1 Except for extended warranties as described in paragraph 12.3.6, the warranty period under this *Contract* is one year from the date of *Substantial Performance of the Work*.
- 12.3.2 The *Construction Manager* shall be responsible for the proper performance of the *Work* to the extent that the design and the *Contract Documents* permit such performance.
- 12.3.3 The *Owner*, through the *Consultant*, shall promptly give the *Construction Manager Notice in Writing* of observed defects and deficiencies which occur during the one year warranty period.
- 12.3.4 Subject to paragraph 12.3.2, the *Construction Manager* shall correct promptly, at the *Construction Manager's* expense, defects or deficiencies in the *Work* which appear prior to and during the one year warranty period.
- 12.3.5 The *Construction Manager* shall correct or pay for damage resulting from corrections made under the requirements of paragraph 12.3.4.
- 12.3.6 Any extended warranties required beyond the one year warranty period as described in paragraph 12.3.1, shall be as specified in the *Contract Documents*. Extended warranties shall be issued by the warrantor to the benefit of the *Owner*. The *Construction Manager's* responsibility with respect to extended warranties shall be limited to obtaining any such extended warranties from the warrantor. The obligations under such extended warranties are solely the responsibilities of the warrantor.

APPENDIX “M”

**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN THE MATTER OF the Construction Act, R.S.O. 1990, c. C.30

BETWEEN:

VICANO CONSTRUCTION LIMITED

Plaintiff

and

GOLDEN MILES FOOD CORPORATION, MAHAL VENTURE CAPITAL INC., SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC.

Defendants

STATEMENT OF CLAIM

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the Plaintiff. The Claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a Statement of Defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the Plaintiff's lawyer or, where the Plaintiff does not have a lawyer, serve it on the Plaintiff, and file it, with proof of service in this court office, WITHIN TWENTY DAYS after this Statement of Claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your Statement of Defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

~~Instead of serving and filing a Statement of Defence, you may serve and file a Notice of Intent to Defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your Statement of Defence.~~

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

~~TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.~~

Date May 16/19 Issued by Margaret Donald
Local Registrar

Address of court office: 70 Wellington Street
Brantford ON N3T 2L9

TO: **GOLDEN MILES FOOD CORPORATION**
5175 Cooper Avenue
Mississauga ON L4Z 2C7

AND TO: **MAHAL VENTURE CAPITAL INC.**
6845 Second Line West
Mississauga ON L5W 1M8

AND TO: **SKYMARK FINANCE CORPORATION**
46 Village Centre Place
Suite 300
Mississauga ON L4Z 1V9

AND TO: **KLN HOLDINGS INC.**
46 Village Centre Place
Suite 300
Mississauga ON L4Z 1V9

CLAIM

1. The Plaintiff, Vicano Construction Limited, claims:
 - (a) the sum of \$5,079,998.47 by the Defendants or any of them;
 - (b) alternatively, damages in the sum of \$5,079,998.47 on the basis of *quantum meruit* or unjust enrichment;
 - (c) in the further alternative, damages in the sum of \$5,079,998.47 for breach of contract and breach of the duty of the obligation of good faith in contractual dealings;
 - (d) prejudgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - (e) postjudgment interest in accordance with section 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - (f) a declaration that the Plaintiff has valid liens pursuant to the *Construction Act* against the lands described in Schedule "A" hereto (the "**Property**"), in the aggregate sum of \$5,079,998.47, plus costs;
 - (g) a declaration that the Plaintiff's liens have priority over the Mortgages (as defined herein) held by the Defendants, Skymark Finance Corporation and KLN Holdings Inc., registered as Instrument Nos. BC276347, BC322166, BC344769 and the mortgage held by the Defendant, Golden Miles Food Corporation, registered as Instrument No. BC357645, or alternatively, priority over the said Mortgages to the extent that any portion of the said Mortgages advanced exceeded the actual value of the lands and premises at the time the first lien arose, or, in the further alternative, priority over the said Mortgages to the extent of any unadvanced

portions, or in the further alternative, priority to the extent of any deficiencies in the holdback required to be maintained pursuant to the provisions of the *Construction Act*.

- (h) a declaration that the Plaintiff's liens have priority over Notices of Security Interest held by the Defendant, Skymark Finance Corporation, and registered as Instrument Nos. BC327419, BC330339, BC335201, BC352563 and BC353871;
- (i) that in default of payment by the Defendants or any one of them of the amount of the Plaintiff's claim for monies due, interest and costs, the whole of the interests of the Defendants in and to the Property be sold, and the proceeds applied in payment of the Plaintiff's lien, interest and costs;
- (j) an Order appointing a Trustee over the interest of the Defendants in the Property, without security, on such terms that this Honourable Court deems just;
- (k) an Order directing that the Trustee so appointed may act as Receiver and Manager of the Property, and permitting the Trustee to mortgage, sell, or lease the Property, or take such appropriate steps as necessary for the preservation of the Property, and to take such other steps as are appropriate in the circumstances;
- (l) for the purposes aforesaid and for all other purposes, that inquiries be made and accounts taken;
- (m) such further and other relief as to this Honourable Court may seem just, and;
- (n) its costs of this proceeding on a substantial indemnity basis, plus all applicable taxes.

THE PARTIES

2. The Plaintiff, Vicano Construction Limited, is an Ontario corporation with its registered office at the City of Brantford, where it carries on business as a commercial general contractor.
3. The Defendant, Golden Miles Food Corporation (“**Golden Miles**”), is an Ontario corporation, originally incorporated as Golden Miles Bread and Bagel Corporation. Its name was changed effective December 12, 2017.
4. The Defendant, Mahal Venture Capital Inc. (“**Mahal**”), is a federal corporation and is the registered owner of the Property.
5. Mahal and Golden Miles are under common ownership and control, being owned and controlled by one Santosh Mahal. Golden Miles and Mahal are each the alter ego of the other, and both are “Owners” of the Property within the meaning of the *Construction Act*, R.S.O. 1990, c. C.30, as amended, (the “*Act*”).
6. The Defendant, Skymark Finance Corporation (“**Skymark**”), is an Ontario corporation having its registered office in the City of Toronto, where it carries on business as a mortgage lender and financier.
7. The Defendant, KLN Holdings Inc. (“**KLN**”), is an Ontario corporation having its registered office in the City of Toronto, where it also engages as a mortgage lender and financier. KLN and Skymark share office facilities in the City of Toronto and are under common direction and control, particulars of which are unknown to the Plaintiff.
8. The Property comprises two parcels of land contiguous to each other and known municipally as 155 Adams Boulevard, Brantford, Ontario. The easterly portion of the Property was acquired by Mahal on June 22, 2015. The westerly portion of the Property

was acquired by Golden Miles on April 13, 2016. On August 31, 2016, the westerly portion of the Property was transferred by Golden Miles to Mahal for no consideration and thereafter consolidated with the easterly portion already owned by Mahal.

THE CONTRACT

9. By proposal dated May 18, 2016 (the “**Proposal**”), the Plaintiff offered to provide construction management services for the construction of a food processing plant and baking facility at the Property.
10. As set out in the Proposal, the Owners were responsible for defining the goals and scope for the construction of the food processing plant and baking facility at the Property.
11. The Proposal was accepted by Golden Miles and, as a result, the parties entered into a construction management contract for services and construction in the form of a CCDC 5B Construction Management Contract for Services and Construction dated May 18, 2016 and (the “**Contract**”), whereby the Plaintiff was retained as the construction manager for construction of the food processing plant and baking facility (the “**Project**”) at the Property.
12. J.H. Cohoon Engineering Ltd. (“**Cohoon Engineering**”), a civil and structural engineering firm, was hired by the Owners, or any one of them, as the “Consultant” for the Project pursuant to an agreement between the Owners and the Consultant on terms unknown to the Plaintiff. Cohoon Engineering is the named “Consultant” in the Contract and was engaged by the Owners to perform site planning, to obtain site plan approval for the Project, to submit the building permit application for the Project as well as preparation of the plans and specifications for the mill tower, office and receiving building.

13. The Owners retained other engineers and consultants for the Project, on terms unknown to the Plaintiff, including but not limited to Callidus Engineering to perform mechanical and electrical “process” engineering for the mill tower and receiving building for the Project, iMAS Milleral out of Konya, Turkey, for the design and supply of specialized equipment to be installed in the new food processing plant and baking facility, as well as Meridian Manufacturing Inc. and Horst Systems Ltd. for the design and supply of the mill silos.

14. The Contract provides, *inter alia*, as follows:

“3.1 Scope:

Construction Management Services for the completion of a food processing plant/baking facility and site works

Phase 1: Design and Pre-Construction

Phase 2: Construction

Phase 3: Post-Construction

...

Above information to be taken in conjunction with Construction Management Proposal dated May 18, 2016 in its entirety as identified ‘Appendix A’.

...

5.3 The Construction Manager’s Fee for the Work is comprised of one or more of the following:

.1 a percentage fee of ten percent (10%) of the Cost of the Work earned as the Cost of the Work accrues.

...

5.4 The Construction Manager's Fee shall be subject to adjustment as may be required in accordance with the provisions of the Contract Documents...

6.1 The reimbursable expenses are the actual expenses, supported by receipts or invoices, that the Construction Manger incurred in performing the Services, and as identified in Schedule A2 to the Agreement plus the administrative charge of ten percent (10%). If there are no receipts or invoices, the expenses shall be at rates prevailing in the area of the Place of the Work and supported with suitable documentation.

7.1 The Cost of the Work is the actual cost incurred by the Construction Manager in performing the Work...

9.1 ...The Owner shall pay the Construction Manager:

.1 payments on account of the Construction Manager's Fee for the Services earned as described in Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE together with such Value Added Taxes as may be applicable to such payments, and

.2 payments on account of the reimbursable expenses for the Services earned as described in Article A-6 of the Agreement – REIMBURSABLE EXPENSES FOR THE SERVICES together with such Value Added Taxes as may be applicable to such payments,

.3 payments on account of the Price of the Work when due in the amount certified by the Consultant together with such Value Added Taxes as may be applicable to such payments,

.4 upon Substantial Performance of the Work, the unpaid balance of the holdback amount when due together with such Value Added Taxes as may be applicable to such payment, and

.5 upon the issuance of the final certificate for payment, the unpaid balance of the Construction Manager's Fee for the Services, the reimbursable expense for the Services, and the Price of the Work when due together with such Value Added Taxes as may be applicable to such payment.

...

9.3 Interest

.1 Should either party fail to make payments as they become due under the terms of this Contract or in an award by arbitration or court, interest at the following rates on such unpaid amounts shall also become due and payable until payment:

(1) 2% per annum above the prime rate for the first 60 days.

(2) 4% per annum above the prime rate after the first 60 days.

Such interest shall be compounded on a monthly basis. The prime rate shall be the rate of interest quoted by Royal Bank of Canada for prime business loans as it may change from time to time."

15. In short, the Contract provides for the provision of construction management Services and performance of the Work (as defined therein) on a cost plus basis, wherein the Owner agreed to pay the Plaintiff a fixed fee for the construction management services (plus reimbursable expenses) plus a percentage fee of ten percent (10 %) of the cost of the work, with respect to the Work to be performed by the Plaintiff (plus reimbursable expenses).

16. The Contract also included certain general conditions which provided as follows:

2.1.1 The Owner shall:

...

.4 designate in writing a representative who shall be fully acquainted with the Work; and shall have the authority to act on the Owner's behalf in relation to all duties and responsibilities of the Owner under this Contract;

...

2.3.5 Based on the Consultant's observations and evaluations of the Construction Manager's applications for payment for the Work performed, the Consultant will determine the amounts owing to the Construction Manager for the Price of the Work and will issue certificates for payment as provided in Article A-9 of the Agreement – PAYMENT, GC 5.4 – PROGRESS PAYMENT FOR THE WORK and GC 5.8 – FINAL PAYMENT FOR THE WORK.

...

5.1.1 The Owner shall, at the request of the Construction Manager, before signing the Contract, and promptly from time to time thereafter, furnish to the Construction Manager reasonable evidence that financial arrangements have been made to fulfill the Owner's obligations under the Contract.

...

5.3.1 The Owner shall make payment for the Construction Manager's Fee for the Services as described in paragraph of 5.2 of Article A-5 of the Agreement – CONSTRUCTION MANAGER'S FEE and on account of the reimbursable expenses for the Services as described in Article A-6 of the Agreement –

REIMBURSABLE EXPENSES FOR THE SERVICES no later than 20 calendar days after receipt of an application for payment for the Services submitted by the Construction Manager.

5.3.2 The application for payment for the reimbursable expenses for the Services shall include items of cost as defined in Schedule A2 to the Agreement – REIMBURSABLE EXPENSES APPLICABLE TO SCHEDULE A1 and other support documents required by the Owner in accordance with the Contract Documents.

...

5.4.7 After receipt by the Consultant of an application for payment for the Work submitted by the Construction Manager in accordance with paragraphs 5.4.1 to 5.4.6:

.3 the Owner shall make payment to the Construction Manager on account as provided in Article A-9 of the Agreement – PAYMENT on or before 20 calendar days after the later of:

- receipt by the Consultant of the application for payment, or
- the last day of the monthly payment period for which the application for payment is made.

...

7.2.3 The Construction Manager may give Notice in Writing to the Owner, with a copy to the Consultant, that the Owner is in default of the Owner's contractual obligations if:

.1 the Owner fails to furnish, when so requested by the Construction Manager, reasonable evidence that financial arrangements have been made to fulfill the Owner's obligations under the Contract, or

...

.3 the Owner fails to pay the Construction Manager..."

THE FINANCING INSTRUMENTS

17. The Property is subject to four mortgages (collectively, the "**Mortgages**"):

- (a) Mortgage BC276347 registered on June 22, 2015, in the principal sum of \$4,000,000.00 held by the Defendant, Skymark, as mortgagee (the "**2015 Mortgage**");
- (b) Mortgage BC322166 registered on August 9, 2017, in the principal sum of \$9,600,000.00 held by the Defendants, Skymark and KLN, as mortgagees (the "**2017 Mortgage**");
- (c) Mortgage BC344769 registered on September 7, 2018, in the principal sum of \$6,400,000.00 held by the Defendants, Skymark and KLN, as mortgagees (the "**2018 Mortgage**");
- (d) Mortgage BC357645 registered on May 3, 2019, in the principal sum of \$25,000,000.00 held by the Defendant, Golden Miles, as mortgagee (the "**Golden Miles Mortgage**").

The amounts advanced under the foregoing Mortgages and the dates of the respective advances (if any) made thereunder are unknown to the Plaintiff.

18. Five (5) Notices of Security Interest are recorded against the Property (collectively, the “**Security Interest Notices**”):

- (a) Notice of Security Interest BC327419 registered on October 27, 2017, in the principal sum of \$928,500.00 in favour of the Defendant, Skymark;
- (b) Notice of Security Interest BC330339 registered on December 12, 2017, in the principal sum of \$3,300,000.00 in favour of the Defendant, Skymark;
- (c) Notice of Security Interest BC335201 registered on March 19, 2018, in the principal sum of \$633,950.00 in favour of the Defendant, Skymark;
- (d) Notice of Security Interest BC352563 registered on January 23, 2019, in the principal sum of \$650,890.94 in favour of the Defendant, Skymark;
- (e) Notice of Security Interest BC353871 registered on February 19, 2019, amending Notice BC352563 from \$650,890.94 to \$879,500.00.

Particulars of the amounts advanced (if any) pursuant to the aforesaid Security Interest Notices and the particular chattel security held in pursuant of each are unknown to the Plaintiff.

THE WORK AND LIEN REGISTRATIONS

19. The Plaintiff provided the Services and the Work (as defined in the Contract) as Construction Manager pursuant to the terms of the Proposal and the Contract, and in a good and workmanlike manner, but has been unable to complete the Work by reason of the breaches of the Owner, as further particularized herein.

20. All of the Work to be performed by the Plaintiff was approved by the Owners, through the Owner’s representative, Santhosh Mahal, the principal of both Golden Miles and Mahal.

21. The Plaintiff invoiced Golden Miles in accordance with the terms of the Contract by submitting each and every invoice to Cohoon Engineering as Consultant.
22. Cohoon Engineering has approved each and every invoice submitted to date, particularized in a Statement of Account dated March 31, 2019 and attached as **Schedule "B"** hereto.
23. In total, the Plaintiff has provided work valued at \$17,306,373.22 and has only been paid \$12,226,374.75, leaving an outstanding balance of \$5,079,998.47.
24. As at February 26, 2019, Golden Miles was substantially overdue in its payment obligations to the Plaintiff for progress draws up to and including Draw #27 issued January 31, 2019, and were notified pursuant to General Condition 7.2.3 that it had defaulted pursuant to the terms of the Contract.
25. The Plaintiff advised that, in order to avoid registration of a construction lien, it would require payment on account, a payment schedule, and that Golden Miles provide the Plaintiff reasonable evidence that financial arrangements had been made to fulfill the remaining obligations pursuant to General Condition 5.1.1.
26. Golden Miles failed or refused to make payment, and failed or refused to provide any evidence of having satisfactory financing available for the completion of the project.
27. As a result of Golden Miles' failure to pay and as a further result of the Golden Miles' failure to provide evidence of suitable financing arrangements, Golden Miles breached the Contract and so the Plaintiff registered a claim for lien on March 7, 2019 as Instrument No. BC354820 in the amount of \$4,640,572.52 inclusive of HST, being the amount outstanding pursuant to the terms of the Contract, to February 28, 2019.

28. The Plaintiff continued to provide Services and perform Work, request that payment be made on account, that a suitable payment plan be arranged, and that proof be provided by the Owners, including Golden Miles that it had available financing to complete the Project.
29. Despite the continued provision of Services and the Work and the request for payment and proof of financing, Golden Miles continued to breach the Contract by failing to pay for such Work and Services and failing to provide evidence of financing available to complete the Project.
30. As a result, by Instrument No. BC356416, the Plaintiff registered a second claim for lien on April 10, 2019 for a further \$439,420.95 inclusive of HST, being the amount owing for work performed as of April 10, 2019.
31. The Plaintiff states that all work carried out and invoiced was performed in a good and workmanlike manner and in accordance with the terms of the Contract, and was approved by the Cohoon Engineering in its capacity as Consultant.
32. At no time during the course of the Project, did the Owners including Golden Miles, provide any notice of default or make any claims that any of the Work performed or Services provided by the Plaintiff were in any way deficient or delayed.
33. Despite the repeated demands for payment, Golden Miles has failed or refused to pay the outstanding amounts and is therefore in breach of the Contract.
34. There was no agreement by the Plaintiff that it would not be entitled to a lien for the Work performed and materials and Services supplied. By reason of performing this Work and Services and supplying materials, therefore, the Plaintiff is and was entitled to its liens described at paragraphs 27 and 30 above.

PRIORITIES

35. The Plaintiff claims priority over the Mortgages and Security Interest Notices pursuant to Section 78 of the Act. In particular, and without limiting the generality of the foregoing, the Plaintiff claims:
- (a) priority over mortgage BC276347 (the 2015 Mortgage) to the extent that the balance owing thereunder exceeds the actual value of the Property at the time the Plaintiff's lien first arose pursuant to Section 78(3) of the *Act*;
 - (b) priority over the Mortgages (registered as instrument BC276347, BC322166, BC344769 and BC357645) to the extent of the holdback required to be retained by the Owner pursuant to Part IV of the *Act* as provided for in Section 78(2) and 78(5);
 - (c) priority over Mortgages (registered as instrument BC276347, BC322166, BC344769 and BC357645) to the extent of any advances made in pursuance of any of them subsequent to the date of registration of the Plaintiff's lien on March 7, 2019;
 - (d) priority over all Security Interest Notices BC327419, BC330339, BC335201, BC352563 and BC353871 as they do not purport to grant any interest in the Property to the holder thereof (Skymark) and in any event do not relate to the financing of an improvement (within the meaning of the *Act*) to the Property.
36. The Plaintiff states that Golden Miles registered the Golden Miles Mortgage after the Plaintiff's lien arose and after the Plaintiff registered the Plaintiff's liens on March 7, 2019 and April 10, 2019 respectively. As such, the Plaintiffs' liens have full priority over the Golden Miles Mortgage.

37. The Plaintiff further states that Golden Miles registered the Golden Miles Mortgage with the intention to further encumber the Property and to engage others to complete the Work and the Services to be performed by the Plaintiff in accordance with the Contract.

QUANTUM MERUIT/UNJUST ENRICHMENT

38. In the further alternative, if there is no specific agreement between the Plaintiff and the Owners to recover the amount claimed herein, and if it is found that the Contract was altered by any reason and that, as a result, the Plaintiff is unable to claim entitlement thereunder, then the Plaintiff claims entitlement to recover the sum of \$5,079,998.47 on a *quantum meruit* basis or based upon the doctrine of unjust enrichment because:

- (i) The Services and the Work were provided to the Defendants;
- (ii) The Services and the Work including the extra and additional work were accepted and enjoyed by the Defendants;
- (iii) The circumstances of the supply of the Services and the Work were such that it was clear that the Plaintiff expected to be paid for the Services and the Work as invoiced;
- (iv) The Defendants benefited from the value of the supply of Services and the Work by the Plaintiff; and,
- (v) The amount claimed by the Plaintiff is reasonable.

39. Therefore, the Plaintiff is entitled to be paid the amounts claimed as owing to it in the amount of \$5,079,998.47 on the basis of quantum meruit and/or unjust enrichment.

40. The Plaintiff pleads and relies on the provisions of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-, the *Courts of Justice Act* and the *Act*.

BREACH OF THE DUTY OF GOOD FAITH

- 41. The Plaintiff states that the Owners owed a duty of good faith in the performance of the Contract in order to achieve the purpose and objective of the Contract. The Owners failed to act fairly, with diligence, care and honesty in performing their contractual obligations.
- 42. The Plaintiff states that the Owners breached the duty of good faith.
- 43. The Plaintiff claims the amount of \$5,079,998.47 from the Owners for breach of contract.
- 44. The Plaintiff claims any and all damages which have accrued following the commencement of this action to the time of the assessment of damages. The Plaintiff pleads and relies on section 117 of the *Courts of Justice Act*, R.S.O. 1990, c-C-43.
- 45. The Plaintiff pleads and relies on the terms of the Contract, and the provisions of the *Construction Act*.

May ____, 2019

WATEROUS HOLDEN AMEY HITCHON LLP
Lawyers
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Brantford, ON N3T 5V6

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Lawyers for the Plaintiff,
Vicano Construction Limited

SCHEDULE "A"

FIRSTLY: PART LOTS 38, 39 CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, PLAN 2R6545; SUBJECT TO EASEMENT OVER PART 2, PLAN 2R6545 AS IN BC304245; SECONDLY: PART LOTS 38, 39, CONCESSION 3 BRANTFORD CITY DESIGNATED AS PARTS 1, 2, 3, PLAN 2R1332 AND PART 1, PLAN 2R4747; CITY OF BRANTFORD

PIN # 32281-0309LT



GENERAL CONTRACTORS • CONSTRUCTION MANAGERS • PROPERTY DEVELOPERS • DESIGN / BUILDERS

Statement of Account

To: Golden Miles Bread & Bagel Corporation
6845 Second Line West
Mississauga, ON L5W 1M8

Date: March 31, 2019

Attn: Mr. Santosh Mahal

Ref: **GOLDEN MILES FLOUR MILL - Construction Management Contract**
155 Adams Blvd., Brantford, ON

Date	Invoice #	Invoiced	Paid	Balance
31-Jan-16	26330 (Draw #1)	85,277.36		85,277.36
31-Mar-16	26331 (Draw #2)	41,600.05		126,877.41
19-May-16	Payment on Account		112,877.41	14,000.00
19-May-16	Payment on Account		100,000.00	86,000.00
31-Aug-16	26398 (Draw #3)	570,241.18		484,241.18
30-Sep-16	26422 (Draw #4)	43,501.16		527,742.34
17-Oct-16	Payment on Account		242,538.30	285,204.04
17-Oct-16	Payment on Account		200,000.00	85,204.04
31-Mar-17	26479 (Draw #5)	1,508,020.91		1,593,224.95
16-May-17	Payment on Account		1,593,224.95	-
30-Apr-17	26577 (Draw #6)	500,946.57		500,946.57
08-Jun-17	Payment on Account		500,946.57	-
31-May-17	26589 (Draw #7)	1,017,808.81		1,017,808.81
15-Sep-17	Payment on Account		1,017,808.81	-
30-Jun-17	26609 (Draw #8)	848,694.98		848,694.98
11-Oct-17	Payment on Account		848,694.98	-
31-Jul-17	26629 (Draw #9)	682,081.77		682,081.77
11-Oct-17	Payment on Account		682,081.77	-
31-Aug-17	26645 (Draw #10)	590,192.38		590,192.38
18-Dec-17	Payment on Account		590,192.38	-
30-Sep-17	26658 (Draw #11)	1,477,886.52		1,477,886.52
26-Oct-17	Payment on Account		1,477,886.52	-
31-Oct-17	26676 (Draw #12)	393,221.43		393,221.43
18-Dec-17	Payment on Account		393,221.43	-
30-Nov-17	26707 (Draw #13)	309,576.80		309,576.80
31-Dec-17	26724 (Draw #14)	131,111.66		440,688.46
21-Mar-18	Payment on Account		440,688.46	-
31-Jan-18	26749 (Draw #15)	149,927.50		149,927.50
03-Jul-18	Payment on Account		149,927.50	-
28-Feb-18	26782 (Draw #16)	199,105.94		199,105.94
08-Jun-18	Payment on Account		199,105.94	-
31-Mar-18	26802 (Draw #17)	858,969.94		858,969.94
03-Jul-18	Payment on Account		858,969.94	-
30-Apr-18	26825 (Draw #18)	303,060.72		303,060.72
08-Jun-18	Payment on Account		303,040.86	19.86
31-May-18	26861 (Draw #19)	485,139.90		485,159.76
30-Jun-18	26895 (Draw #20)	675,046.74		1,160,206.50
08-Sep-18	Payment on Account		1,015,168.93	145,037.57
31-Jul-18	26932 (Draw #21)	752,274.11		897,311.68
31-Aug-18	26948 (Draw #22)	807,039.03		1,704,350.71
26-Nov-18	Payment on Account		1,500,000.00	204,350.71
30-Sep-18	26990 (Draw #23)	877,693.81		1,082,044.52
31-Oct-18	27044 (Draw #24)	839,887.95		1,921,932.47
30-Nov-18	27074 (Draw #25)	779,799.56		2,701,732.03
31-Dec-18	27104 (Draw #26)	621,092.12		3,322,824.15
31-Jan-19	27107 (HOLDBACK CREDIT)	- 1,554,919.89		1,767,904.26
31-Jan-19	27106 (Draw #28)	426,208.76		2,194,113.02
28-Feb-19	27123 (Draw #29)	759,769.27		2,953,882.29
31-Mar-19	27143 (Draw #30)	120,616.19		3,074,498.48

INVOICED TO DATE 15,300,873.23 12,226,374.75

PLEASE PAY \$ 3,074,498.48

VICANO CONSTRUCTION LIMITED
Plaintiff

-and- GOLDEN MILES FOOD CORPORATION et al.
Defendants

Court File No. CV-19-113

**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN THE MATTER OF the Construction Act, R.S.O. 1990, c. C.30

PROCEEDING COMMENCED AT
BRANTFORD

STATEMENT OF CLAIM

WATEROUS HOLDEN AMEY HITCHON LLP

Lawyers
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P.O. Box 1510
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Lawyers for the Plaintiff,
Vicano Construction Limited

APPENDIX “N”

SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE CONSTRUCTION ACT, R.S.O. 1990, c. C. 30

BETWEEN:

VICANO CONSTRUCTION LIMITED

Plaintiff

- and -

**GOLDEN MILES FOOD CORPORATION, MAHAL VENTURE CAPITAL INC.,
SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC.**

Defendants

**STATEMENT OF DEFENCE AND COUNTERCLAIM OF
MAHAL VENTURE CAPITAL INC.**

1. This Defendant admits the allegations contained in paragraphs 2, 3, 4, 6 and 7 of the Statement of Claim.
2. This Defendant denies the allegations contained in paragraphs 1, 5, 8 to 45 inclusive of the Statement of Claim.
3. This Defendant has no knowledge of the allegations contained in paragraphs "not applicable" of the Statement of Claim.
4. This Defendant states and the fact is that it has no business or contractual relationship with the Plaintiff herein whatsoever.

5. This Defendant states and the fact is that it has complied with all provisions of the Construction Act and has not breached any provisions of the said Statute.

6. This Defendant puts the Plaintiff to the strict proof of its allegations, which allegations are denied and not admitted.

7. This Defendant states that the Plaintiff has failed to comply with the notice requirements of the Construction Act, as amended, and, therefore, its alleged Claim for Lien is invalid and must be discharged immediately as it is an unlawful slander of title.

8. This Defendant further states and the fact is that the Plaintiff has no cause of action as against it.

9. In the alternative, this Defendant states and the fact is that the Plaintiff's claim is excessive and/or remote, which claim is denied and not admitted.

10. In the further alternative, this Defendant states and the fact is that the Plaintiff has failed to mitigate its damages, which damages are denied and not admitted.

11. This Defendant therefore requests that this action be dismissed with costs on a substantial indemnity basis.

COUNTERCLAIM

12. The Defendant, Mahal Venture Capital Inc., claims:

(a) damages for slander of title in the sum of \$500,000.00;

- (b) pre-judgment and post-judgment interest pursuant to the provisions of the Courts of Justice Act and any amendments thereto;
- (c) costs of this matter on a solicitor and client basis;
- (d) such further and other relief as this Honourable Court deems just.

13. This Defendant, Plaintiff by Counterclaim, pleads and relies upon each and every allegation contained in the Statement of Defence herein.

14. This Defendant, Plaintiff by Counterclaim, states that the Plaintiff, Defendant by Counterclaim, has failed to comply with the notice requirements of the Construction Act, as amended, and, therefore, its alleged Claim for Lien is invalid and must be discharged immediately as it is an unlawful slander of title.

15. This Defendant, Plaintiff by Counterclaim, states and the fact is that the Plaintiff, Defendant by Counterclaim, has registered an invalid Construction Lien against the subject premises as the Plaintiff, Defendant by Counterclaim, has no contractual relationship with this Defendant, Plaintiff by Counterclaim.

16. This Defendant, Plaintiff by Counterclaim, pleads that it has suffered damages for slander of title as a result of the Plaintiff's improper registration of a Construction Lien, for which the Plaintiff, Defendant by Counterclaim, is responsible.

17. This Defendant, Plaintiff by Counterclaim, states that this action has been commenced under the Construction Act but should have been commenced under the Construction Lien Act.

18. This Defendant, Plaintiff by Counterclaim, will provide particulars of its damages at a reasonable time prior to the trial of this matter.

June 6, 2019

BIANCHI PRESTA LLP

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L4K 0A4

Domenic C.S. Presta

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and Mahal Venture Capital Inc.

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Lawyers for the Plaintiff

VICANO CONSTRUCTION LIMITED

- AND -

Plaintiff

GOLDEN MILES FOOD CORPORATION et al

Defendants

COURT FILE NO. CV-19-113

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceedings commenced at Brantford

**STATEMENT OF DEFENCE AND
COUNTERCLAIM OF
MAHAL VENTURE CAPITAL INC.**

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Vaughan, Ontario
L4K 0A4

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Lawyers for the Defendant,
Golden Miles Food Corporation and
Mahal Venture Capital Inc.

ONTARIO
SUPERIOR COURT OF JUSTICE

IN THE MATTER OF THE CONSTRUCTION ACT, R.S.O. 1990, c. C. 30

BETWEEN:

VICANO CONSTRUCTION LIMITED

Plaintiff

- and -

**GOLDEN MILES FOOD CORPORATION, MAHAL VENTURE CAPITAL INC.,
SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC.**

Defendants

**STATEMENT OF DEFENCE AND COUNTERCLAIM
OF GOLDEN MILES FOOD CORPORATION**

1. This Defendant admits the allegations contained in paragraphs 2, 3, 4, 6, 7, 17 and 18 of the Statement of Claim.
2. This Defendant denies the allegations contained in paragraphs 1, 5, 8 to 16, inclusive, and 19 to 45, inclusive, of the Statement of Claim.
3. This Defendant has no knowledge with regard to the allegations contained in paragraphs "not applicable" of the Statement of Claim.

Background Facts

4. On or about the 18th of May, 2016, this Defendant entered into an agreement with the Plaintiff whereby the Plaintiff was retained to construct a food

processing plant and baking facility (flour mill) at the premises known as 155 Adams Boulevard, Brantford, Ontario (the "Project").

Agreement Between the Plaintiff and the Defendant Vicano:

5. At a May 19, 2015, Scope of Work Meeting, the Plaintiff and its principal, Peter Vicano, agreed that they would, *inter alia*, carry out the design and construction of the flour mill, including, but not limited to, submitting and obtaining all necessary approvals required to be obtained on this Defendant's behalf from the City of Brantford, Architects, Engineers, Consultants and/or any other governmental authority/body, including obtaining building permits for 155 Adams Boulevard, Brantford, Ontario (the "Contract") so as to permit the construction of the project known to the parties as the "Mill Tower Building", which consists of a Mill Tower Building, an Unloading Grain Receiving Building and an Office Building (the "Project").

6. This Defendant states that the Plaintiff represented to this Defendant that it was an expert and held itself out as knowledgeable and having a special expertise to be able to deal with all aspects of the construction of the project for this Defendant's flour mill, including but not limited to, the design and construction of a new flour mill and that it would provide all required assistance in order for this Defendant's project to be completed pursuant to the agreement between the parties and in a timely fashion. The Plaintiff therefore owes a duty of care to this Defendant.

7. This Defendant also states that it relied upon the expertise of the Plaintiff to design the project, obtain building and all other permits and all required permits for the project from the Municipality and for the construction of the project. This Defendant fully

and wholly relied upon the Plaintiff's representations and suffered detriment as the representations were not accurate or true.

8. The agreement between the Plaintiff and this Defendant also provided for a start date by the Plaintiff at the Project of September 29, 2016, and a completion date of Fall 2017 at a cost of \$8,555,555.00 plus HST. This original completion date was based on December 2016 discussions with the Plaintiff's representative, Peter Vicano. Ultimately, a new completion date of October 2018 was determined at the offices of the Plaintiff at the end of June 2018 and was one of the many completion dates guaranteed by the Plaintiff that were not met, which caused damages to this Defendant for which the Plaintiff is responsible.

9. The Plaintiff represented to this Defendant on several occasions that it would be able to complete the Project by October 2018 at the agreed-to cost. This Defendant relied upon the representation(s) made by the Plaintiff that it had the expertise, knowledge, ability, resources to carry out the construction of the flour mill and that it would be able to meet the completion so stated at the agreed-to cost.

No Amounts Due and Owing to the Plaintiff

10. This Defendant denies that monies are owing to the Plaintiff as claimed in the Statement of Claim.

11. This Defendant puts the Plaintiff to the strict proof of establishing the amounts claimed in its Statement of Claim for the labour, service and materials allegedly performed and/or supplied by the Plaintiff to the Project.

The Plaintiff's Incomplete and Deficient Work

12. This Defendant states that it was an express or implied term of its agreement with the Plaintiff that the Plaintiff's work would be fully performed in a good, workmanlike and timely manner and in accordance with the terms and conditions of the contract.

13. This Defendant's damages were caused by reason of the negligence, acts, omissions, misrepresentations, breach of duty of the Plaintiff and of those for whom it is responsible in law, the particulars of which may include but are not limited to the following:

- a) It failed to obtain building permit as required as more particularly noted in the Order to Comply Issued on June 20, 2017, by the City of Brantford;
- b) It failed to comply with the requirements of the Ontario Building Code;
- c) It failed to take reasonable care in the circumstances;
- d) It failed to carry out their work in a good, safe, proper and workmanlike manner;
- e) It failed to perform their work in accordance with applicable laws, regulations, codes, industry standards and reasonable standards;
- f) It failed to adequately train and/or supervise its employees, servants, agents, contractors, subcontractors and those for whom it was responsible in law with respect to the work;
- g) It failed to ensure that its employees, servants, agents, contractors and/or subcontractors who performed the work were duly licensed and certified in

5

accordance with applicable laws, codes, regulations, industry, standards and reasonable standards;

- h) It employed incompetent and/or unqualified employees, servants, agents, contractors, and subcontractors to perform the work;
- i) It permitted a roof design that is not intended for its use;
- j) It failed to design a basement and mezzanine for the use intended;
- k) It failed to supervise and co-ordinate the services of the design consultants properly or at all during construction;
- l) It failed to properly inspect the completed work to ensure that it was done in accordance with the drawings and/or done in a safe, good and workmanlike manner;
- m) It failed to ensure that the work was performed with generally accepted engineering and construction standards; and
- n) Such further and other particulars as are currently known to the Plaintiff and/or its employees, agents, servants, contractors and subcontractors and shall become known to this Defendant prior to the trial of this proceeding.

14. This Defendant states and the fact is that the Plaintiff has breached its agreement with this Defendant in that the Plaintiff failed to complete the work as required by the agreement between the parties.

15. This Defendant further states that the parts of the agreement that the Plaintiff did perform were performed in a manner which does not meet with the standard required and that there were numerous deficiencies arising from the negligent and

unworkmanlike manner in which the Plaintiff performed the part of the work that was completed. This Defendant will provide detailed particulars of the deficiencies at a reasonable time prior to trial.

16. This Defendant states and the fact is that as a result of the Plaintiff's failure to perform the work required by the agreement between the parties and as a result of the need to correct the numerous deficiencies arising from the negligent and unworkmanlike manner in which the Plaintiff completed the work that was done on this project, the project was delayed by the Plaintiff and this Defendant has suffered damages for which the Plaintiff is responsible.

17. This Defendant states that the Plaintiff performed work on the Project negligently, carelessly and unskilfully and failed to fulfil the obligations it owed to the Defendant pursuant to the agreement between the parties. This Defendant further states that the Plaintiff breached its agreement with the Defendant in that:

- (a) it failed to perform its work in a good and workmanlike manner free of deficiencies;
- (b) it failed to complete its work in a timely manner and in accordance with the schedule for the Project;
- (c) its work is incomplete;
- (d) it failed to comply with the design, plans and specifications pertaining to the work;
- (e) it failed to supply the necessary manpower to the Project to complete its work;

- (f) it failed to ensure due and proper execution of its work;
- (g) it failed to adequately manage, inspect and supervise the work, or at all, during construction;
- (h) it failed to make any, or any proper, onsite quality control during its work to verify and control the acceptability, accuracy and quality of its work and/or materials;
- (i) it failed to abide by the terms of the agreement owed to the Defendant and failed to perform its duties under the agreement; and
- (j) it failed in its duty to this Defendant to complete the work on a budget as set out in the Plaintiff's Proposal Quotation and it failed in its duty to this Defendant to manage the design and building of the project as a competent contractor.

18. This Defendant pleads and relies upon the relevant provisions of the Negligence Act, R.S.O. 1990 c.N.

19. This Defendant states that after its entitlement to set-off against amounts otherwise due and owing to the Plaintiff, which amounts are denied and not admitted, the Plaintiff has no amounts owing to it.

20. This Defendant states and the fact is that in the event that it is determined that any sums of money are owing to the Plaintiff, which is expressly denied and not admitted, this Defendant states and the fact is that the afore-noted damages, expenses and costs associated with same be set off against any amount owing to the Plaintiff

and, therefore, this Defendant claims an equitable and legal set off in regards to same.

This Defendant reiterates and claims a set off pursuant to Section 111 of the *Courts of Justice Act*, R.S.O., 1990.

Alleged Extras

21. A portion of the Plaintiff's work relates to alleged additional costs associated with alleged work performed by the Plaintiff on the Project.

22. The amounts claimed by the Plaintiff in the Statement of Claim include amounts for items which are not legitimate extras\additional work ("Extras") pursuant to the agreement between this Defendant and the Plaintiff. This Defendant puts the Plaintiff to the strict proof of establishing both the entitlement to and quantum of any Extras claimed.

23. Any claims for Extras were not authorized by this Defendant as some or all of the alleged extra work formed part of the Plaintiff's original scope of work under its contract with the Defendant. Further, the Plaintiff has improperly claimed payment for extra work when such work was included in the original scope of work with respect to the Project and were not Extras to the contract.

24. In the alternative, if said Extras are proper Extras pursuant to the agreement between this Defendant and the Plaintiff, which is not admitted but denied, and have not been included in previous payments, the amounts claimed are excessive and remote and this Defendant puts the Plaintiff to the strict proof thereof.

A Portion of the Plaintiff's Claim is Based on Delay to the Project

25. This Defendant further states that a portion of the Plaintiff's claim relates to alleged additional costs incurred by the Plaintiff as a result of the extended duration of the Project ("Stand By Costs"). This Defendant denies that the Plaintiff's work on the Project was delayed by this Defendant and denies that the Plaintiff incurred additional costs as claimed in the Statement of Claim. This Defendant puts the Plaintiff to the strict proof of each elements of its claim thereof.

26. In the alternative, to the extent the Project has been delayed, the delay was not caused by this Defendant but was caused by the Plaintiff or those for whom the Plaintiff was responsible.

27. In the further alternative, to the extent the Project has been delayed and the Plaintiff has incurred corresponding additional costs as a result, which costs are not admitted but specifically denied, this Defendant states that the amounts claimed by the Plaintiff are grossly overstated, excessive and remote. This Defendant denies the propriety of the Plaintiff's claim for such Stand-By Costs and further denies that the Plaintiff is entitled to claims for such Stand-By Costs under the Subcontract.

28. This Defendant further states that to the extent that the Plaintiff encountered any conditions that could give rise to damages, the Plaintiff was (and is) obligated to take all necessary steps to mitigate its damages. To the extent the Plaintiff established an entitlement to any damages, which is not admitted but denied, this

Defendant states that the Plaintiff, in breach of its obligations, failed to mitigate its damages.

Plaintiff's Claim for Lien

29. This Defendant states that the Plaintiff has not complied with the requirements of the Construction Lien Act in that it did not file and register a Claim for Lien against the property within 45 days of the last day worked as required by the Construction Lien Act.

30. This Defendant states and the fact is that the Plaintiff has not complied with the Construction Act and has not preserved its lien rights as required by the Construction Act in that the Plaintiff did not register a Certificate of Action and begin an action within the time periods required by the Construction Act.

31. This Defendant has complied with all provisions of the Construction Act, as amended, and has failed to provide the required notice to the owner of the lands pursuant to the requirements of the Construction Act, as amended.

32. In the alternative, this Defendant states and the fact is that the Plaintiff's claim is excessive and/or remote, which claim is denied and not admitted.

33. In the further alternative, this Defendant states and the fact is that the Plaintiff has failed to mitigate its damages, which damages are denied and not admitted.

34. This Defendant therefore requests that this action be dismissed with costs on a substantial indemnity basis.

COUNTERCLAIM

35. The Defendant, Golden Miles Food Corporation, claims as against the Plaintiff for:

- (a) damages for breach of contract and delay in the sum of \$79,200,000.00;
- (b) damages for deficient work, work not performed, additional cost to complete, delay costs, ongoing financing costs, ongoing carrying costs, loss of opportunity, loss of profit, breach of contract and damages suffered as a result of the Plaintiff's breach of contract in the sum of \$3,000,000.00;
- (c) indemnity and contribution from the Plaintiff for any and all defects for which this Defendant may be held responsible;
- (d) pre- and post-judgment interest pursuant to the provisions of the Courts of Justice Act and any amendments thereto;
- (e) costs of this matter on a substantial indemnity basis;
- (f) such further and other relief as this Honourable Court deems just.

36. This Defendant, Plaintiff by Counterclaim, pleads and relies upon each and every allegation contained in the Statement of Defence herein.

37. This Defendant, Plaintiff by Counterclaim, states and the fact is that the Plaintiff, Defendant by Counterclaim, failed to complete the work as required pursuant to the agreement between the parties and/or refused to comply with its obligations pursuant to the contract.

38. This Defendant, Plaintiff by Counterclaim, states and the fact is that as a result of the failures and/or refusals, breaches, delays and negligence of the Plaintiff, Defendant by Counterclaim, there have been numerous problems\delays caused by the Plaintiff, Defendant by Counterclaim, which ultimately resulted in loss and/or damages to this Defendant, Plaintiff by Counterclaim, in the sum of \$79,200,000.00, plus applicable taxes. This Defendant, Plaintiff by Counterclaim, will provide particulars of said deficiencies at a reasonable time prior to the trial of this matter.

39. This Defendant, Plaintiff by Counterclaim, pleads that it has suffered damages as a result of the Plaintiff, Defendant by Counterclaim's, negligent or improper work. This Defendant, Plaintiff by Counterclaim, has been required to rectify the deficiencies and complete the Subcontract and has suffered damages in the sum of \$3,000,000.00, for which the Plaintiff, Defendant by Counterclaim, is responsible.

40. This Defendant, Plaintiff by Counterclaim, states that this action has been commenced under the Construction Act but should have been commenced under the Construction Lien Act.

41. This Defendant, Plaintiff by Counterclaim states that this action must be tried along with Action Number CV-19-121 between Golden Miles Food Corporation as Plaintiff and Vicano Construction Limited et al as Defendants, commenced at Brantford, Ontario.

42. This Defendant, Plaintiff by Counterclaim, will provide particulars of its damages at a reasonable time prior to the trial of this matter.

June 7, 2019

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Lawyers for the Plaintiff

VICANO CONSTRUCTION LIMITED

- AND -

GOLDEN MILES FOOD CORPORATION et al

Plaintiff

Defendants

COURT FILE NO. CV-19-113

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceedings commenced at Brantford

**STATEMENT OF DEFENCE AND
COUNTERCLAIM OF
GOLDEN MILES FOOD CORPORATION**

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Lawyers for the Defendant,
Golden Miles Food Corporation and
Mahal Venture Capital Inc.

COURT FILE NO. CV-19-113

ONTARIO
SUPERIOR COURT OF JUSTICE
In the Matter of the *Construction Act*, 1990, Chapter 30

BETWEEN :

VICANO CONSTRUCTION LIMITED

Plaintiff

-and-

**GOLDEN MILES FOOD CORPORATION, MAHAL VENTURE CAPITAL INC.,
SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC.**

Defendants

**STATEMENT OF DEFENCE OF
SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC.**

1. SKYMARK FINANCE CORPORATION and KLN HOLDINGS INC. (“the Defendants”) admit the allegations contained in paragraphs 6 & 7 of the Statement of Claim.
2. The Defendants deny the allegations and the relief sought in paragraphs 1, 35, 38 and 39 of the Statement of Claim, in so far as that relief is claimed against one, or both, of the Defendants.
3. Other than as stated herein, the Defendants have no knowledge of the allegations contained in the remaining paragraphs of the Statement of Claim.
4. The Defendants plead that the following mortgages and security interests are registered in the Land Titles Division of the Land Registry Office in Brant on title to the property, that is the subject of the within lien action, located at 155 Adams Boulevard in Brantford Ontario (the “Mortgaged Property”):
 - i. **Mortgage Charge:** Registered June 22, 2015 as instrument BC276347; Mortgagee: Skymark Finance Corporation by transfer August 9, 2017 as instrument BC322163; Principal: \$4,000,000;

- ii. ***Mortgage Charge:*** Registered August 9, 2017 as instrument BC322166; Mortgagee: KLN Holdings Inc. by transfer May 7, 2018 as instrument BC337603; Principal: \$9,600,000;
- iii. ***Notice of Security Interest:*** Registered October 27, 2017 as instrument BC327419 in favour of Skymark Finance Corporation; Consideration: \$928,500;
- iv. ***Notice of Security Interest:*** Registered December 12, 2017 as instrument BC330339 in favour of Skymark Finance Corporation; Consideration: \$3,300,000;
- v. ***Notice of Security Interest:*** Registered March 19, 2018 as instrument BC336884, in favour of Skymark Finance Corporation; Consideration: \$633,950;
- vi. ***Mortgage Charge:*** Registered September 7, 2018 as instrument BC344769; Mortgagees: Skymark Finance Corporation and KLN Holdings Inc; Principal: \$6,400,000;
- vii. ***Notice of Security Interest:*** Registered January 23, 2019 as instrument BC352563, in favour of Skymark Finance Corporation; Consideration: \$879,500 (as per amendment Notice registered February 19, 2019 as instrument BC353871;

5. The Defendants state that prior to any advances under mortgages attributable to one or both of the Defendants, and prior to the creation of any registered security interests or advances, if any, related thereto, the Defendants had not received any written notice of a lien nor were there any preserved or perfected liens registered by the Plaintiff or any other person on the Mortgaged Property.

6. The Defendants plead and rely upon the provision of the *Construction Lien Act* and in particular ss. 78(3) and 78(4).

7. The Defendants state that their Notices of Security Interest and any advances by the Defendants under their mortgages have priority over the Plaintiff's alleged claim for lien.

8. In the alternative, the Defendants state that the Plaintiff's claim for priority is limited to any deficiency and holdbacks required to be retained by Mahal Venture Capital Inc. under the *Construction Lien Act*, and only in respect of the value of services and materials provided by the Plaintiff to the project.

9. The Defendants therefore state that the Plaintiff is not entitled to any priority over the Defendants' mortgages or notices of security interest or any portion of them.

10. The Defendants further state that the Plaintiff's lien is invalid as it was either not preserved or perfected on time, in accordance with the relevant legislative provisions.

11. The Defendants submit that the Plaintiff's claim be dismissed with costs on a substantial indemnity basis.

Date: June 26, 2019

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Lawyers for the Defendants,
Golden Miles Food Corporation and Mahal Venture Capital Inc.

VICANO CONSTRUCTION LIMITED

- and -

**GOLDEN MILES FOOD CORPORATION, MAHAL
VENTURE CAPITAL INC., SKYMARK FINANCE
CORPORATION and KLN HOLDINGS INC.**

Plaintiff

Defendants

COURT FILE #CV-19-113

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding Commenced at BRANTFORD

**STATEMENT OF DEFENCE OF
SKYMARK FINANCE CORPORATION and
KLN HOLDINGS INC.**

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Lawyers for the Defendant,
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KLN Holdings Inc.
19-0913

APPENDIX “O”

Court File No. CV-19-121

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

GOLDEN MILES FOOD CORPORATION

Plaintiff

- and -

**VICANO CONSTRUCTION LIMITED, LANHACK CONSULTANTS INC.,
PETER VICANO also known as PETER JOSEPH VICANO
and PETER J. VICANO AND DAVID HACKING**

Defendants

STATEMENT OF CLAIM

TO THE DEFENDANTS

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiff. The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiff's lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiff, and file it, with proof of service in this court office, **WITHIN TWENTY DAYS** after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.



TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date: May 23, 2019

Issued by: Maureen Donald
Local Registrar

Address of Court Office:
70 Wellington Street
Brantford, Ontario N3T 2L9

TO: Vicano Construction Limited
255 Paris Road
Brantford, Ontario N3R 1J2

AND TO: Lanhack Consultants Inc.
1425 Cormorant Road
Suite 302
Ancaster, Ontario L9G 4V5

AND TO: Peter Vicano also known as
Peter Joseph Vicano and
Peter J. Vicano
24 Ava Road
Brantford, Ontario N3T 5V6

AND TO: David Hacking
149 Hillcrest Avenue
Dundas, Ontario L9H 4Y1

CLAIM

1. **The Plaintiff claims:**

- (a) damages in the amount of \$79,200,000.00;
- (b) reimbursement of the sum of \$1,500,000.00;
- (c) a declaration that the Defendants, collectively and/or individually breached the terms of their respective agreements;
- (d) a declaration that the Defendants collectively and/or individually were negligent in the performance of their duties;
- (e) pre-judgment interest in accordance with section 128 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
- (f) post-judgment interest in accordance with section 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43, as amended;
- (g) costs of this matter on a substantial indemnity scale or, in the alternative, on a partial indemnity scale, together with any harmonized sales tax which may be payable on any amount pursuant to the *Excise Tax Act*, R.S.C. 1985, as amended; and
- (h) such further and other relief as this Honourable Court deems just.

The Parties:

2. The Plaintiff, Golden Miles Food Corporation (hereinafter referred to as the "Plaintiff"), is a corporation incorporated under the laws of the Province of Ontario and carries on the business of ready to eat snacks and seeks to carry on business in the Province of Ontario as a flour mill facility.

3. The Defendant, Vicano Construction Limited (hereinafter referred to as the "Defendant Vicano"), is a corporation incorporated under the laws of the Province of Ontario and carries on business in the Province of Ontario as a general contractor that offers a range of pre-construction, construction, and development services including conceptual estimates and schedules developed from preliminary plans and evaluations.

4. The Defendant, Lanhack Consultants Inc., (hereinafter referred to as the "Defendant Lanhack") is a corporation incorporated under the laws of the Province of Ontario and carries on business in the Province of Ontario as a consulting company.

5. The Defendant, Peter Vicano also known as Peter Joseph Vicano and Peter J. Vicano (hereinafter referred to as the "Defendant Peter Vicano"), is an individual residing in the City of Brantford and, at all material times herein, was an officer, director and controlling mind of the Defendant Vicano.

6. The Defendant, David Hacking, is an individual residing in Dundas, Ontario and, at all material times herein, was an officer, director and controlling mind of the Defendant, Lanhack and the individual that prepared the reports for the Project, as hereinafter defined, and made the decisions on behalf of the Defendant, Lanhack.

Background:

7. The Plaintiff is in the business of specializing in a variety of ready to eat snacks. As a result of being involved in the ready to eat snacks, the Plaintiff became interested in expanding its operation by opening a flour mill in Ontario.

8. Under the Ontario Building Code, a flour mill is considered a category F-1 occupancy, which is defined as a "High hazard industrial occupancy". While the Plaintiff is familiar with the operation of a flour mill given its involvement with a flour mill in India, the Plaintiff has no knowledge, speciality and/or expertise regarding the construction of the F-1 type building at issue.

9. The first meeting between the Plaintiff and the Defendant Vicano, was on March 2, 2015 to discuss the construction of the flour mill on a property with a municipal address of 155 Adams Boulevard, Brantford, Ontario. The Defendant Peter Vicano represented the Defendant Vicano at the said meeting. In attendance at that meeting was also Robert Phillips from Cohoon Engineering. At the said attendance, the Defendants reviewed the site and the parties discussed the conceptual plans for the flour mill. They also discussed rail access as well reviewed the available drawings provided by the equipment manufacturer. The Defendants utilized said meeting for information and advised that they were now in a position to expediate matters with the City.

10. It was the Plaintiff's belief that the location and the size of the Property, fronting on the west side of Adams Blvd., in the City of Brantford, and having an irregular frontage with more or less an area of 17.08 acres, that same would be

suitable for the use intended by the Plaintiff. The same belief was confirmed by the Defendant Vicano at the aforesaid meeting.

11. On or about May 19, 2015, the Plaintiff and the Defendant Peter Vicano, personally, and on behalf of the Defendant Vicano met again for the purpose of confirming the scope of work, including but not limited to, the submission of a Site Plan, and minor variance for the increased height allowance for the Property that the Plaintiff was interested in purchasing with the intent to build a flour mill as more particularly described herein (the "Scope of Work Meeting").

12. The Plaintiff states that at all material times, the Defendant Peter Vicano personally, and on behalf of the Defendant Vicano, held themselves out as knowledgeable and having a special expertise to be able to deal with the construction of the unique flour mill. Furthermore, the Defendant Peter Vicano, personally and on behalf of the Defendant Vicano, asserted to the Plaintiff that the Defendant Vicano had the necessary resources, including but not limited to, consultants that had the speciality to deal with this type of construction.

13. On or about June 22, 2015, Mahal Venture Capital Inc. purchased the Property. As a result of the approval of the minor variance, Mahal Venture Capital Inc. was additionally able to take ownership of the CN land behind the Property.

14. The Plaintiff alleges that the Defendant Vicano advised the Plaintiff that they were issued a Building Permit (No. 16 005638), allowing the construction of the building without noting any restrictions with respect to the building, when in reality, the Defendant Vicano only had partial permits. The Plaintiff relied upon the

representation made by the Defendant Vicano and proceeded forward with the contract for the construction of the flour mill. The Plaintiff, in relying on these representations made by the Defendant, suffered a detriment, as the representations were untrue.

Agreement Between the Plaintiff and the Defendant Vicano:

15. At the May 19, 2015 Scope of Work Meeting as noted at paragraph 11 above, the Plaintiff and the Defendant Vicano agreed that the Defendant Vicano, would, *inter alia*, carry out the design and construction of the flour mill, including, but not limited to, submitting and obtaining all necessary approvals required to be obtained by the Plaintiff from the City of Brantford, Architects, Engineers, Consultants and/or any other governmental authority/body, including obtaining building permits for 155 Adams Boulevard, Brantford, Ontario (the "Contract") so as to permit the construction of the project known to the parties as the "Mill Tower Building", which consists of a Mill Tower Building, an Unloading Grain Receiving Building and an Office Building (the "Project").

16. The agreement between the Plaintiff and the Defendant Vicano, also provided for a start date by the Defendant Vicano at the Project of September 29, 2016 and a completion date of Fall 2017 at a cost of \$8,555,555.00 plus HST. This original completion date was based on December 2016 discussions with the Defendant Peter Vicano. Ultimately, a new completion date of October 2018 was determined at the offices of the Defendant Vicano, at the end of June 2018 and was one of the many completion dates guaranteed by the Defendant Peter Vicano that

were not met.

17. The Defendant, Vicano represented to the Plaintiff on several occasions that it would be able to complete the Project by October 2018 at the agreed-to cost. The Plaintiff relied upon the representation(s) made by the Defendant Vicano that it had the expertise, knowledge, ability, resources to carry out the construction of the flour mill and that it would be able to meet the completion so stated at the agreed-to cost.

18. The Plaintiff states and the fact is that the preliminary efforts (that is, clearing of the land and placement of the site trailer) at the Project commenced on or about November 25, 2017.

Uniqueness and Specialized Construction of the Project:

19. The Plaintiff states that a flour mill is a unique and specialized construction with unique and specialized restrictions, such as, but not limited to:

- (a) To maximize manufacturing efficiency, flour mills are typically designed to be between five (5) or seven (7) stories. This Project as designed needed seven (7) levels total (with 1,000 square feet penthouse);
- (b) Due to Code and various safety requirements, a flour mill should not have a basement;
- (c) Basement space cannot be used for storage, manufacture or handling of volatile solids that generate explosive air vapour mixtures or for processes that involve explosive dusts; such as flour, as flour is combustible;
- (d) A high hazard industrial occupancy cannot contain a shelf and rack

storage system;

- (e) Opening in floors required to be fire separations necessary for the nature of manufacturing process are permitted only if precautions are taken place to offset the resulting hazards; and
- (f) Flour mill buildings are customarily F1 building code buildings.

20. The Plaintiff states and the fact is that the Defendant Vicano understood that the flour mill is a unique and specialized construction with unique and specialized restrictions, and the Defendant Vicano indicated that it had the speciality to build this type of structure. The Plaintiff relied upon the Defendant Vicano's speciality and expertise, and the speciality and expertise of other parties including consultants and the City of Brantford to carry out the construction review, inspection, approval and passing of this structure.

21. The Plaintiff states and the fact is that the Defendant Lanhack and the individual Defendant David Hacking represented to the Plaintiff as having the speciality and expertise to carry out the design, for the construction approval, passing of this structure and to oversee the said construction. The Plaintiff relied upon these representations to its detriment.

Preliminary Efforts:

22. On or about July 28, 2016, the Defendant Vicano contracted with Jensen Hughes Consulting Canada Ltd. ("Jensen Hughes"), a fire protection and life safety engineering and consulting firm, in order to perform a preliminary architectural drawing review which was finalized and returned to the Defendant Vicano on or

about August 12, 2016.

23. The Plaintiff states that the advice and representations of the Defendant David Hacking, of the Defendant Lanhack, the Defendant Peter Vicano, of the Defendant Vicano to the Plaintiff were that although an F-1 type occupancy such as this building was restricted to four (4) storeys, their advice was to add more levels, and suggested to add a basement level as well as two mezzanine levels. The Plaintiff relied on the Defendants' advice and acted accordingly. The Plaintiff later discovered that this in fact created more problems than it solved.

24. The Plaintiff states that the Preliminary Architectural Drawing Review prepared by Jensen Hughes as it related to the Basement Floor Plan, in part states the following:

"4.2.1.1. Basement Floor Plan

1. *The basement is not permitted to be used for the storage, manufacture or handling of volatile solids, liquids, or gases that generate explosive air-vapour mixtures or for processes that involve explosive dusts (3.3.5.3.(1)). Discussion is required regarding the full detail of the operations that are proposed to be conducted in the space. Are the processes involved dusts contained? Are any of the processes open? What degree of dust is expected to be produced in the basement level?"*

25. The Plaintiff states that notwithstanding the preliminary issues that had been raised by Jensen Hughes in regards to Basement Floor Plan, the Defendant Vicano and the Defendant Lanhack indicated that they could circumvent the

problem and that they could do it within the same cost parameters that had already been advised, and the Plaintiff relied upon the representations made by these parties.

26. The Plaintiff states and the fact is that the Defendant Vicano's representatives took control of the construction herein. The Plaintiff and its representatives had no speciality or expertise in the construction of the F-1 type building at issue. The Plaintiff relied upon the assurances and representations made to the Plaintiff by the Defendants Vicano, Lanhack, Peter Vicano and David Hacking.

27. The Plaintiff states and the fact is that it did not have its own engineering support or expertise and relied entirely on the Defendants Vicano, Lanhack, Peter Vicano and David Hacking in order to construct the working flour mill within time and on budget.

28. The Plaintiff states and the fact is that in accordance with the representations made by the Defendant Vicano, the Defendant Lanhack and the Defendants herein, that the construction proceeded forward with the construction of a basement and two mezzanine levels. The City of Brantford, upon review and post authorizing construction with a basement and mezzanines, indicated that the dust management issues with respect to the basement were serious concerns and had to be addressed, failing which the structure would not be passed, and occupancy would not be permitted.

29. The Plaintiff states and the fact is that at all material times it relied upon the City of Brantford in respect to their comments and/or approvals in respect of any proposal(s), plans and drawings submitted, so as to ensure that the proposed work for the construction of the flour mill complied with the Building Code and other applicable laws.

30. The Plaintiff states and the fact is that as a result of the City of Brantford approving a Site Plan Control and Development Agreement in respect of the Property, issuing a Building Permit, Building Permit No. 16 005638 and allowing the construction of the building without any restrictions, the Plaintiff proceeded with the construction of the flour mill.

31. However, the City of Brantford raised their dust management concerns with respect to the basement. The Plaintiff states that it had no ability and no knowledge to address same and relied upon the Defendants Vicano and Lanhack in order to address the dust management issues with respect to the basement.

32. The Plaintiff states that it requested of the Defendant Vicano on a number of occasions, prior to the commencement of construction and many times thereafter, whether it was satisfied that it could construct the building and to do so within the cost so advised and address the various concerns that had been raised. The Defendant Vicano represented that it could and assured the Plaintiff that same would be completed on time and on budget and that all issues would be addressed.

33. The Plaintiff states and the fact is that notwithstanding the foregoing representations, in light of the City of Brantford's position that the dust management issues were of serious concern, Jensen Hughes was retained in order to generate an alternative solutions report for the basement, as it seemed that all other avenues were exhausted in obtaining the final building permit.

Breaches of Duty and Contract, Negligence, Misrepresentations and

Delays:

34. The Plaintiff states that on or about May 23, 2017, the City of Brantford issued a letter to the Defendant Vicano, advising, among other things, that a review of the recent application for permit for the project revealed some deficiencies. The deficiencies noted by the City of Brantford in their letter of May 23, 2017, are as follows:

- "1. As per 3.2.2.63 – maximum building height is 4 storeys. It appears that 6 storeys are proposed.
2. As per 3.3.5.3. (1) basement space cannot be used for storage, manufacture or handling of volatile solids that generate explosive air vapour mixtures or for processes that involve explosive dusts.
3. Washroom facilities are required in accordance with Section 3.7.4.
4. A high hazard industrial occupancy cannot contain a shelf and rack storage systems as per 3.16.1.2. (3).
5. Openings in floors required to be fire separations that are required due to the nature of manufacturing process are permitted only if precautions

are taken to offset the resulting hazards (3.2.8.2.(3)).

6. Where elevator opens into storeys above or below the interconnected floor space it must be protected by a vestibule conforming to 3.2.5 (1).
7. Standpipe coverage plans are required.”

The City of Brantford further set out in its letter that the timeframes for permit issuance as dictated by the Ontario Building Code do not apply if an application has been determined to be incomplete and that further information/clarification may be required when the “Plan Review” process is undertaken.

35. The Plaintiff states that as a result of the May 23, 2017 correspondence from the City of Brantford, as addressed to the Defendant Vicano regarding the way in which matters were being handled, the City of Brantford completely stopped any and all progress on June 20, 2017. The main issue was due to the basement, an issue created and/or approved by the Defendants Vicano, Lanhack and other Defendants.

36. On or about June 20, 2017, the City of Brantford issued a letter wherein they noted that they recently inspected the property and that the inspection revealed that the exterior cladding being installed was being installed without benefit of a building permit. They indicated that this was in contradiction of the *Building Code Act* and cited Section 8 of paragraph 1 of the *Act*. An Order to Comply was issued.

37. The Plaintiff states and the fact is that in or about August 21, 2017, the City of Brantford corresponded with the Defendant Vicano, advising of, among

other things, that the City of Brantford reviewed the report provided by Jensen Hughes in conjunction with the report provided by the Defendant Lanhack and the building drawings and that based on this information, the City of Brantford had a number of concerns. Some of the concerns raised by the City of Brantford in their letter of August 21, 2017, included but are not limited to, the following:

- (a) That the areas being referred to as platforms in the Jensen Hughes report do not appear to be platforms. Based upon the large area they encompass, the fact that they are accessible by the common stairwell (the same as floor levels 1-4), are just intended for periodic inspection, are not raised floor or structure within a room, are supported by the main building structure and span the entire portion of the room in which they are located, the City of Brantford concluded that they should be reviewed as floor areas and storeys. As this would exceed the maximum number of storeys (4) for an F-1 High Hazard Industrial Occupancy, an Alternative Solution would have to be provided as per sentence 1.2.1.1(1) (b) of Division A of the OBC, or the building would have to be designed as per OBC 3.2.2.2. Special and Unusual Structures (the OBC Appendix A provides a list of publications to be consulted in the design). The floors should be reviewed for fire separations/rating, unprotected openings, exit/egress, interconnected floor areas etc.;
- (b) OBC Division B sentence 3.3.1.2(1) requires that the storage, handling and use of hazardous substances shall be in conformance with (a) Fire Code or (b) the National Fire Code of Canada. The processes proposed for this

occupancy have the potential to produce combustible dusts, and therefore must comply with the Fire Code section 5.1 and 5.10, respectively (i.e. ventilation, dust collection, explosion venting, wiring, etc.);

- (c) OBC Division B sentence 3.3.5.3(1) states that a basement shall not be used for processes that involve explosive dusts. Item 3.1.2.3 of the Jensen Hughes report indicate that the use of the basement for the limited extent of equipment; and feature in place to limit the risk of dust from escaping the systems is consistent with meeting the intent of OBC sentence 3.3.5.3.(1). A formal submission of an Alternative Solution must be provided as per sentence 1.2.1.1.(b) of Division A of the OBC must be provided and approved by this office;
- (d) OBC Division sentence 6.2.2.5.(1) states that ventilation systems servicing spaces containing hazardous dusts shall be designed, constructed and installed in conformance with the provisions of the Fire Code. Drawings and documentation must be provided;
- (e) OBC Division B sentence 3.7.4.1. (1) requires that each building on a property be provided with or have accessible to its occupants a plumbing system including plumbing fixtures. Item 14.1 of Jensen Hughes report indicates that their understanding is the washrooms will be provided in the office building. At this time this is not acceptable, as no permit application has been provided for this building, therefore washroom facilities cannot be confirmed by this office;
- (f) OBC Division B sentence 3.2.8.3(3) allows for closures within a fire

separation to be omitted if the closure would disrupt the nature of manufacturing process, provided precautions are taken to offset the resulting hazard. Item 5.1.5 of Jensen Hughes report indicates that after the equipment is installed in the building the openings will be assessed for additional sprinkler protection in accordance with NFPA 13. This is not an acceptable proposal, as compliance with the OBC must be presented prior to permit issuance, not after construction is completed. The design of such may include closely spaced sprinklers, some screens, baffles etc.

The City of Brantford concluded its letter by advising that at this point in time they are unable to proceed with the building permit review due to the complexity of the issues involved, and advised a review all items with the consultants involved to determine how compliance with OBC will be attained.

38. The Plaintiff states and the fact is that in or about October 2017, Jensen Hughes was approved to perform a Dust Hazard Analysis ("DHA"); however, the report, when provided at the end of October, was a preliminary report and the discussions as to the cost to carry out the recommendations contemplated approximately 10 to 15 million dollars to be spent on necessary safety hardware in order to address the dust issues. As a result of these various issues, particularly the basement and dust issues, the project remained at a standstill from October 2017 up to and including December 7, 2017, the date upon which Jensen Hughes produced the final stamped DHA report.

39. Despite having four (4) months to prepare engineering documents for the permit submission, the Defendant Vicano took another month before making the submission.

40. The Plaintiff states and the fact is that with the DHA report in hand the Defendant Vicano submitted for a full building permit in or about January of 2018. Prior to submitting same, the Defendant Vicano was waiting for electrical and mechanical drawings from their engineering firm for the office building.

41. The Plaintiff states and the fact is that the various delays and issues were all raised as a result of the inability of the Defendants herein to provide proper advice to carry out the construction of a structure in a manner permissible for F-1 type buildings and to address issues as they arose, including but not limited to, the dust issue of the basement in an expeditious and cost effective manner.

42. The Plaintiff states that well into the construction process and after significant monies had been spent by the Plaintiff on architects as well as incurring delays in construction that in or about January 2018, the City of Brantford noted significant changes to the previously approved Site Plan, and therefore a complete Site Plan review was required.

43. The Defendant Vicano and its various consultants were not proactive in managing the job, did not submit the Site Plan on time and therefore created further delay of several months. It took until June 6, 2018 to receive the revised Site Plan approval and another few weeks thereafter for the final building permits to be issued to complete the job. This was only achieved by the Plaintiff with the

assistance of Robert Phillips of Cohoon Engineering. The Plaintiff was at the mercy of the Defendants as well as the City of Brantford Planning Department with respect to timelines.

44. The Plaintiff states and the fact is that notwithstanding the Defendant Vicano's position that it would commence the job as soon as it was paid, it did not commence excavation until July 23, 2018.

45. Further, the cement spray was not completed until July 3, 2018, approximately four months after the Defendant Vicano was free and clear to commence the cement spray operations, and the epoxy coating was still ongoing as of August 7, 2018.

46. The Plaintiff states and the fact is that the Defendant Vicano was able to submit the Site Plan amendments related to the pending building permits in or about September 2017 as all details were finalized by that point. Notwithstanding same, the Defendant Vicano waited until January of 2018 to make a full building permit submission which meant that the Site Plan review by the City of Brantford was delayed by about four (4) months, which pushed back the various facets construction by an equivalent amount of time.

47. The Plaintiff states that the delays attributable to Defendant Vicano and/or the other Defendants totals at least six (6) months, resulting in lost profit of \$30,000,000.00 (six (6) months x \$5,000,000.00 month lost profit).

48. The Plaintiff states and the fact is that as a result of the Defendants

Vicano and Lanhack and the individual Defendants Peter Vicano, and David Hacking, recommending a certain path of construction, failing to carry same out properly and/or expeditiously, obtaining the necessary advice, contemplating various issues and concerns in advance of undertaking the construction, has resulted in these delays, cost over runs, and unnecessary duplication of efforts, which include but are not limited to:

- (a) The Defendant Vicano began the excavation of the basement for the receiving building on July 23, 2018. The actual foundations started soon afterwards;
- (b) Cement spray was not complete as of July 3, 2018, and the epoxy coating was still going in as of August 7, 2018. This is four (4) months after the Defendant Vicano was free and clear to commence the cement spray operations. The Defendant Vicano was not proactive and efficient in managing its subtrades and the work;
- (c) The Defendant Vicano could have submitted the Site Plan amendments related to the pending building permit in and around September of 2017, however, the Defendant Vicano waited until January 2018 to make the full building permit submission, which meant that the Site Plan review by the City of Brantford was delayed by about four (4) months, which pushed back various facets of the construction by an equivalent amount of time;
- (d) In total, the four (4) months lost due to the Site Plan amendment,

the three week (3) delay in starting the receiving building, the two (2) months delay getting the stairs done in the receiving building, and the two (2) extra months required to complete the cement spray in the main building were the most significant delays that fell under the Defendant Vicano's responsibilities;

- (e) The 3 months delay associated with the DHA process;
- (f) Delay in productivity;
- (g) Costs to engage services of additional engineers/consultants;
- (h) Costs associated with the excavation and construction of a basement level causing substantial increase in the construction costs;
- (i) Financing delay costs;
- (j) Unnecessary duplication associated with preparing plans and drawings;

Further particulars will be provided either prior to or at the trial of the matter herein.

49. The Plaintiff states and the fact is that as a result of the failure of the Defendants Vicano, Lanhack and of the individual Defendants Peter Vicano and David Hacking to have the special expertise and knowledge in carrying out the construction of the flour mill, and as a result of the mismanagement of the said Defendants, the Defendants have caused the Plaintiff to, *inter alia*, incur delays and additional costs, including but not limited to, additional costs due to delays, additional costs for additional work that had to be done, additional construction costs

and additional financing charges. Further particulars will be provided either prior to or at the trial of the matter herein.

50. The Plaintiff states and the fact is that as a result of the failure of the Defendants to carry out their respective orders/duties, continued obligations, the Plaintiff has incurred additional financing charges in the amount of \$1,027,810.00 plus \$876,159.00 amounts to \$1,903,969.00.

51. The Plaintiff states and the fact is that the Defendants Vicano and Lanhack and the individual Defendants Peter Vicano and David Hacking, were responsible for the design and construction of the Project.

Issues relating to Sprinklers:

52. The Plaintiff states and the fact is that during a site walkthrough on April 26, 2019, with a Building Inspector, Michael Neves, the Plaintiff was advised that the additional sprinklers being installed within the building around the process piping, representing approximately 70% of extra sprinklers installed, were of no value. Mr. Neves further advised that the City of Brantford will not accept additional sprinklers as a solution for the compromised 2 hour fire rating of the floor due to the cut outs for process piping. Mr. Neves also advised the Plaintiff that the City is only accepting this method for actual equipment, as all process piping must be fire stopped by conventional means.

53. The Plaintiff states that the cost of the extra sprinkler heads that were not needed amounts to approximately \$100,000.00.

54. The Plaintiff was also led to believe that it would not need to seal the process piping, so the Plaintiff added protective steel plates instead, which were custom cut for all the piping, effectively creating a dust barrier between the floors. This was done at a cost of approximately \$100,000.00. The Plaintiff was subsequently advised that sealing the process piping is, in fact, necessary, and now the Plaintiff will be required to expend more money now to remove much of this plating as it makes it almost impossible to firestop things conventionally.

55. The Plaintiff states and the fact is that the Defendant Vicano was entirely in control of deciding to proceed with the installation of the additional sprinklers as more particularly set out above. No other option was presented to the Plaintiff by the Defendant Vicano. Accordingly, based on the representations made by the Defendant Vicano, the Plaintiff proceeded in this manner.

Issues relating to Roof System:

56. The Plaintiff was required to make numerous cut outs in the roof, as a standing seam "pre-fab roof" is not appropriate for a flour mill type building.

57. The Plaintiff states that the Defendant Vicano, created curbs to line the cut outs and then screwed these together into metal roofing material, but there was little structural strength provided with this technique. In the end, to properly seal and support the roof, the Plaintiff required the construction of a complete roof sub-structure.

58. The Plaintiff states that the Defendant Vicano supported the roof around the flour silo cut outs with plywood and foam insulation, which is contrary to the advice of food safety experts to avoid the use of wood anywhere in the plant construction, as wood is a risk for potential insect infestation. Once again, the Plaintiff was given little choice in the matter, and will be compelled to spend considerable amount of money to properly address the roof situation. As at the date of this pleading, the amount to be spent to address the roof issue is not known to the Plaintiff.

Issues relating to Cementitious Fire Spray and Epoxy Coating:

59. The Plaintiff states that the Defendants Vicano's original plan to achieve a 2 hour structural steel fire rating was to coat all supporting structural steel members with intumescent paint. The structural steel was primed with a primer especially suited to accept intumescent paint, but as it turned out, the intumescent paint could not be used since the steel members were too small in many cases and the primer was not rated for the intended application. The primer applied at the direction of the Defendants Vicano, proved to be of no value and a waste of money to the Plaintiff.

60. The Plaintiff states that in light of the above, the Plaintiff discussed with the Defendants Vicano the option of wrapping everything in drywall. The price of drywall and intumescent paint were somewhat similar; as such, the Plaintiff decided that it was better to wrap the steel with a dual layer of drywall barrier to achieve the fire rating, as this would be cleaner; however, the Defendant David

Hacking, would not sign off on it. With no alternatives provided to the Plaintiff, the Plaintiff was left with no choice but to proceed with the cementitious fire spray.

61. The Plaintiff states that it made the Defendant Vicano aware of the Plaintiff's displeasure with the spray and as a result, the Defendant Vicano suggested metal lath to support the cement spray, a glue coat, and finally an epoxy coating which would create a hard outer shell to the finished surface. The Plaintiff requested that the Defendant Vicano provide a sample of what the various surfaces would look like, but the Defendant Vicano failed to produce anything in a timely manner. Ultimately, it was decided on the Portland cement spray with metal lath but refrained regarding the glue and epoxy.

62. The Plaintiff states that the dried and settled cement spray created a very rough surface that would easily trap dust and be substantially difficult to clean. Moreover, given the vibrations in the building, the cement alone was not going to be safe since it could potentially contaminate the flour with fibrous cement dust. As a result, the Plaintiff opted to spend the extra \$120,000.00 for the glue and epoxy in order to mitigate the threat of the release of any cement dust into the mill.

63. The Plaintiff states that since it was already engaged fully in the construction, the Defendants left the Plaintiff with insufficient time to assess all viable options. The Defendant, Vicano constantly put into the Plaintiff in a precarious situation following the commencement of construction.

64. The Plaintiff states that had the Defendant Vicano performed the proper engineering analysis prior to the commencement of the construction, the Plaintiff could have avoided the use of the cementitious spray.

65. Further, the Defendant Vicano knew, or ought to have known, that the building could have instead been classified as a special purpose structure and that the fire spray served no real purpose in this particular application.

66. The Plaintiff states and the fact is that despite the Plaintiff's concerns, the Defendant Vicano prematurely assured the Plaintiff that the Plaintiff was ready to commence construction. The Plaintiff proceeded on the assurances made by the Defendant Vicano. Consequently, the Plaintiff spent much more time and money than would have otherwise been necessary.

Issues relating to Blow Out Panels:

67. The Plaintiff states that the original architectural drawings prepared by the Defendant Vicano and the Defendant Lanhack included 150 explosion panels to be distributed on each floor, and all around the main mill building. The Plaintiff questioned the value and the merit of 150 explosion panels and did not receive any sort of satisfactory response. Grant Hall from Callidus Engineering, a retained engineer from London, Ontario, suggested that these panels would perhaps be required in the vicinity of dust collectors. As a result, the Plaintiff ordered 34 of the 150 recommended explosion panels out of an abundance of caution.

68. These explosion panels proved to be unnecessary. Of the 34 panels ordered, only eight (8) were utilized. Many panels were buried in one of the flour silo walls, and many remain left over.

69. The Plaintiff states and the fact is that had the Defendants Vicano and Lanhack provided the proper advice and/or carried out their duties with a duty of care owed, there would have been no need for the Plaintiff to expend the sum of \$30,000.00 in respect of the said panels; that is, \$1,441.00 per panel plus \$1,000.00 per panel to install.

70. The Plaintiff states and the fact is that the consultants owed the Plaintiff a duty of care to provide their services in a proper, diligent and professional manner. The consultants knew or ought to have known that the Plaintiff would rely upon the actions, comments, representations and opinions of the consultants. The Plaintiff pleads that the consultants were negligent and breached their duty by failing to comply with their duty and the standard of a consultant as required and as noted herein.

71. The Plaintiff suffered losses and damages as a result of the negligence, breach of duty, misrepresentations and delays of the consultants.

72. The Plaintiff states and the fact is that the Plaintiff do not have their own consultants and as such the Plaintiff relied upon the expertise of the Defendants herein to carry out their duties. The Plaintiff is bound to the Defendants herein and any prejudice suffered is prejudice to the Plaintiff.

Liability of the Defendants:

Liability of the Defendant Vicano:

73. The Plaintiff's damages were caused by reason of the negligence, acts, omissions, misrepresentations, breach of duty of the Defendant Vicano and of those for whom they are responsible in law, the particulars of which may include but are not limited to the following:

- a) They failed to obtain the building permit as required as more particularly noted in the Order to Comply Issued on June 20, 2017 by the City of Brantford;
- b) They failed to comply with the requirements of the Ontario Building Code;
- c) They failed to take reasonable care in the circumstances;
- d) They failed to carry out their work in a good, safe, proper and workmanlike manner;
- e) They failed to perform their work in accordance with applicable laws, regulations, codes, industry standards and reasonable standards;
- f) They failed to adequately train and/or supervise their employees, servants, agents, contractors, subcontractors and those for whom they were responsible in law with respect to the work;
- g) They failed to ensure that their employees, servants, agents, contractors and/or subcontractors who performed the work were duly

licensed and certified in accordance with applicable laws, codes, regulations, industry, standards and reasonable standards;

- h) They employed incompetent and/or unqualified employees, servants, agents, contractors, and subcontractors to perform the work;
- i) They failed to properly supervise the preparation of design;
- j) They failed to supervise and co-ordinate the services of the design consultants properly or at all during construction;
- k) They failed to properly inspect their completed work to ensure that it was done in accordance with the drawings and/or done in a safe, good and workmanlike manner;
- l) They failed to ensure that the work was performed with generally accepted engineering and construction standards;
- m) Such further and other particulars as are currently known to the Defendant Vicano and/or their employees, agents, servants, contractors and subcontractors and shall become known to the Plaintiff prior to the trial of this proceeding.

74. The Defendant Vicano, is vicariously liable for the acts, omissions and negligence of their employees, agents, servants, contractors, subcontractors and those for whom they are in law responsible.

Liability of the Defendant Lanhack:

75. The Plaintiff's damages were caused by reason of the negligence, acts,

omissions, misrepresentations, breach of duty of the Defendant Lanhack and of those for whom they are responsible in law, the particulars of which may include but are not limited to the following:

- a) They failed to take reasonable care in the circumstances;
- b) They failed to carry out their work in a good, safe, proper and workmanlike manner;
- c) They failed to perform their work in accordance with applicable laws, regulations, codes, industry standards and reasonable standards;
- d) They failed to adequately train and/or supervise their employees, servants, agents, contractors, subcontractors and those for whom they were responsible in law with respect to the work;
- e) They failed to ensure that their employees, servants, agents, contractors and/or subcontractors who performed the work were duly licensed and certified in accordance with applicable laws, codes, regulations, industry, standards and reasonable standards;
- f) They employed incompetent and/or unqualified employees, servants, agents, contractors, and subcontractors to perform the work;
- g) They failed to submit the proper plans and drawings;
- h) They failed to properly supervise the preparation of design;
- i) They failed to supervise and co-ordinate the services of the design consultants properly or at all during construction;

- j) They permitted a roof design that is not intended for its use;
- k) They failed to properly inspect their completed work to ensure that it was done in accordance with the drawings and/or done in a safe, good and workmanlike manner;
- l) They failed to ensure that the work was performed with generally accepted engineering and construction standards;
- m) They failed to issue a final sign off letter;
- n) They failed to provide proper shop drawing dimensions;
- o) They failed to design a basement and mezzanine for the use intended; and
- p) Such further and other particulars as are currently known to the Defendant Lanhack and/or their employees, agents, servants, contractors and subcontractors and shall become known to the Plaintiff prior to the trial of this proceeding;

76. The Defendant Lanhack, is vicariously liable for the acts, omissions and negligence of their employees, agents, servants, contractors, subcontractors and those for whom they are in law responsible.

Liability of the Defendant Peter Vicano

77. The Plaintiff's damages were caused by reason of the negligence, acts, omissions, misrepresentations, breach of duty of the Defendant Peter Vicano and of those for whom he is responsible in law, the particulars of which may include but are not limited to the following:

- a) He failed to obtain building permit as required as more particularly noted in the Order to Comply Issued on June 20, 2017 by the City of Brantford;
- b) He failed to comply with the requirements of the Ontario Building Code;
- c) He failed to take reasonable care in the circumstances;
- d) He failed to carry out their work in a good, safe, proper and workmanlike manner;
- e) He failed to perform their work in accordance with applicable laws, regulations, codes, industry standards and reasonable standards;
- f) He failed to adequately train and/or supervise their employees, servants, agents, contractors, subcontractors and those for whom he was responsible in law with respect to the work;
- g) He failed to ensure that his employees, servants, agents, contractors and/or subcontractors who performed the work were duly licensed and certified in accordance with applicable laws, codes, regulations, industry, standards and reasonable standards;
- h) He employed incompetent and/or unqualified employees, servants, agents, contractors, and subcontractors to perform the work;
- i) He permitted a roof design that is not intended for its use;
- j) He failed to design a basement and mezzanine for the use intended;
- k) He failed to supervise and co-ordinate the services of the design consultants properly or at all during construction;

- l) He failed to properly inspect the completed work to ensure that it was done in accordance with the drawings and/or done in a safe, good and workmanlike manner;
- m) He failed to ensure that the work was performed with generally accepted engineering and construction standards; and
- n) Such further and other particulars as are currently known to the Defendant Peter Vicano and/or his employees, agents, servants, contractors and subcontractors and shall become known to the Plaintiff prior to the trial of this proceeding.

78. The Defendant Peter Vicano, is vicariously liable for the acts, omissions and negligence of his employees, agents, servants, contractors, subcontractors and those for whom he is in law responsible.

Liability of the Defendant, David Hacking

79. The Plaintiff's damages were caused by reason of the negligence, acts, omissions, misrepresentations, breach of duty of the Defendant David Hacking and of those for whom he is responsible in law, the particulars of which may include but are not limited to the following:

- a) He failed to take reasonable care in the circumstances;
- b) He failed to carry out their work in a good, safe, proper and workmanlike manner;

- c) He failed to perform their work in accordance with applicable laws, regulations, codes, industry standards and reasonable standards;
- d) He failed to adequately train and/or supervise their employees, servants, agents, contractors, subcontractors and those for whom they were responsible in law with respect to the work;
- e) He failed to ensure that his employees, servants, agents, contractors and/or subcontractors who performed the work were duly licensed and certified in accordance with applicable laws, codes, regulations, industry, standards and reasonable standards;
- f) He employed incompetent and/or unqualified employees, servants, agents, contractors, and subcontractors to perform the work;
- g) He failed to submit the proper plans and drawings;
- h) He failed to properly supervise the preparation of design;
- i) He permitted a roof design that is not intended for its use;
- j) He failed to design a basement and mezzanine for the use intended;
- k) He failed to supervise and co-ordinate the services of the design consultants properly or at all during construction;

- l) He failed to properly inspect the completed work to ensure that it was done in accordance with the drawings and/or done in a safe, good and workmanlike manner;
- m) He failed to ensure that the work was performed with generally accepted engineering and construction standards;
- n) He failed to issue a final sign off letter;
- o) He failed to provide proper shop drawings dimensions;
- p) He failed to provide proper requirements for the insulation and air barrier and failed to ensure there was adequate ventilation between the cladding and insulation; and
- q) Such further and other particulars as are currently known to the Defendant, the David Hacking and/or his employees, agents, servants, contractors and subcontractors and shall become known to the Plaintiff prior to the trial of this proceeding.

80. The Defendant David Hacking is vicariously liable for the acts, omissions and negligence of his employees, agents, servants, contractors, subcontractors and those for whom he is in law responsible.

Construction Lien(s) of the Defendant Vicano:

81. The Plaintiff states and the fact is that the Defendant Vicano registered two (2) Construction Lien(s), against title to the Property, as follows:
- (a) On or about March 7, 2019, in the amount of \$4,640,577.52; and
 - (b) On or about April 10, 2019, in the amount of \$439,420.95.

82. The Plaintiff denies that it owes the Defendant Vicano the sum of \$4,640,577.52 and the sum of \$439,420.95 as set out in the Construction Lien(s) of the Defendant Vicano.

Damages:

83. As a result of the foregoing, the Plaintiff has sustained losses as particularized above. The full particulars of these losses will be provided by the Plaintiff prior to the trial of this matter.

84. The Plaintiff pleads that the Defendants are liable to the Plaintiff for all the damages the Plaintiff has sustained.

85. The Plaintiff pleads and relies upon the relevant provision of the *Negligence Act*, R.S.O. 1990 c.N -1.

86. The Plaintiff pleads and relies upon the relevant provisions of the *Ontario Building Code Act*, 1992 S.O. 1992, Chapter 23, as amended.

87. The Plaintiff pleads and relies upon the relevant provisions of the *Professional Engineers Act*, R.S.O. 1990, c. P.28.

88. The Plaintiff pleads and relies upon the relevant provisions of the *Municipal Act*, 2001, S.O. 2001, c. 25.

The Plaintiff proposes that this action be tried at Brantford, Ontario.

May 22, 2019

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Lawyers for the Plaintiff

ETWEEN:

GOLDEN MILES FOOD CORPORATION and
Plaintiff

VICANO CONSTRUCTION LIMITED et al
Defendants

Court File No. CV-19-121

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding Commenced at Brantford

STATEMENT OF CLAIM

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APPENDIX “P”



**ONTARIO
SUPERIOR COURT OF JUSTICE**

Electronically issued : 06-May-2021
Délivré par voie électronique : 06-May-2021
Brantford

GOLDEN MILES FOOD CORPORATION

Plaintiff

- and -

**VICANO CONSTRUCTION LIMITED, LANHACK CONSULTANTS INC., PETER
VICANO also known as PETER JOSEPH VICANO and PETER J. VICANO AND DAVID
HACKING**

Defendants

- and -

THE CORPORATION OF THE CITY OF BRANTFORD

Third Party

THIRD PARTY CLAIM

TO THE THIRD PARTY

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by way of a third party claim in an action in this court.

The action was commenced by the plaintiff against the defendant for the relief claimed in the statement of claim served with this third party claim. The defendant has defended the action on the grounds set out in the statement of defence served with this third party claim. The defendant's claim against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS THIRD PARTY CLAIM, you or an Ontario lawyer acting for you must prepare a third party defence in Form 29B prescribed by the *Rules of Civil Procedure*, serve it on the lawyers for the other parties or, where a party does not have a lawyer, serve it on the party, and file it, with proof of service, WITHIN TWENTY DAYS after this third party claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your third party defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a third party defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your third party defence.

YOU MAY ALSO DEFEND the action by the plaintiff against the defendant by serving and filing a statement of defence within the time for serving and filing your third party defence.

IF YOU FAIL TO DEFEND THIS THIRD PARTY CLAIM, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date: May , 2021

Issued by _____
Local registrar

Address of 70 Wellington Street
court office Brantford, Ontario N3T 2L9

TO: THE CORPORATION OF THE CITY OF BRANTFORD
100 Wellington Square
Brantford ON N3T 5R7

CLAIM

1. The Defendants, Lanhack Consultants Inc. (“Lanhack”) and David Hacking (“Hacking,” and collectively, the “Lanhack Defendants”), claim against the Third Party, The Corporation of the City of Brantford (the “City” or “Brantford”), for:

- (a) contribution, indemnity, relief over and payment for any amounts for which the Lanhack Defendants may be required to pay and/or may be found liable to the Plaintiff, by way of damages, interest, costs, settlement, or otherwise, in the main action;
- (b) a declaration that the City was negligent in the performance of its duties;
- (c) An order pursuant to Rule 6.01 of the Rules of Civil Procedure that this third party claim be heard at the same time, or one immediately after, the consolidated action bearing Court File Number CV-19-121 (or CV-19-113) and the action bearing court number CV-21-00000086-0000;
- (d) pre and post-judgment interest on all such sums, pursuant to the *Courts of Justice Act*, R.S.O. 1990, c.C.43, as amended;
- (e) its costs in bringing this proceeding, on a substantial indemnity scale;
- (f) such further and other relief as may be just.

2. Lanhack is an Ontario corporation which provides engineering and design consulting services. Hacking is a Professional Engineer and a principal of Lanhack.

3. The Lanhack Defendants have been named as Defendants in the main action commenced by the Plaintiff, Golden Miles Food Corporation (“Golden Miles” or the “Plaintiff”). In the main action, Golden Miles seeks damages and other relief in respect of the development and construction of a flour mill on a property municipally known as 155 Adams Boulevard, Brantford, Ontario (the “Project”).

4. The Lanhack Defendants plead, repeat and rely upon the allegations contained in their Statement of Defence and Crossclaim delivered in the main action.

5. Well before the Lanhack Defendants were retained, or had any involvement in the Project, its design was established, site plan approval was issued and the City had issued permit(s) for the Project, which included a mill tower with a basement and seven levels (the "Mill"). The Mill was a combination of building floors/stories and upper mezzanine platforms. The Mill was a Group F, Division 1, high hazard industrial occupancy pursuant to the *Building Code Act*, S.O. 1992, c. 23, as amended (the "Code").
6. On or around November, 30, 2016, the City provided final site plan approval for the Project.
7. On or around December 2, 2016, the City issued a building permit for the Mill (permit number 16005638). Thereafter, construction on the Mill/Project began.
8. Golden Miles pleads in the main action *inter alia* that the permit allowing for the construction of the Mill was issued without any restriction and permitted the construction of a structure that was not in compliance with the *Code* and for which there was no alternate safety solution or analysis (in particular concerning dust hazards) sufficient to allow the City to conclude that the Mill as constructed would comply with the *Code* for operation and/or occupancy.
9. On or about May 23, 2017, Golden Miles pleads that notwithstanding permit issuance and ongoing construction, the City identified deficiencies with the Mill, particularly concerning building height and basement manufacturing processes involving explosive dusts.
10. On or about June 20, 2017, Golden Miles pleads that the City stopped construction on the Project.
11. On or about August 21, 2017, Golden Miles pleads that the City continued to identify deficiencies with the Mill, particularly basement manufacturing processes involving explosive dusts.

12. In or around October, 2017, Golden Miles pleads that it directed Jensen Hughes Canada Ltd. (“Jensen Hughes”), a fire protection and life safety engineering consultant, to complete a Dust Hazard Analysis/Alternative Solution Report (the “DHA”) in reply to the City’s concerns. The DHA and further drawings and design were submitted to the City thereafter.

13. The City also required further site plan review, which was not completed until June 2018. Ultimately, Golden Miles pleads that Brantford issued final building permits and approvals on or about June 6, 2018 after which construction continued and was then substantially completed.

14. Notwithstanding this, Golden Miles pleads that between March and June, 2019, Brantford identified further deficiencies with the DHA and fire sprinkler systems and advised that the Mill would not be passed and occupancy would not be permitted. Golden Miles alleges that the City has never granted an occupancy permit.

15. Golden Miles alleges damages in the main action for *inter alia* delay, increased costs and loss of profits from the operation of the Mill, all of which are denied by the Lanhack Defendants.

16. The Lanhack Defendants plead that in the event they are ordered to make any payment to Golden Miles, by way of damages, interest, costs, settlement, or otherwise, on account of the claims and matters at issue in the main action or otherwise (all of which are not admitted but expressly denied) that they are entitled to contribution, indemnity and relief over against Brantford by reason of its negligence, or the negligence of those for which it is responsible at law (specifically including Brantford Deputy/Chief Building Official Andrew McMahon and/or Brantford Inspector Michael Neves), the particulars of which include, but are not limited to, the following:

- (a) despite issuing permit(s) and approvals, it knew, or ought to have known, that the Mill was a F-1, high hazard industrial capacity under the *Code*, and the basement could not be used for the production or storage of explosive dusts, including flour;

- (b) despite knowing that Golden Miles intended to use the basement of the Mill for production purposes, it negligently issued permit(s) for construction;
- (c) despite knowing that Golden intended to use the basement of the Mill for production purposes, it negligently issued permit(s) for construction notwithstanding a lack of fire protection and life safety engineering or other analysis to ensure alternative safety measures were in place to permit and/or circumvent any prohibition on explosive dusts in the Mill basement;
- (d) it issued permit(s) and allowed construction of the Mill and/or the Project to commence and/or continue without having appropriate fire protection and life safety engineering reports regarding the basement of the Mill prior to issuing permit(s);
- (e) it negligently issued permit(s) for the Mill and/or the Project when it failed to comply with the *Code* and other applicable laws;
- (f) it otherwise negligently issued permit(s) and approvals for the construction of the Mill and/or the Project;
- (g) it negligently oversaw and/or inspected the Mill and/or the Project when it failed to comply with the *Code* and other applicable laws;
- (h) it otherwise negligently oversaw and/or inspected the Mill and/or the Project;
- (i) it otherwise failed to ensure that the Mill and/or the Project complied with the *Code* and other applicable laws;
- (j) it negligently reviewed the Mill and/or the Project when it recommended the authorization of permit(s) without having sufficient fire protection and life safety engineering in place to do so;

- (k) it issued final permit(s) based upon a design that complied with the DHA, which included fire sprinkler systems, and subsequently refused to approve such sprinkler systems as an adequate alternative solution;
- (l) it otherwise negligently issued final permit(s) based upon a design that complied with the DHA;
- (m) it failed to insist on *Code* compliance at the outset of the Mill and/or the Project;
- (n) it failed to appropriately deal with the measures called for in the DHA;
- (o) it failed to discharge its duty to the requisite standard of care;
- (p) such further and other particulars of negligence that will be provided by the Lanhack Defendants in advance of trial;

17. The Lanhack Defendants plead and rely upon the provisions of the following legislation, and the regulations thereunder, all as amended,:

- (a) *Building Code Act*, S.O. 1992, c. 23;
- (b) *Courts of Justice Act*, R.S.O. 1990, c. C.43;
- (c) *Municipal Act*, 2001, S.O. 2001, c. 25;
- (d) *Negligence Act*, R.S.O. 1990, c. N.1;
- (e) *Professional Engineers Act*, R.S.O. 1990, c. P. 28.

18. The Lanhack Defendants submit that this Third Party Claim should be granted with costs on a substantial indemnity scale.

19. The Lanhack Defendants propose that this third party claim be heard at the same time, or one immediately after the other, with the consolidated action bearing Court File Number CV-19-121 (or CV-19-113) and the action bearing court number CV-21-00000086-0000.

20. Further, or in the alternative, the Lanhack Defendants propose that this Third Party Claim be tried with the main action in such manner and fashion as this Honourable Court may direct.

May , 2021

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David Hacking

Golden Miles
Plaintiff

and

Vicano Construction
Limited, et al.
Defendants

and Corporation of the City of
Brantford
Third Party

Court File No.: CV-19-121 _____

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at BRANTFORD

THIRD PARTY CLAIM

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APPENDIX “Q”

Court File No. CV-19-121

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

GOLDEN MILES FOOD CORPORATION

Plaintiff

and

VICANO CONSTRUCTION LIMITED, LANHACK CONSULTANTS INC.,
PETER VICANO, also known as PETER JOSEPH VICANO and PETER J.
VICANO and DAVID HACKING

Defendants

**STATEMENT OF DEFENCE OF THE DEFENDANTS, VICANO
CONSTRUCTION LIMITED AND PETER VICANO**

1. The Defendants, Vicano Construction Limited ("Vicano Construction") and Peter Vicano, also known as Peter Joseph Vicano and Peter J. Vicano ("Peter Vicano") (collectively, the "Pleading Defendants"), admit the allegations contained in paragraphs 2, 3, 5, 24, and 81 of the Statement of Claim.
2. The Pleading Defendants have no knowledge in respect of the allegations contained in paragraphs 4, 6, 7, 13, 21, 52, and 54 of the Statement of Claim.
3. The Pleading Defendants deny all other allegations in the Statement of Claim and put the Plaintiff to the strict proof thereof.

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ALLEGATIONS AGAINST PETER VICANO

4. The Pleading Defendants state that there was no privity of contract between Peter Vicano and the Plaintiff, and state that there is no duty of care owed by Peter Vicano to the Plaintiff, and put the Plaintiff to the strict proof thereof.
5. The Pleading Defendants state that the claim against Peter Vicano is frivolous, vexatious, an abuse of process, and ought to be dismissed with costs forthwith.

BACKGROUND

6. The directing mind of the Plaintiff is Santosh Mahal ("Santosh").
7. In or about September 2015, the Plaintiff met with Vicano Construction to discuss a flour mill that the Plaintiff and Santosh wished to have constructed (the "Project") at 155 Adams Boulevard, Brantford (the "Property").
8. Santosh advised Vicano Construction that the Plaintiff had already engaged a civil/structural engineer, J.H. Cohoon Engineering Ltd. ("Cohoon Engineering"), a rail contractor, Accurate Rail, an equipment supplier and designer, iMAS, and was interested in procuring Vicano Construction for construction management services for the Project including, *inter alia*,
 - (a) Preliminary drafting for the proposed mill tower and receiving buildings based on the requirements of the equipment designer/supplier, iMAS;
 - (b) To recommend and retain engineers to provide drawings for permit, with construction based on preliminary drawings to be completed under the direction and supervision of the Plaintiff and Santosh; and,
 - (c) To perform construction work for base buildings and site work.

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9. In addition, the Plaintiff engaged Horst, the designer and supplier of the silos procured by the Plaintiff, as well as Advanced Grain Handling, to install the silos.
10. Following the said September 2015 meetings, Vicano Construction recommended to Santosh that the Plaintiff retain a food facility expert and a life safety consultant and recommended that the Plaintiff meet with the Brantford Building Department and Chief Building Official of the City of Brantford to review the project prior to preparation of permit drawings.
11. The Plaintiff did meet with the City of Brantford Building Department wherein the City of Brantford advised the Plaintiff that a building code consultant would be required for this project to ensure life safety and explosion mitigation requirements are met. The Plaintiff failed or refused to retain a food facility expert or life safety consultant
12. Commencing in or about September 2015 and continuing over the following months, Vicano Construction took the following steps to assemble a team of specialists to move the Project forward:
 - (a) Cohoon Engineering was retained by the Plaintiff to perform site planning, building classification and preparation of Ontario Building Code ("OBC") Matrix and site plan approval, as well as to provide structural engineering advice for the mill tower, office and receiving building, all of which would form part of the flour mill;
 - (b) The Defendant, Lanhack Consultants Inc., a professionally licensed engineering consulting company, was retained by Vicano Construction in its capacity as construction manager, to provide architectural drafting and building code review;
 - (c) Brant Engineered Systems Technology ("BEST"), was originally hired by Vicano Construction, in its capacity as construction manager, to perform the mechanical

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engineering for all buildings; however, after the Plaintiff retained Callidus Engineering (“Callidus”) directly, BEST’s retainer was limited to providing base building mechanical and electrical engineering for the office building only;

- (d) The Plaintiff was required to hire its own engineers to perform process mechanical and electrical engineering for the mill tower and the receiving building. In or about November 2017, Callidus was retained directly by the Plaintiff to provide mechanical and electrical engineering for the mill tower, receiving building and Project site;
- (e) The Pleading Defendants recommended to Santosh that the Plaintiff retain Jensen Hughes, or another competent and qualified consulting firm, to perform a dust hazard analysis on the mill tower process equipment in order to design explosion and life safety requirements for the silos and milling/processing equipment. The Plaintiff refused to retain Jensen Hughes, or any other contractor, and failed to permit Vicano Construction to retain Jensen Hughes, or any other contractor, to perform a dust hazard analysis and explosion mitigation and an analysis of the silos and milling/processing equipment in order to define the explosion mitigation requirements despite the fact that the City of Brantford has made it clear that a dust hazard analysis would be required in order to obtain a building permit. Instead, the Plaintiff directed that any retainer for Jensen Hughes be limited to a building code review only;
- (f) Vipond Fire Protection (“Vipond”) was retained by Vicano Construction, in its capacity as construction manager, to provide fire protection design and engineering. The Plaintiff advised Vicano Construction that fire protection was not required

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because their equipment was outfitted with its own complete fire suppression system. Vicano Construction made requests for particulars of the fire suppression system for several months, but same were never produced by the Plaintiff. Eventually, the Defendant was permitted to retain Vipond to complete a fire protection design. All delays associated with obtaining the appropriate fire protection design by Vipond were caused solely by the Plaintiff's refusal to accept the advice of its construction manager, Vicano Construction.

13. The buildings to be constructed were intended by the Plaintiff to house processing equipment to be purchased by the Plaintiff from an equipment supplier in Turkey, being IMAS. It was a continuing source of difficulty throughout the life of the Project that Vicano Construction, and the specialists hired by it, were not provided with specifications for the processing equipment in a timely fashion.
14. The Plaintiff retained Vicano Construction to provide construction management services only. Vicano Construction recommended to the Plaintiff which experts it would require in order to complete the work. In some instances, these recommendations were accepted but in numerous instances they were not.
15. Ultimately, all decisions for the Project were made by Santosh on behalf of the Plaintiff, after having the benefit of all of the specialists recommended by Vicano Construction providing appropriate advice. To the extent that any specialist was required but did not provide advice, that was solely due to the Plaintiff's refusal to incur the cost to engage the specialist to do so.

THE CONTRACT

16. Vicano Construction was retained by the Plaintiff to provide construction management services towards the construction of the flour mill Project following a proposal dated May 18, 2016, and the execution by the Plaintiff and Vicano Construction of a CCDC5B Construction Management Contract for services and construction also dated May 18, 2016 (the "Contract").
17. The Plaintiff then retained Cohoon Engineering as the consultant for the Project pursuant to the terms of the Contract. Specifically, Cohoon Engineering was retained by the Plaintiff to perform site planning, to obtain site approval, to submit the building permit applications for the Project, as well as preparation of plans and specifications for the mill tower office and receiving building.
18. The Contract states that the Plaintiff agreed to pay Vicano Construction a fixed fee for the construction management services, plus reimbursable expenses, plus a fee of ten percent (10%) of the Cost of the Work (as defined in the Contract), on all accounts approved by its consultant, Cohoon Engineering.

THE PROJECT

19. Vicano Construction agrees that the flour mill is considered an F1 Occupancy under the Ontario *Building Code*, O. Reg. 332/12 ("OBC"), as was determined by Cohoon Engineering at the outset of the Project.
20. At numerous instances throughout the Project, however, and as particularized below, the Plaintiff refused to follow advice and direction from Vicano Construction, Cohoon Engineering, and the other experts retained by Cohoon Engineering or Vicano

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Construction, particularly with respect to fire suppression issues. Any delays associated with having to remedy or alter the scope of work as a result of decisions made by the Plaintiff should be borne solely by the Plaintiff, and not by Vicano Construction or any other Defendant.

21. Contrary to the allegations in the Statement of Claim, the scope of work did not crystalize on May 19, 2015 or otherwise. To the contrary, the scope of work evolved and changed based on direction from the Plaintiff, and in particular, from Santosh.
22. Throughout the Project, Vicano Construction took direction from the Plaintiff or its agent. All construction activities were planned and prioritized in weekly meetings that included Santosh or his representatives, including Richard Rossetti. Vicano Construction did not perform any aspect of the construction without prior review and approval from the Plaintiff.
23. The Project's schedule and budget were driven by the decisions from the Plaintiff. At various times, the Plaintiff provided misinformation and/or failed to provide details. In addition, the Plaintiff made certain changes to the scope of work throughout construction. The foregoing was the cause of all delays and budget overages.
24. All of Vicano Construction's work was done under the supervision of the experts retained directly by the Plaintiff including Richard Rossetti, the lead owner's representative; Callidus Engineering, in charge of mechanical and electrical engineering; Cohoon Engineering, contract consultant and civil and construction engineer; iMAS, a process equipment design and supply installer; and Horst/Meridian, the silo and material handling design and supply company.
25. Cohoon Engineering, in its capacity as consultant and payment certifier under the Contract, approved all of Vicano Construction's work.

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26. With respect to the allegations made at paragraph 23 of the Statement of Claim, the Pleading Defendants deny that the Plaintiff relied on the advice of the Pleading Defendants regarding the addition of a basement level and two mezzanine levels to the receiving building and puts the Plaintiff to the strict proof thereof. Rather, as pleaded in paragraph 8 herein, Cohoon Engineering was retained by the Plaintiff who provided advice to the Plaintiff regarding, among other things, building classification, as well as structural engineering advice for the mill tower, office and receiving building, all of which would form part of the flour mill; and iMAS.
27. The Pleading Defendants state that the Plaintiff advised Vicano Construction that seven (7) levels were required to accommodate the milling/processing equipment. A proposed solution to accommodate the seven (7) levels required to be installed in the four storey receiving building was discussed at a meeting attended by Santosh on behalf of the Plaintiff, Cohoon Engineering, Vicano Construction, and the Defendant, Lanhack Consultants Inc., all of whom agreed that the proposed solution made sense, subject to the need, as recommended by Vicano Construction, to have a dust hazard and explosion mitigation analysis completed. iMAS subsequently agreed with the solution arrived at by the parties during the said meeting. As such, the Pleading Defendants deny that the Plaintiff relied upon the Pleading Defendants regarding the proposed solution discussed by both the Plaintiff's consultants and advisors, the Defendant, Lanhack Consultants Inc. and the Pleading Defendants, or that the proposed solution "created more problems that it solved" and puts the Plaintiff to the strict proof thereof.
28. The Pleading Defendants state that the Plaintiff relied on its own consultants and advisors, including Cohoon Engineering, iMAS and others unknown to the Pleading Defendants,

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regarding the viability of the proposed solution to accommodate the 7 levels required to accommodate the milling/processing equipment.

29. With respect to the allegations made in paragraph 24 related to the Basement Floor Plan, the Pleading Defendants acknowledge that Jensen Hughes, in conducting the building code review identified issues requiring additional information regarding the “operations that are proposed to be conducted in the [basement] space”, including questions as to whether or not the “processes involved dust contained”, or “open processes” including “what degree of dust is expected to be produced in the basement level?”. Again, the Pleading Defendants note that Vicano Construction advised the Plaintiff in or about September of 2015 to engage Jensen Hughes to perform a dust hazard analysis on the mill tower process equipment in order to design explosion and life safety requirements for the silos and milling/processing equipment. The Pleading Defendants state that following the completion of this analysis, it was determined that no “dust” or “open process” was to be produced in the basement level that could not be handled by ventilation and/or alternative solutions.
30. The Pleading Defendants deny the allegations made at paragraph 25 of the Statement of Claim and put the Plaintiff to the strict proof thereof. Again, the Pleading Defendants advised the Plaintiff to obtain the dust hazard analysis, which analysis was required in order to determine whether or not the proposed solution discussed and agreed with the Plaintiff and its own consultants and advisors, was viable.
31. With respect to the allegations made in paragraph 31 of the Statement of Claim, the Pleading Defendants again refute the allegations made by the Plaintiff that it relied on the Pleading Defendants regarding the “dust management” issues. Rather, the Pleading

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Defendants refer to the recommendation made by Vicano Construction given to the Plaintiff that the Plaintiff engage Jensen Hughes to perform a dust hazard analysis and explosion mitigation plan, which step the Plaintiff failed to take until December of 2017 when the Plaintiff delivered a dust hazard analysis to the City of Brantford.

32. Major changes and delay caused by the Plaintiff, include, but are not limited to, the following:

- (a) Dust hazard analysis: the Plaintiff failed or refused to accept the advice of Vicano Construction to engage Jensen Hughes, or another competent and qualified consultant, to perform a dust hazard analysis. This delayed the project by close to one (1) year, as the building permit could not be obtained until the report was completed and submitted to the City of Brantford. The report included requirements for explosion mitigation that created additional unbudgeted work, which further delayed the Project. All of the foregoing could have been avoided and budgeted for, had the Plaintiff followed the advice of Vicano Construction and retained Jensen Hughes to perform the dust hazard analysis at the outset of the Project in September 2015.
- (b) Expanded rail scope: Vicano Construction was provided with detailed rail drawings provided by Cohoon Engineering based on a new rail design drafted by the Plaintiff's subcontractor, Accurate Rail. After Vicano Construction had begun the work and incurred costs to start clearing trees and preparing the rail design system, the Plaintiff changed its mind and implemented a new design that included infilling an existing water head area with ditches, adding culverts, extending existing culverts, and required the addition of significant engineered fill to bring the new

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rail area up to grade. Throughout the course of this work, Vicano Construction had requested confirmation from the Plaintiff that it had obtained approval from CN Rail with respect to the rail designs. Santosh regularly advised Vicano Construction that he had approval, and demanded that Vicano Construction complete the work. This claim was false. When CN Rail actually answered the request for approval, the request was conditional on additional work which Santosh, on behalf of the Plaintiff, refused to incur;

- (c) Outdoor grain silo slab: the Plaintiff originally approved a design by Cohoon Engineering for the exterior structural slab, but later substantially increased the scope and complexity of the design;
- (d) Outdoor silo perimeter trench, storm sewer and elevator foundation: the Plaintiff directed Vicano Construction to form and pour an exterior grain elevator foundation pad complete with reinforced poured concrete. After Vicano Construction commenced the work, the Plaintiff substantially altered the scope and complexity of the design. Nevertheless, Vicano Construction completed the work, but the delays and extra costs were caused by Plaintiff changing its mind partway through the Project;
- (e) Substantial receiving building design change, which far exceeded the budget for the receiving area, but were carried out as directed by the Plaintiff;
- (f) The installation of flour and tempering silos was to be carried out by a contractor who was hired by and reported to the Plaintiff directly. This installation was delayed by design changes, late fabrication and late delivery of the silos, over which Vicano Construction had no control. Vicano Construction was not able to complete

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the enclosure of the silo area until installation by the Plaintiff's own contractor was complete;

- (g) Lowing of tempering in the silo area roof to allow for explosion venting, requiring additional material, time, equipment, and labour. The steel roofing had to be reengineered and modified in place and on site, as the roof had already been installed at the direction of the Plaintiff, prior to the Plaintiff obtaining the required dust hazard analysis;
- (h) Retrofitting addition of 30 explosion vents in flour area roof, as directed by the Plaintiff;
- (i) Retrofitting addition of 12 explosion vents at tempering silo area roof, as directed by the Plaintiff;
- (j) Upgrade to electrical services, including conduits to future buildings as directed by the Plaintiff;
- (k) EPDM roof system complete with spray foam insulation to ensure proper seal around explosion vents as directed by the Plaintiff;
- (l) Exterior walls were installed, then had to be removed for equipment installation, and then had to be reinstalled, as directed by the Plaintiff;
- (m) Various floor openings were relocated and additional floor openings were installed as directed by the Plaintiff;
- (n) Numerous wall openings within the mill tower were added including rolling steel doors and man doors, as directed by the Plaintiff;
- (o) Truck scale added complete with traffic lights, concrete bases and conduits, and control room concrete base and conduits, as directed by the Plaintiff;

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- (p) Material probe foundation at receiving building added, as directed by the Plaintiff;
- (q) Interior masonry walls within the mill tower were installed, then had to be removed for equipment installation, then had to be reinstalled, as directed by the Plaintiff;
- (r) Possible future mill tower added to the site plan, as directed by the Plaintiff, which caused special separation issues with current buildings being constructed and designed;
- (s) The Plaintiff resisted the appropriate method for fireproofing structural steel for the supporting floor levels over the course of several months;
- (t) Fire protection scope of work including sprinklers was expanded at the direction of the Plaintiff, and was then delayed as a result of having to work around equipment and piping owned by the Plaintiff, and by the addition of equipment not shown on the original drawings, as directed by the Plaintiff;
- (u) The Plaintiff expanded the scope of the mill tower HVAC, plumbing and electrical;
- (v) Mechanical and electrical provisions were added during the course of construction, at the direction of the Plaintiff;
- (w) Civil provisions for future buildings were added during the course of construction, at the direction of the Plaintiff, including sanitary sewers and additional storm sewers;
- (x) Incoming fire main and domestic water services were increased in diameter, at the direction of the Plaintiff;
- (y) Natural gas compound was added to the site during the course of construction for requirements of future buildings and mill tower, requiring the addition of an underground gas line, at the direction of the Plaintiff;

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- (z) Epoxy floor coatings were added to the mill tower, at the direction of the Plaintiff;
 - (aa) Pre-finished metal liner panels were added throughout the tower contrary to the original designs, as directed by the Plaintiff;
 - (bb) A four (4) storey platform inside the bran silo was added during the course of construction, requiring the floor slab to be reengineered to support the additional weight, as directed by the Plaintiff;
 - (cc) Water services were added to the receiving building, laboratory and washroom contrary to the original designs, as directed by the Plaintiff;
 - (dd) Office, lab and washrooms added to the receiving building, as directed by the Plaintiff; and,
 - (ee) Electrical room added to the receiving building and increased in size, as directed by the Plaintiff.
33. As a result of all of the foregoing, Vicano Construction was regularly required to incur additional time and to incur additional costs in order to meet the ever-changing demands of the Plaintiff. Vicano Construction did so, and all of its work was supplied in a good and workmanlike manner and in accordance with the standards expected of a competent construction manager, and was approved by the consultant retained by the Plaintiff for such purpose, Cohoon Engineering.
34. The Pleading Defendants state that the damages claimed are exaggerated, remote and not recoverable at law.
35. The Pleading Defendants state that if the Plaintiff has suffered any damages, which is not admitted but denied, that the Plaintiff has failed to mitigate those damages.

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36. The Pleading Defendants state, therefore, that this claim should be dismissed with costs payable forthwith.

June 27, 2019

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GOLDEN MILES FOOD CORPORATION
Plaintiff

-and- VICANO CONSTRUCTION LIMITED et al.
Defendants

Court File No. CV-19-121

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
BRANTFORD

STATEMENT OF DEFENCE

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04:26:28 p.m. 06-27-2019

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**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

GOLDEN MILES FOOD CORPORATION

Plaintiff

and

VICANO CONSTRUCTION LIMITED, LANHACK CONSULTANTS INC.,
PETER VICANO, also known as PETER JOSEPH VICANO and PETER J.
VICANO and DAVID HACKING

Defendants

and

THE CORPORATION OF THE CITY OF BRANTFORD

Third Party

THIRD PARTY DEFENCE

1. The Third Party admits the allegations contained in paragraph 2 of the Third Party Claim.
2. The Third Party denies the allegations contained in paragraphs 1,4,5,6,7, 15,16, 18,19, 20 of the Third Party Claim.
3. The Third Party has no knowledge in respect of the allegations contained in paragraph 3 of the Third Party Claim.
4. With respect to the allegations contained in paragraphs 8,9,10,11,12,13, and 14 the Third Party states that it never issued a building permit which authorized the deficiencies which were identified to the applicant and the owner from time to time. Those

deficiencies concerned compliance requirements which the owner and applicant were well aware of before they submitted their plans to the Third Party and had hired experts and consultants, including Lanhack, to resolve.

5. On June 20, 2017 Brantford issued an Order to Comply because the owner, Mahal Venture Capital Inc., and the applicant, Vicano Developments Ltd., were carrying out construction on the property which was not authorized by permit. The Order to Comply did not require any work which was properly authorized by a building permit to be stopped.

6. The Third Party states that Golden Miles hired Jensen Hughes to provide fire protection and life safety advice for the purposes of compliance with the *Building Code* and the *Fire Code*. The need for a dust hazard analysis and alternative solution report was evident to Golden Miles from the time they first conceived of the design which they presented to Brantford. Golden Miles did not raise the issue of the dust hazard or an alternative solution with Brantford until after the foundation and structural steel permits had already been issued.

7. The Third Party states that it was not responsible for any delay, cost increase, or loss of profits that Golden Miles or its agents, or Lanhack may have incurred or anticipated.

8. If there were delays in the construction of the facility, those delays were caused by the desire of Golden Miles, Vicano, and Lanhack, to proceed in incremental steps using limited building permits for each step along the way. They were further caused by disagreements between Golden Miles and its agents or the applicants and the experts

and consultants hired by Golden Miles, including Lanhack, to advise them of the proper design of this facility and compliance with all statutory and regulatory requirements.

9. There was also delay in the completion of the construction as a result of a payment dispute between Golden Miles and its applicants or agents and those experts and consultants which were hired to complete the project, including Vicano Construction.

10. The Third Party states that the Defendant, Lanhack, is claiming damages which are excessive and too remote in law to be recoverable.

11. The Third Party states that the Defendant, Lanhack, has failed to mitigate its damages.

12. The Third Party states that at all times it acted in good faith in the proper execution of its statutory and public duties. The Defendant relies on the provisions of section 450 of the *Municipal Act* and section 31 of the *Building Code Act*.

13. The Third Party states that there is no relationship between the City of Brantford and Lanhack that would give rise to a cause of action by Lanhack against Brantford in the circumstances of this case.

14. This Third Party Claim has been brought out of time and therefore should be dismissed. This defendant pleads and relies on the provisions of the *Limitations Act*, in particular, section 4 thereof.

15. The Third Party states that the Third Party Claim is an attempt to relitigate the issues that were properly submitted to the *Building Code Commission* for resolution

pursuant to section 24(1) of the *Building Code Act* and is therefore vexatious and an abuse of process.

16. The Defendant pleads and relies on the provisions of the *Municipal Act*, the *Building Code Act*, and the *Limitations Act*.

17. Brantford therefore requests that this Third-Party Claim be dismissed with substantial indemnity costs.

July 23, 2021

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GOLDEN MILES FOOD
CORPORATION
Plaintiff

-and- LANHACK CONSULTANTS INC.
et al.
Defendants

-and- THE CORPORATION OF THE
CITY OF BRANTFORD 317
Third Party
Court File No. CV-19-121-00A1

ONTARIO
SUPERIOR COURT OF JUSTICE

PROCEEDING COMMENCED AT
BRANTFORD

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RCP-F 4C (September 1, 2020)

Court File No.: CV-19-121

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

GOLDEN MILES FOOD CORPORATION

Plaintiff

- and -

**VICANO CONSTRUCTION LIMITED, LANHACK CONSULTANTS INC., PETER
VICANO also known as PETER JOSEPH VICANO and PETER J. VICANO AND DAVID
HACKING**

Defendants

**STATEMENT OF DEFENCE AND CROSSCLAIM OF THE DEFENDANTS,
LANHACK CONSULTANTS INC. AND DAVID HACKING**

1. The Defendants, Lanhack Consultants Inc. ("Lanhack") and David Hacking ("Hacking," and collectively, the "Lanhack Defendants") admit the allegations contained in paragraphs 2 (but only insofar as Golden Miles is an Ontario corporation that operates a flour mill facility) and 3 [but only insofar as the Defendant, Vicano Construction Limited ("Vicano") is an Ontario corporation that carries on business as a general contractor or construction manager] of the Statement of Claim.
2. The Lanhack Defendants have no or insufficient information to either admit or deny the allegations contained in paragraphs 5, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 22, 29, 30, 32, 36, 42, 44, 73, 74, 77, 78 and 81 of the Statement of Claim.
3. Expected as expressly pleaded herein, the Lanhack Defendants deny each and every other allegation contained in the Statement Claim and further deny that the Plaintiff, Golden Miles Food Corporation ("Golden Miles" or the "Plaintiff"), is entitled to the relief sought in paragraph 1 therein. The Lanhack Defendants put Golden Miles to the strict proof thereof.

- 2 -

Role of Lanhack Defendants – Limited Retainer/Scope of Work Following Established Design

4. With respect to paragraphs 4 and 6 of the Statement of Claim, the Lanhack Defendants plead only that:

- (a) Lanhack is an Ontario corporation which provides engineering and design consulting services; and
- (b) Hacking is a Professional Engineer and a principal of Lanhack.

The Lanhack Defendants deny the remainder of the allegations a paragraphs 4 and 6 of the Statement of Claim and put Golden Miles to the strict proof thereof.

5. The Lanhack Defendants plead that in or around late November, 2016, Lanhack was contacted by representatives of Vicano and/or the Defendant, Peter Vicano (collectively with Vicano, the "Vicano Defendants"), in respect of the construction of a flour milling facility in Brantford, Ontario for Golden Miles (the "Project").

6. When contacted by the Vicano Defendants, the Lanhack Defendants plead that:

- (a) the Vicano Defendants advised they had contracted with Golden Miles to act as the general contractor or construction manager for the Project;
- (b) construction on the Project was underway (including footings, foundations and structural steel fabrication) in accordance with building permit(s) previously issued by the City of Brantford (the "City" or "Brantford");
- (c) construction on the Project was following *inter alia* a site plan prepared by J.H. Cohoon Engineering Ltd. ("Cphoon") and a design prepared by Ventin Group Architects Ltd. +VG ("Ventin"), consultants who had been retained by Golden Miles directly;
- (d) The site plan and established design for the Project included a mill tower (the "Mill" or "Mill Tower"), which was a Group F, Division 1, high hazard

industrial occupancy pursuant to the *Building Code Act*, S.O. 1992, c. 23, as amended (the "*Code*");

- (e) the established design for the Mill, included a basement and seven levels that were a combination of building floors/stories and upper mezzanine platforms.

7. Additionally, when contacted by the Vicano Defendants, the Lanhack Defendants were further advised that Jensen Hughes, an engineering subconsultant with specific expertise in Group F, Division 1, high hazard industrial occupancies ("Jensen Hughes"), had completed a preliminary review of the design of the Mill Tower. The Vicano Defendants represented that Jensen Hughes would complete a substantive review and prepare a formal report, including a dust hazard analysis, as was necessary to secure a final building permit from Brantford for the construction of the Mill Tower. The Lanhack Defendants therefore plead that the Vicano Defendants represented Jensen Hughes would be retained (by them or Golden Miles) to support any further permit submission on the Project noting the high hazard industrial occupancy of the Mill under the *Code*.

8. Lanhack was thereafter retained by Vicano on an hourly consulting fee basis for the sole purpose of supporting the completion of the design drawings prepared by Ventin such that the Vicano Defendants could make a final permit application to Brantford. The Lanhack Defendants plead, and the fact is, that the substantive design for the Mill Tower was established before they were retained – and could not (and did not) change materially thereafter. Further, the Lanhack Defendants expressly plead that Lanhack entered into its limited retainer with Vicano on the basis of a representation that Jensen Hughes would be further retained as detailed above.

9. At no time did the Lanhack Defendants have a direct retainer or relationship, contractual or otherwise, with Golden Miles. Additionally, at no time did the Lanhack Defendants make any representations to Golden Miles in respect of Lanhack's role or the Lanhack Defendants' expertise, including in respect of the established Group F, Division 1, high hazard industrial occupancy design of the Mill. The Lanhack Defendants therefore expressly deny each and every representation on such matters, or otherwise,

alleged by Golden Miles in the Statement of Claim and put the Plaintiff to the strict proof thereof.

No Cause of Action Against Hacking

10. The Lanhack Defendants plead that no allegations or facts are contained in the Statement of Claim which would support any reasonable cause of action as against Hacking personally. Rather, the Defendants plead that Hacking is named in these proceedings unnecessarily and for colour only. As such, the claims advanced against Hacking are unnecessary, improper, frivolous, vexatious and an abuse of process. The Lanhack Defendants do not waive their position in respect of the irregularity in the Statement of Claim concerning Hacking by delivery of this Defence and otherwise seek leave to object and strike such irregularity in advance of trial.

The Project – Lanhack Defendants Limited Role Continues Following Established Design

11. With respect to paragraphs 19, 21 and 23 of the Statement of Claim, the Lanhack Defendants plead that the Mill included a basement and seven levels, which were a combination of building floors/stories and upper mezzanine platforms. This design had been requested and established by Golden Miles, and developed previously by its independent consultants and designers, all of whom knew that the Mill Tower was a Group F, Division 1, High Hazard Industrial Occupancy. The Lanhack Defendants therefore deny each of the alleged representations pleaded in paragraphs 21 and 23 of the Statement of Claim and in any event plead that they were not retained for the purposes of construction approval, "passing of" the Mill or construction oversight. The Lanhack Defendants simply did not "add" a basement level or mezzanines which "created more problems than it solved." These design features were established before the Lanhack Defendants were even retained. As such, and contrary to the allegations in paragraphs 25 and 26 of the Statement of Claim, the Lanhack Defendants did not make any representation to "circumvent" an established design which had already been requested by Golden Miles.

12. In respect of paragraph 27 of the Statement of Claim, the Lanhack Defendants expressly deny that Golden Miles "did not have its own engineering support or expertise" in respect of the Project. Rather, Golden Miles had retained a number of consultants, including Callidus Engineering, Brant Engineered Systems Technology, iMAS and Accurate Rail, in addition to Cohoon, Ventin and Jensen Hughes – all, or substantially all, before the Lanhack Defendants were retained.

13. Additionally, and further in respect of paragraphs 25, 26, 28, 31 and 33 of the Statement of Claim, the Lanhack Defendants plead that it proceeded ahead at all times on the basis that Jensen Hughes would provide subconsultant design advice to the Vicano Defendants and/or Golden Miles for the final permitting application, including in respect of dust hazard management and analysis. However, the Lanhack Defendants plead that Golden Miles failed to retain, or failed to instruct the Vicano Defendants to retain, Jensen Hughes, in a timely manner. Specifically, the Lanhack Defendants plead that Golden Miles did not permit the further retainer of Jensen Hughes to complete a substantive review, including on dust hazard management, until late December, 2017.

14. In respect of paragraphs 34, 35, 37 and 41 of the Statement of Claim, and the communications from Brantford on or about May 23, 2017 and August 2, 1, 2017, the Lanhack Defendants plead that they responded to the Brantford communications at the request of the Vicano Defendants, and in keeping with their limited retainer. When so doing, the Lanhack Defendants reported that:

- (a) In respect of a six storey building height – the Mill was designed to have four levels classified as floor assemblies. The remaining, two upper mezzanine levels were to be used for storage, constructed from non-combustible materials and would have an occupancy of not more than four persons, all in conformance with 3.2.1.1.(6) of the Code;
- (b) in respect of the use of the basement – an alternate measure was to be provided by a Vicano or Golden Miles subconsultant (namely, Jensen Hughes);

- 6 -

- (c) in respect of washroom facilities – such facilities were provided in the adjacent office facility on site;
- (d) in respect of a shelf and rack storage system within a high hazard industrial occupancy – a shelf and rack storage system was not proposed for the Mill.
- (e) in respect of fire separations required as a result of milling processes – an alternate measure was to be provided by a Vicano or Golden Miles subconsultant (namely, Jensen Hughes);
- (f) in respect of elevator openings into interconnected floor spaces and the need for vestibules – the first four levels of the Mill were not classified as interconnected floor areas, which was to be outlined in the alternate measures to be provided by a Vicano or Golden Miles subconsultant (namely, Jensen Hughes). Further, the top two levels of the Mill, as mezzanine platforms, were not classified as interconnected floor areas such that 3.2.8.5.(1) of the *Code* was not applicable; and
- (g) in respect of standpipe coverage – standpipe coverage plans were to be provided by a Vicano or Golden Miles subconsultant (namely, Vipond Fire Protection).

15. With respect to paragraphs 42, 43 and 46 of the Statement of Claim, and generally in respect of site planning, the Lanhack Defendants had no role in site planning, which was managed by Cohoon, or other consultants retained by Golden Miles or the Vicano Defendants, who were unknown to the Lanhack Defendants. The Lanhack Defendants plead further that site planning issues were an independent and/or the sole cause of the delays alleged by Golden Miles on the Project.

16. With respect to paragraphs 48 and 49 of the Statement of Claim, and generally concerning delay, the Lanhack Defendants plead that in relation to its limited retainer, the failure and/or refusal of the Plaintiff to retain Jensen Hughes in a timely manner was the primary cause of the delay alleged on the Project. Further, and in the alternative, the

- 7 -

Lanhack Defendants plead that the delay alleged on the Project was caused by the conduct of the Plaintiff as detailed in paragraph 32 of the Statement of Defence delivered by the Vicano Defendants. The Lanhack Defendants repeat, plead and rely upon the pleadings in paragraph 32 of the Statement of Defence delivered by the Vicano Defendants concerning such delay.

17. With respect to:

- (a) issues relating to fire sprinklers (paragraphs 52 to 55 of the Statement of Claim);
- (b) issues relating to the roof system (paragraphs 56 to 58 of the Statement of Claim); and
- (c) issues relating to blow out panels (paragraphs 67 to 72 of the Statement of Claim),

The Lanhack Defendants plead that in all instances these were matters outside of their limited retainer, and for which they had no role or mandate. Rather, the Lanhack Defendants plead that the design, construction, management and/or coordination of fire sprinklers, the roof system and blow out panels at the Project rested exclusively with Golden Mills, the Vicano Defendants or further or other consultants or third parties unknown to the Lanhack Defendants.

18. With respect to the allegations within paragraphs 59 to 66 of the Statement of Claim, concerning cementitious fire spray, epoxy coating and intumescent paint, the Lanhack Defendants plead that review and commentary on proposed fire protection methods for structural steel members fell within the scope of their limited retainer.

19. Further, and specifically with respect to paragraph 60 of the Statement of Claim, the Lanhack Defendants deny that Hacking "would not sign off" on a "dual layer of drywall" for structural member fire rating. Rather, the Lanhack Defendants plead that a double layer of fire-rated drywall enclosure for structural steel did not meet the intent of the Code for an ULC approved design, which was a requirement for approval by

- 8 -

Brantford. In short, Brantford would not permit the fire-rated drywall detail proposed. As such, the cementitious fire spray and epoxy coating proposed by the Vicano Defendants was the only practical solution for fire rating that the Lanhack Defendants were requested to review in the circumstances.

20. The Lanhack Defendants deny the remainder of the allegations within paragraphs 59 to 66 of the Statement of Claim and put Golden Miles to the strict proof thereof.

Lanhack Defendants – No Negligence or Breach of Duty

21. The Lanhack Defendants plead that they completed their professional obligations to the standard of a reasonable engineering and/or design firm and deny that they were negligent or breached any duty to Golden Miles. The Lanhack Defendants plead further that they acted at material times in accordance with all appropriate standards relevant to their engineering and/or design services and practice. The Lanhack Defendants plead further that all engineering and/or design services they provided were in keeping with the *Code* and good design, engineering and construction practices.

22. The Lanhack Defendants therefore specifically deny the allegations in paragraphs 75 and 79 of the Statement of Claim and put Golden Miles to the strict proof thereof.

No Damages

23. The Lanhack Defendants deny that any negligence or breach of duty caused or materially contributed to the damages alleged by Golden Miles in the Statement of Claim, all of which are not admitted but specifically denied.

24. The Lanhack Defendants specifically deny any damages, whether resulting from delay to the Project, or otherwise, for the reasons, cause or manner described in the Statement of Claim, or at all. The Lanhack Defendants puts Golden Miles to the strict proof of its allegations as to delay and damages.

25. The Lanhack Defendants plead that if Golden Miles sustained any damages, as alleged, which is not admitted but specifically denied, the same were not caused by any negligence, fault, neglect, breach or want of duty, on its part, or anyone for whom it is at law responsible.

26. In the alternative, the Lanhack Defendants plead further that if Golden Miles sustained any delay or damages, as alleged, which is not admitted but specifically denied, the same were caused or contributed to by its own conduct and/or negligence, or that of those it is responsible for at law, the particulars of which include, but are limited to:

- (a) it failed to follow the engineering/design advice and recommendations of the Lanhack Defendants as provided to the Vicano Defendants;
- (b) it failed to otherwise follow the engineering/design advice and recommendations provided by the Lanhack Defendants;
- (c) it failed to follow the advice and recommendations of the Vicano Defendants;
- (d) it failed to follow the advice and recommendations of its independently retained site planning, design and engineering consultants;
- (e) it failed to retain and instruct Jensen Hughes to complete necessary additional substantive review and reports, including a dust hazard analysis, in a timely manner, delaying final permit application and causing precipitous and lengthy delay to the Project;
- (f) it failed to permit the Vicano Defendants to retain and instruct Jensen Hughes to complete necessary additional substantive review and reports, including a dust hazard analysis, in a timely manner, delaying the final permit application and causing precipitous and lengthy delay to the Project;

- 10 -

- (g) it otherwise failed to follow the advice and recommendations of its independently site planning, design and engineering consultants delaying the Project;
- (h) it acted in an unreasonable, interventionist and unreasonably parsimonious manner delaying the Project;
- (i) it acted in an unreasonable, interventionist and unreasonably parsimonious manner delaying the permit application process;
- (j) it otherwise delayed the Project through its unreasonable conduct;
- (k) it otherwise delayed the permit application process through its unreasonable conduct;
- (l) it acted in the manner alleged in paragraph 32 of the Statement of Defence delivered by the Vicano Defendants, which pleadings the Lanhack Defendants repeat, plead and rely upon, such that the Project was delayed; and
- (m) such further and other allegations of negligence as will be provided by the Lanhack Defendants in advance of trial.

27. In the further alternative, the Lanhack Defendants plead further that if Golden Miles sustained any damages, as alleged, which is not admitted but specifically denied, the same were caused or contributed to by the negligence and/or breach of contract of the Vicano Defendants, or those for whom they are responsible at law. The Lanhack Defendants plead and rely upon the allegations of negligence and breach of contract against the Vicano Defendants in paragraphs 73, 74, 77 and 78 of the Statement of Claim.

28. The Lanhack Defendants specifically deny that Golden Miles has sustained the damages alleged in the Statement of Claim. The Lanhack Defendants plead further that the damages which Golden Miles alleges were in fact caused or contributed to by other causes. In the alternative, Lanhack Defendants pleads that the damages which Golden

- 11 -

Miles alleges were the result of causes entirely independent of any conduct by the Lanhack Defendants and in keeping with the inherently risky nature of any commercial construction project.

29. The Lanhack Defendants plead that the damages claimed by Golden Miles are remote, excessive, not recoverable at law and it has failed to mitigate or minimize the same.

30. The Lanhack Defendants plead that Golden Miles should be deprived of prejudgment interest or, in the alternative, the amount of such prejudgment interest should be reduced. The Lanhack Defendants plead and rely upon section 130 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended.

31. The Lanhack Defendants plead that the claims advanced by Golden Miles are time-barred and have been extinguished. The Lanhack Defendants plead that Golden Miles discovered their alleged causes of action, which are not admitted but denied, more than two years before the issuance of proceedings. The Lanhack Defendants plead and rely upon the *Limitations Act, 2002*, S.O. 2002, c.24, as amended. In the alternative, the Lanhack Defendants plead and rely upon the equitable doctrine of laches.

Applicable Statutes

32. The Lanhack Defendants plead and rely upon the provisions of the following legislation, and the regulations thereunder, all as amended:

- (a) *Building Code Act*, S.O. 1992, c. 23;
- (b) *Courts of Justice Act*, R.S.O. 1990, c. C.43;
- (c) *Limitations Act, 2002*, S.O. 2002, c. 24;
- (d) *Municipal Act, 2001*, S.O. 2001, c. 25;
- (e) *Negligence Act*, R.S.O. 1990, c. N.1;
- (f) *Professional Engineers Act*, R.S.O. 1990, c. P. 28.

33. The Lanhack Defendants submit that the within action should be dismissed against it with costs on a substantial indemnity scale.

CROSSCLAIM

34. The Lanhack Defendants claim as against the Vicano Defendants for:

- (a) contribution, indemnity and relief over for any amounts for which the Lanhack Defendants are found liable to Golden Miles;
- (b) pre and post-judgment interest on all such sums, pursuant to the *Courts of Justice Act*, R.S.O. 1990, c.C.43, as amended;
- (c) their costs in bringing this Crossclaim and this Action, on a substantial indemnity scale; and
- (d) such further and other relief as may be just.

35. The Lanhack Defendants repeat and rely upon the allegations contained in their Statement of Defence herein.

36. For the purpose of this Crossclaim, the Lanhack Defendants adopt the allegations made against the Vicano Defendants in the Statement of Claim.

37. The Lanhack Defendants plead and rely upon the provisions of the following legislation, and the regulations thereunder, all as amended, in respect of this Crossclaim:

- (a) *Building Code Act*, S.O. 1992, c. 23;
- (b) *Courts of Justice Act*, R.S.O. 1990, c. C.43;
- (c) *Limitations Act, 2002*, S.O. 2002, c. 24;
- (d) *Municipal Act*, 2001, S.O. 2001, c. 25;
- (e) *Negligence Act*, R.S.O. 1990, c. N.1;
- (f) *Professional Engineers Act*, R.S.O. 1990, c. P. 28.

38. The Lanhaack Defendants therefore submit that this Crossclaim should be allowed with costs on a substantial indemnity scale.

September 19, 2019

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Golden Miles Food Corporation
Plaintiff and Vicano Construction Limited, et al.
Defendants

Court File No.: CV-19-121

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at BRANTFORD

**STATEMENT OF DEFENCE AND
CROSSCLAIM OF THE DEFENDANTS,
LANHACK CONSULTANTS INC. AND
DAVID HACKING**

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10/15/2019 EDB 9:27 FAX

2019/016

APPENDIX “R”

GOLDEN MILES FOOD CORPORATION

Brantford, Ontario

Altus Ref.: 000736

Prepared for:

KSV Restructuring Inc.

**In its capacity as Court-Appointed Receiver and Manager
of Mahal Venture Capital Inc. and Golden Miles Food
Corporation**

Prepared by:

ALTUS GROUP LIMITED

Revision 2: **June 29, 2023**

Unpublished Work © 2023 Altus Group Limited

June 29, 2023

Our Reference: 000736

KSV Restructuring Inc.

In its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation
220 Bay Street, 13th Floor, PO Box 20
Toronto, ON M5J 2W4

Attention: Mitch Vininsky, Managing Director

Dear Sir,

**Re: Golden Miles Food
Corporation, Brantford,
Ontario**

We submit for your review our Report on the detailed review of the contractors/trades progress claims in place by Vicano Construction Limited in accordance with our Independent Cost Consultant reporting requirements outlined within the engagement letter with KSV Restructuring Inc.

It should be noted that this report is not intended for general circulation, publication or reproduction for any other person or purpose without express written permission to each specific instance other than KSV Restructuring Inc. In its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation. Furthermore, this report is produced for the exclusive use of the aforementioned party and is not to be relied upon by any other party. Altus Group Limited does not hold any reporting responsibility to any other party.

Yours truly,

ALTUS GROUP LIMITED



Per: Colin Macdonald
Director



Colin Doran
Executive Vice President

c.c. Kon Ho, Altus Group Limited

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 Appendix C1: Altus Review of Sinclair Masonry Invoice

 Appendix D: Correspondence Dated May 1, 2023

1 Project Report

1.1 Preamble

Altus has been engaged to provide the following review and reporting for the Golden Miles Food Corporation project:

1. Detailed review of the contractors/trades progress claims;
2. Desktop verification of the value of the works in place by Vicano (hard costs only) including:
 - Incorporating any deficiencies & outstanding works based on consultant reports (as received) & payment certifications (as received);
 - Review of Fluid's contract/progress claims/invoices against the cost to complete claimed by Vicano to help validate Vicano's claim (essentially Fluid are completing/have completed Vicano's work and any deficiencies);
3. Report outlining our findings.

The project consists of a mill tower building, an unloading grain receiving building and an office including associated site works. The project was contracted with Vicano under CCDC 5B Cost Plus Fee form of contract in May 2016. Vicano did not fully complete the project as a result of a dispute with the Ownership Group. Fluid Construction was brought in to complete the project including remediation work for any deficiencies from Vicano. On June 24, 2021, Vicano submitted a claim for outstanding payment of \$5,079,998.47 which consists of work completed to March 2019 (up to Draw No. 30) and includes an amount due as of March 2019 of \$3,074,498.48, Subcontracts to be billed in the amount of \$305,402.46 & Holdback to be billed in the amount of \$1,700,097.03. This outstanding payment has since been revised to \$5,065,480.25 on May 1, 2023.

1.2 Approach

Our approach to completing our review included the following:

- a detailed review of the available Vicano monthly draws including available trade invoices up to draw # 30 (March 2019). We note that several draws provided only included the summary page(s), no vendor or trades invoices provided. Refer to Appendix A for a list of documents received, refer to section 1.7 for documents requested but not available at the time of this report.
- Our review of the Vicano cost is based on the detailed cost summary for draw # 30 (March 2019), refer to Appendix B for our analysis. We also reviewed the Fluid Construction monthly draws to identify costs associated with any remedial works/deficiencies related to Vicano's work.

Based on our detailed review of the monthly draws we were able to identify project costs in our opinion that are legitimate, duplicate or deemed incorrect & related to the Brier Park Home*.

We identified costs related to Division 1 for General Requirements that we have been provided with invoices and reviewed in detail. We have also identified costs that we have interpreted related to Division 1 that we have not received any trade back-up invoices; we are currently treating these invoices as legitimate. Finally, we have reviewed the Fluid Construction invoices and have identified any costs that in our opinion appears to be related to deficiency repairs related to Vicano's work.

**We have identified trade invoices that have not been addressed to the Flour Mill project and have identified a number of invoices addressed to 44 Brier Park Rd. We have been advised by Vicano’s lawyers that any invoices that reference “Brier Park” relate to a home purchased by Golden Miles Food Corporation to house foreign workers brought over to work at the flour mill.*

1.3 Vicano’s Claim Analysis

Vicano’s claim indicates the outstanding amount including HST at \$5,065,480.25 based on the May 1, 2023 Correspondence Letter as follows:

Total amount invoiced to March 2019:	\$16,855,793.12
Less payments received:	-\$13,781,294.64
Total amount due as of March 2019:	\$3,074,498.48
Subcontracts to be billed:	\$305,402.46
Holdback to be billed:	\$1,685,579.31*
TOTAL OUTSTANDING:	\$5,065,480.25

**Note the holdback amount to be billed changed from the May 27, 2022 Statement of Account. It’s not clear what has changed.*

Based on our detailed review of draw # 30 (with detail cost-to-date summary), we have identified costs in the below categories (refer to Appendix B for details)

1. Trade invoices provided; Altus reviewed & deemed legitimate Division 2 to 16 (incl. CM fee);
2. Either a duplicate trade invoice or an incorrect amount entered;
3. Trade invoices related to the Brier Park Home;
4. Trade invoices provided; Altus reviewed & deemed legitimate Design Consultants;
5. Trade invoices provided; Altus reviewed & deemed legitimate Division 1;
6. Trade invoices not provided but currently treated as legitimate.

Summary of the Altus Suggested Outstanding Balance for Vicano

Description	Amount (\$)	Comments
Amount due as of March 2019	\$3,074,498.48	Per the Statement of Account dated May 27, 2022. (this is in-line with the Statement of claim dated June 24, 2021.)
Subcontracts to be Billed	\$305,402.46	
Holdback to be Billed	\$1,700,097.03*	
VICANO TOTAL OUTSTANDING	\$5,079,997.97	<i>Note the Statement of Account shows \$5,079,998.47 (\$0.50 difference)</i>
Deduct Duplicate/Incorrect Invoices	(\$91,939.24)	Refer to Appendix B for details
Deduct Claim Associated with Brier Park Home	(\$226,001.46)	Refer to Appendix B for details
Deduct Builders Risk Extension Masters invoice #43344 from Draw #28 (this has already been billed under Draw #24)	(\$51,915.14)	\$41,766 + 10% OH + 13% HST (Vicano applied 13% to all invoices even though this insurance invoice is only subject to applicable tax at 8% per the invoice) Refer to Appendix B1 for details
Deduct for Overbilling for Masters Insurance & City of Brantford	(\$10,607.23)	Refer to Appendix B3 for details
Deduct Overbill for Tottle Electric	(\$46,078.01)	Refer to Appendix B2 for details
Deduct Fluid Construction Costs that appear to be related to deficiency rectification.	(\$193,863.85)	Refer to Appendix C for details
TOTAL OUTSTANDING AFTER ALTUS SUGGESTED DEDUCTIONS	\$4,459,593.04	Incl. HST

*Altus is using the holdback to be billed amount from the May 27, 2022 version of the Statement of Account as we were able to reconcile to this number from the information provided.

1.4 Potential further deductions

We would like to highlight potential further deductions as follows (indicated amount includes HST):

- Subcontracts to be billed per Vicano’s claim - \$305,402.46. Altus can only rely on the description itself, invoices have not been provided for this claim, as such Altus did not review these costs.
- There are \$2,515,388.65 in trade invoices that have not been provided to Altus, we have currently treated these invoices as legitimate. Since we have not reviewed these invoices, we cannot determine if there is any duplication, incorrect amount entry or any cost not related to this project.

- We have identified City of Brantford invoices in relation to permit fees & site plan approval that have been included in draws 1, 2 & 5 that have been claimed in Vicano's draws with HST, however we believe these invoices shouldn't have HST claimed on them. The overbilled amount is \$2,661.36 as identified in Appendix B3.

Please refer to Appendix A for detail list of document Altus has requested but not available at the time of this report.

1.5 Division 1 – General Requirements

As mentioned in Section 1.2 above we identified costs related to Division 1 for General Requirements that we have been provided with invoices and reviewed in detail. Based on our review the Division 1 General Requirements work out to roughly 7% of the direct construction costs and in our opinion this is within the expected range for this type project.

1.6 Conclusion & Recommendation

Vicano Construction Limited total outstanding amount per the Statement of Claim/Account is \$5,065,480.28 (incl. HST) based on the May 1, 2023 version of the calculation included in Appendix D. Altus suggests an overall deduction of \$620,404.93 for duplicate/incorrect invoices, the claims associated with the Brier Park Home, overbilled amounts & Fluid Construction's invoices related to in our opinion deficiency rectification.

We have identified potential further reductions in Section 1.4 that largely includes costs that we have not been provided with the trade invoices, as a result Altus could not review the legitimacy of these costs. These invoices are currently being treated as legitimate.

1.7 Documents Requested However Not Received

Description
<u>Invoices from The Following Draws:</u>
Draw #1 – Summary page only provided all invoice back-up missing
Draw #2 – Summary page only provided all invoice back-up missing
Draw #3 – Summary page only provided all invoice back-up missing
Draw #4 – Summary page only provided all invoice back-up missing
Draw #5 – Summary page only provided all invoice back-up missing
Draw #23 – Materials & Rental Details/Back-up is missing (sub-trade invoices have been provided)
Draw #26 – Materials & Rental Details/Back-up is missing (sub-trade invoices have been provided)
From Fluid Construction Draw #10 – Sinclair Masonry Inv. # 353 & 354
From the Statement of Account dated May 27, 2022 – No back-up was provided for the subcontracts to be billed valued at \$305,402.46.

2 Reporting Qualifications

This report is written for the exclusive use of the Client, **KSV Restructuring Inc. In its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation.** Altus Group Limited does not hold any reporting responsibility to any other party without express written consent provided herein or under separate letter.

The report or parts thereof are not intended for general circulation, publication, or reproduction without express written permission from Altus Group in each specific instance.

Neither Altus Group nor its officers or its employees accepts liability whatsoever for any direct or consequential loss arising from the negligent use of this report.

This report and the findings enclosed are based on the documentation supplied to us by the Borrower and its representatives. Should any subsequent information arise which materially affects the budget, cost-to-complete or scope of the project, we will report as soon as it becomes available. Furthermore, Altus Group has made reasonable investigation to review the project budget; however, should any information be withheld from us, we cannot be responsible to ensure that it is included in this report.

Our Client Data Policy can be found at www.altusgroup.com.

List of Appendices

The following appendices are enclosed:

- Appendix A: Documentation List
- Appendix B: Altus Review of Vicano Draw No. 30 Claim
- Appendix B1: Builders Risk Extension Double Billing
- Appendix B2: Tottle Electric Altus Billing Review
- Appendix B3: Tax Adjustment
- Appendix C: Altus Review of Fluid Construction Claim
- Appendix C1: Altus Review of Sinclair Masonry Invoice
- Appendix D: Correspondence Dated May 1, 2023

APPENDIX A – DOCUMENTATION LIST

Documentation List - (Organized by folder heading followed by folder/file name)

"Consultant" folder consists of the followings

Sub-folder	AA-Environmental
Sub-folder	Burnside
Sub-folder	Callidus
Sub-folder	Cohoon
Sub-folder	DriverTrett
Sub-folder	Haddad
Sub-folder	Jade-Engineering
Sub-folder	JAG-Services
Sub-folder	JensenHughes
Sub-folder	Kohn
Sub-folder	LanHack
Sub-folder	MallotCreek
Sub-folder	Mbeco
Sub-folder	McCracken
Sub-folder	NSF-Jay
Sub-folder	PelicanWoodcliff
Sub-folder	Probel
Sub-folder	Schorn
Sub-folder	Southwind
Sub-folder	Stantec
Sub-folder	Virtual-Engineers
Sub-folder	WatersEdge
PDF file	Form4_EABO_Review_Committment
Word file	List-of-Consulting-Engineers

"Fluid Construction" folder consists of the followings

Sub-folder	2019-01-20_Stairwell_Pre-Clean_SheetMetal-Quote
Sub-folder	2019-02-07_SafetyAuditReport
Sub-folder	2019-05-08_Topo-Data-From-Coco
Sub-folder	2019-05-21_Landscape-Changes
Sub-folder	2019-05-28_MSDS-Datasheets
Sub-folder	2019-05-31_Storm-Sanitary-Camera-Report
Sub-folder	2019-10-01_Safety-Railing_Trench-Covers
Sub-folder	2019-10-04_Screening-Quote
Sub-folder	2019-10-04_Screening-Railing-Quote
Sub-folder	2019-10-08_Floors-1-2-3-Baffling-Quote
Sub-folder	2019-10-15_Sprinkler-DWGs
Sub-folder	2019-10-31_Marcotto-K10-Boiler-Quote
Sub-folder	2019-11-05_Cladding-Quote
Sub-folder	2019-11-05_RCVG_Building-Insulation_Quote
Sub-folder	2019-11-06_Rcvg-Drywall-Quote
Sub-folder	2019-11-08_Gates-Railings-Updated-Proposal
Sub-folder	2019-11-13_OTIS-Elevator-Information
Sub-folder	2019-11-17_Exit-Door-Hardware
Sub-folder	2019-11-20_Heat-Trace-Quote
Sub-folder	2019-11-29_Complete-Mechanical-Boiler-Quote
Sub-folder	2019-12-02_Deficiencies-List
Sub-folder	2019-12-03_Catch-Basin-Parging
Sub-folder	2019-12-04_GasPadRoadFix
Sub-folder	2019-12-12_Paddle-Locks-Office-Quote
Sub-folder	2019-12-16_Marcatto_Stairwell-and-Exhaust-Hoods-Quote
Sub-folder	2019-12-16_Roof-Cutout_D1-Quote-Update
Sub-folder	2019-12-17_Complete-Mech_Boiler-Quote-with-Softener
Sub-folder	2020-01-15_Civil-Deficiencies-Remediation-Pictures
Sub-folder	2020-01-23_Stairwell-Scaffold-Pre-Clean
Sub-folder	Invoices
Sub-folder	Quotes
Sub-folder	Time-Records

"Litigation Support" folder consists of the followings

Sub-folder	CV-19-113
Sub-folder	CV-19-121
Sub-folder	CV-21-86

"Vicano" folder consists of the followings

Sub-folder	2017-02-10_TitoRequestedContent
Sub-folder	2017-02-24

Documentation List - (Organized by folder heading followed by folder/file name)

Sub-folder	2017-02-24_Architectural-Steelway-Drawings
Sub-folder	2017-03-01
Sub-folder	2017-03-01_Old-Rail-Switchback-PDF
Sub-folder	2017-03-08_Steel-Cutouts
Sub-folder	2017-03-16_SiemensOrderApproval
Sub-folder	2017-04-06_Architectural-Drawings
Sub-folder	2017-04-12_Roof-Style-Fine-For-Cutouts
Sub-folder	2017-04-19_Minutes-of-Meeting_ExplosionPanels
Sub-folder	2017-04-21_Explosion-Panels
Sub-folder	2017-04-21_Steelway-Cutouts_1st.2nd.Floor
Sub-folder	2017-05-23_Drawing-Package-From-AI-Harding
Sub-folder	2017-05-24_Rail-Layout
Sub-folder	2017-05-24_Railway-Layout
Sub-folder	2017-06-21_Electrical-Bid-Package
Sub-folder	2017-06-22_RailDesign
Sub-folder	2017-08-09_Concrete-Pad-REV2
Sub-folder	2017-09-27_Receiving-Building
Sub-folder	2018-01-05_Vipond-Drawings
Sub-folder	2018-01-26_Construction-Schedule
Sub-folder	2018-01-26_Plans-from-City-Brantford
Sub-folder	2018-01-30_Elec-Site-Servicing
Sub-folder	2018-01-31_Site-Plan-Review-Required
Sub-folder	2018-02-02_NatGas_Specs
Sub-folder	2018-03-09_Rapid-Steel-Quote
Sub-folder	2018-03-21_Brantford-Submission-Comments_RcvgBldg
Sub-folder	2018-03-22_RcvgBldg-Elevation-Resend
Sub-folder	2018-03-22_Site-Plan_Water-conditions
Sub-folder	2018-03-22_Site-Plan-Amendment-From-City
Sub-folder	2018-04-02_OfficeElevations.wth.Screening
Sub-folder	2018-04-10_ElectricalQuestion
Sub-folder	2018-04-10_Site-Alt-Submission-Pacakge
Sub-folder	2018-04-10_SitePlanAlt-SubmissionPackage
Sub-folder	2018-04-11_HVAC-Submittals
Sub-folder	2018-04-20_Office-Elevation-Updates
Sub-folder	2018-06-05_Stop-Work-Threat
Sub-folder	2018-06-28_Commitment-letter
Sub-folder	2018-06-28_HVAC-Submittals_Updates
Sub-folder	2018-08-08_EH-Price-Specs
Sub-folder	2018-08-13_Account-Statement
Sub-folder	2018-08-28_Budget_Estimate
Sub-folder	2018-08-31_HVAC_Price-Update
Sub-folder	2018-09-19_Alarm-Shop-Drawings
Sub-folder	2018-09-24_Tottle-RCVG-BLDG-Quote
Sub-folder	2018-10-22_Tottle-Rcvg-Bldg-Quote
Sub-folder	2018-11-09_RcvgBldg-HVAC-Quote-Updates
Sub-folder	2018-11-09_Schedule
Sub-folder	2018-11-15_Tottle-Office-Electrical-Contract
Sub-folder	2018-11-20_Tottle-Exterior-Lighting-Quote
Sub-folder	2018-11-21_Pit-Rail-Specs
Sub-folder	2018-11-23_Schedule
Sub-folder	2018-11-23_Schedule-Update
Sub-folder	2018-11-23_Tottle-Exterior-Lighting-Quote
Sub-folder	2018-11-27_RailPitGrating
Sub-folder	2018-11-29_CocoPavingQuote
Sub-folder	2018-11-29_Spring-Work-Quote_COCO-Quote
Sub-folder	2018-12-04_BudgetEstimateCurrent
Sub-folder	2018-12-06_BoilerRoomBreakdown
Sub-folder	2018-12-06_Electrical-Conduit-Credit-Rail-Switch
Sub-folder	2018-12-07_IndoorSigns
Sub-folder	2018-12-07_Verbal-Acceptance-Ladders-RCVG
Sub-folder	2018-12-11_Vipond-Sprinkler-Drawings-Stamped
Sub-folder	2018-12-12_Schedule-Update
Sub-folder	2018-12-13_City-Brantford-Vicano-Sprinklers
Sub-folder	2018-12-14_Scope-of-Work-Changes
Sub-folder	2018-12-17_ConformanceLetters
Sub-folder	2018-12-17_Engineering-Signoffs
Sub-folder	2018-12-17_Schedule-Update
Sub-folder	2018-12-18_Schedule-Update
Sub-folder	2018-12-20_Scope-of-Work-Changes

Documentation List - (Organized by folder heading followed by folder/file name)

Sub-folder	2019-01-03_Boiler-Room-Block-Quote
Sub-folder	2019-01-03_Office-Desks-Counters
Sub-folder	2019-01-04_Boiler-Room_Block-Detail
Sub-folder	2019-01-08_ScheduleUpdate
Sub-folder	2019-01-10_ConformanceLetters-Resend
Sub-folder	2019-01-14_Vipond-Revised-Numbers
Sub-folder	2019-01-23_Lintel-Basement-Door
Sub-folder	2019-01-24_Account-Statement
Sub-folder	2019-02-12_Stat-Dec_SignOff_FebBudgetEstimate
Sub-folder	2019-02-19_CompletionScheduleUpdate
Sub-folder	2019-02-25_Office-ESA-Inspection
Sub-folder	2019-04-04_Letter-From-Hitchon
Sub-folder	2019-05-25_Basement-Flooding
Sub-folder	Building
Sub-folder	CloseOutDocs
Sub-folder	Closeout-Docs
Sub-folder	Contracts
Sub-folder	Cost-Overruns
Sub-folder	Costs-Estimates
Sub-folder	Deficiencies
Sub-folder	dwgs
Sub-folder	Electrical
Sub-folder	Elevator-Passenger
Sub-folder	Financial
Sub-folder	Grating
Sub-folder	Insurance-Safety
Sub-folder	Invoices
Sub-folder	Meetings
Sub-folder	PDFs
Sub-folder	Permit-Submissions
Sub-folder	Procure
Sub-folder	Quotes
Sub-folder	RailPitBuilding1
Sub-folder	Scanned-Docs
Sub-folder	Schedule
Sub-folder	Stat-Decs
Sub-folder	Statements-Invoices
Sub-folder	Statutory-Declarations
Sub-folder	Vipond-Files

"Contractors" folder consists of the followings

Sub-folder	3M
Sub-folder	4-Seasons
Sub-folder	Abell
Sub-folder	AccurateRail
Sub-folder	ACTesla
Sub-folder	ActiveScale
Sub-folder	AdvanceMillwrights
Sub-folder	AGHS
Sub-folder	AlliedTrack
Sub-folder	All-Rite_Doors
Sub-folder	Antec-Appraisals
Sub-folder	Artech_Delmer
Sub-folder	Austin-Roofing
Sub-folder	Axiom
Sub-folder	Battlefield
Sub-folder	BayviewCaulking
Sub-folder	BinMaster
Sub-folder	BrantEngineeredSystems
Sub-folder	BuildingCode
Sub-folder	CN-Rail
Sub-folder	Coco
Sub-folder	Cphoon
Sub-folder	CompleteMechanical
Sub-folder	Convergint
Sub-folder	CS_Explovent
Sub-folder	CSI
Sub-folder	CSI_Cukurova
Sub-folder	D1-Railings

Documentation List - (Organized by folder heading followed by folder/file name)

Sub-folder	Dircam
Sub-folder	Disal
Sub-folder	Duke-Electric
Sub-folder	Eastwood
Sub-folder	Enviro-Cor
Sub-folder	FIKE
Sub-folder	GarageLiving
Sub-folder	GB-Caulking
Sub-folder	Gilbert-Meachern
Sub-folder	Great-Northern-Insulation
Sub-folder	GuriGroup
Sub-folder	Hilti
Sub-folder	Horst
Sub-folder	HPElectrical
Sub-folder	IAC
Sub-folder	ICI_Fire-Sprays
Sub-folder	ICS_TruckScaleAutomation
Sub-folder	IEP
Sub-folder	JensenHughes
Sub-folder	Jim-Depoorter
Sub-folder	JosephHaulage
Sub-folder	KDM
Sub-folder	KMJ
Sub-folder	KMJ-MachineryMover
Sub-folder	LanHack
Sub-folder	LumarFire
Sub-folder	MallotCreek
Sub-folder	Marcatto
Sub-folder	Marciano
Sub-folder	McCalaster-Painting
Sub-folder	Meridian
Sub-folder	MGMiscMetals
Sub-folder	MiddlekoopSheetMetal
Sub-folder	MiddlekoopSteelMetal
Sub-folder	MKB
Sub-folder	MotionIndustries
Sub-folder	MWS
Sub-folder	nalp-Electrical-Lighting
Sub-folder	NewMechanical_CompSciSub
Sub-folder	NORD
Sub-folder	OakesWelding
Sub-folder	OTIS
Sub-folder	P.C.Caulking
Sub-folder	Parkview
Sub-folder	PC-Caulking
Sub-folder	Piping
Sub-folder	PLC
Sub-folder	PremierTech
Sub-folder	Protect-All-Shrink-Wrap
Sub-folder	RapidSteel
Sub-folder	Rassaun
Sub-folder	RBT
Sub-folder	SAT-Metal
Sub-folder	SiloCleaning.ca
Sub-folder	Sodablast-Vandenheede
Sub-folder	Sonitrol
Sub-folder	SparkPower
Sub-folder	SpringShowersIrrigation
Sub-folder	Steelway
Sub-folder	STM
Sub-folder	Stonhard
Sub-folder	TorontoGranite
Sub-folder	Tottle
Sub-folder	TowerScaffold
Sub-folder	Upak
Sub-folder	Vipond
Sub-folder	ViveMechanical
Sub-folder	Walinga
Word file	ElectricalContractors

Documentation List - (Organized by folder heading followed by folder/file name)

Word file	ElectricalContractors
Text file	GeneralContractors
Zip file	LatestFiles_2017-08-04 (contains 26 files + 1 zip file)

Individual file received (via e-mail)

PDF file	1. Vicano - Statement of Claim
PDF file	2. Statement of Claim Golden Miles v Brantford et al CV-21-86 dated March 29, 2021
PDF file	3. Statement of Defence dated July 23, 2021
PDF file	4. June 2020 inspection report
PDF file	4.1. Building Code Ruling 19-17-1537 dated August 29, 2019

PDF file	1 - Claim for Lien (BC354820)
PDF file	2 - Claim for Lien (BC356416)
PDF file	3 - Certificate of Action (BC358285)
PDF file	4 - Order of Justice Gibson
PDF file	5 - Order of Justice McEwen
PDF file	6 - Record of Service and Assignment Court Notice
PDF file	7 - Summary of Invoices
PDF file	8 - Bill of Costs
PDF file	122919 Correspondence 27-MAY-2022

PDF file	7 - Statement of Account
PDF file	122919 Correspondence 01-MAY-2023
PDF file	Horizon Drywall Subcontract and Invoices

PDF files	Vicano Draw Summary 01
PDF files	Vicano Draw Summary 02
PDF files	Vicano Draw Summary 03
PDF files	Vicano Draw Summary 04
PDF files	Vicano Draw Summary 05
PDF files	Vicano Draw Summary 06
PDF files	Vicano Draw Summary 07
PDF files	Vicano Draw Summary 08
PDF files	Vicano Draw Summary 09
PDF files	Vicano Draw Summary 10
PDF files	Vicano Draw Summary 11
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PDF files	Vicano Draw Summary 25
PDF files	Vicano Draw Summary 26
PDF files	Vicano Draw Summary 27
PDF files	Vicano Draw Summary 28
PDF files	Vicano Draw Summary 29
PDF files	Vicano Draw Summary 30

APPENDIX B – ALTUS REVIEW OF VICANO DRAW NO. 30 CLAIM

Altus Review of Vicano's Claim
Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade invoices related to the Inver Park Klime	\$ 25,680.96
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,583.87
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Cost Categories							
				Legitimate - Division 2 to 16	Duplicate or Incorrect	Hour Paid	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)	
AGF Rebar	40717	\$ 41,775.00	Draw #5								\$ 41,775.00
AGF Rebar	29443	\$ 29,665.00	Draw #5								\$ 29,665.00
AGF Rebar	43008	\$ 7,680.00	Draw #6	\$ 7,680.00							
AGF Rebar	43803	\$ 20,335.75	Draw #7	\$ 20,335.75							
AGF Rebar	44640	\$ 28,344.25	Draw #8	\$ 28,344.25							
AGF Rebar	46712	\$ 5,800.00	Draw #10	\$ 5,800.00							
AGF Rebar	47431	\$ 168,960.00	Draw #11	\$ 168,960.00							
AGF Rebar	46832	\$ 5,218.15	Draw #11	\$ 5,218.15							
AGF Rebar	52190	\$ 1,795.00	Draw #17	\$ 1,795.00							
AGF Rebar	52189	\$ 31,902.98	Draw #17	\$ 31,902.98							
AGF Rebar	57622	\$ 5,125.00	Draw #23	\$ 5,125.00							
AGF Rebar (wire mesh)	59548	\$ 2,100.00	Draw #26	\$ 2,100.00							
Accurate Railroad	18-1004002	\$ 9,035.00	Draw #24	\$ 9,035.00							
All Pro	19763	\$ 4,958.16	Draw #8	\$ 4,958.16							
All Pro	20751	\$ 2,700.00	Draw #13	\$ 2,700.00							
All Pro	20934	\$ 32,510.18	Draw #14	\$ 32,510.18							
All Pro	21401	\$ 262.80	Draw #16	\$ 262.80							
All Pro	21638	\$ 187.60	Draw #17	\$ 187.60							
All Pro	216921	\$ 1,519.07	Draw #18	\$ 1,519.07							
All Pro	22888	\$ 6,164.13	Draw #22	\$ 6,164.13							
All Pro	23317	\$ 5,339.38	Draw #24	\$ 5,339.38							
All Pro	23547	\$ 4,498.70	Draw #25	\$ 4,498.70							
All Pro (PC # 10)	23807	\$ 44,160.06	Draw #26	\$ 44,160.06							
All Pro	23999	\$ 424.82	Draw #27	\$ 424.82							
All Pro	24217	\$ 5,969.65	Draw #29	\$ 5,969.65							
All Pro	23805	\$ 323.00	Draw #26	\$ 323.00							
Adlers Main Tile	11821	\$ 27,782.46	Draw #13	\$ 27,782.46							
Adlers Main Tile	12231	\$ 299.80	Draw #17	\$ 299.80							
Adlers Main Tile	13404	\$ 8,733.75	Draw #26	\$ 8,733.75							
Adlers Main Tile	13570	\$ 26,201.25	Draw #27	\$ 26,201.25							
Adlers Main Tile	13571	\$ 7,435.51	Draw #27	\$ 7,435.51							
Adlers Main Tile	13671	\$ 1,047.73	Draw #29	\$ 1,047.73							
Atlantic Industries	INV43308	\$ 13,384.25	Draw #13	\$ 13,384.25							
Atlantic Industries	INV43303	\$ 7,787.20	Draw #13	\$ 7,787.20							
Brantford Power	2016-09-16	\$ 26.17	Draw #4							\$ 26.17	
Brantford Power	2016-10-18	\$ 88.00	Draw #5							\$ 88.00	
Brantford Power	2016-11-16	\$ 82.57	Draw #5							\$ 82.57	
Brantford Power	2016-12-15	\$ 107.71	Draw #5							\$ 107.71	
Brantford Power	2017-01-17	\$ 290.87	Draw #5							\$ 290.87	
Brantford Power	2017-02-15	\$ 263.58	Draw #5							\$ 263.58	
Brantford Power	2017-03-15	\$ 254.92	Draw #5							\$ 254.92	
Brantford Power	2017-04-19	\$ 283.63	Draw #6							\$ 283.63	
Brantford Power	2017-05-15	\$ 189.52	Draw #7							\$ 189.52	
Brantford Power	2017-06-15	\$ 155.13	Draw #9							\$ 155.13	
Brantford Power	2017-07-18	\$ 142.24	Draw #9							\$ 142.24	
Brantford Power	2017-08-16	\$ 77.63	Draw #10							\$ 77.63	
Brantford Power	2017-09-18	\$ 103.39	Draw #11							\$ 103.39	
Brantford Power	2017-10-17	\$ 93.83	Draw #12							\$ 93.83	
Brantford Power	2017-11-16	\$ 112.26	Draw #13							\$ 112.26	
Brantford Power	2017-12-15	\$ 207.92	Draw #14							\$ 207.92	
Brantford Power	2018-01-16	\$ 180.13	Draw #15							\$ 180.13	
Brantford Power	2018-02-14	\$ 191.91	Draw #16							\$ 191.91	
Brantford Power	2018-03-15	\$ 206.03	Draw #17							\$ 206.03	
Brantford Power	2018-04-16	\$ 206.47	Draw #18							\$ 206.47	
Brantford Power	2018-05-15	\$ 365.86	Draw #19							\$ 365.86	
Brantford Power	2018-06-15	\$ 427.22	Draw #20							\$ 427.22	
Brantford Power	2018-07-17	\$ 504.81	Draw #21							\$ 504.81	
Brantford Power	2018-08-16	\$ 518.06	Draw #22							\$ 518.06	
Brantford Power	2018-09-18	\$ 523.47	Draw #23							\$ 523.47	
Brantford Power	2018-10-16	\$ 525.62	Draw #24							\$ 525.62	
Brantford Power	2018-11-16	\$ 709.42	Draw #25							\$ 709.42	
Brantford Power	2018-12-17	\$ 534.29	Draw #26							\$ 534.29	
Brantford Power	2019-01-10	\$ 115.40	Draw #27							\$ 115.40	
Bernigman	60265	\$ 2,185.00	Draw #11		\$ 2,185.00						\$ 2,185.00
Brantford Glass	60285	\$ 3,695.00	Draw #11		\$ 3,695.00						\$ 3,695.00
Brantford Glass	61808	\$ 4,210.00	Draw #26	\$ 4,210.00							
Brantford Glass	61843	\$ 156.70	Draw #27	\$ 156.70							
Brantford Glass	61844	\$ 1,997.00	Draw #27	\$ 1,997.00							
Brantford Glass	62001	\$ 703.97	Draw #30	\$ 703.97							
Brantford Glass	61998	\$ 1,116.33	Draw #30	\$ 1,116.33							
BEST	16-056	\$ 2,000.00	Draw #5							\$ 2,000.00	
BEST	16-055	\$ 1,500.00	Draw #5							\$ 1,500.00	
BEST	17-023	\$ 13,600.00	Draw #9			\$ 13,600.00					
BEST	17-037	\$ 3,520.00	Draw #12			\$ 3,520.00					
BEST	18-005	\$ 1,500.00	Draw #16			\$ 1,500.00					
BEST	18-009	\$ 6,600.00	Draw #17			\$ 6,600.00					
BEST	18-007	\$ 3,500.00	Draw #17			\$ 3,500.00					
BEST	18-008	\$ 2,100.00	Draw #17			\$ 2,100.00					
Building	1892	\$ 31,625.00	Draw #6	\$ 31,625.00							
Building	1919	\$ 13,613.14	Draw #8	\$ 13,613.14							
Building	1964	\$ 6,035.15	Draw #10	\$ 6,035.15							
Building	1947	\$ 1,650.00	Draw #10	\$ 1,650.00							
Building	1976	\$ 88,536.25	Draw #11	\$ 88,536.25							
Building	2189	\$ 1,386.00	Draw #22	\$ 1,386.00							
Building	2196	\$ 988.00	Draw #23	\$ 988.00							
BML Roofing	3031842	\$ 47,789.00	Draw #23	\$ 47,789.00							
BML Roofing	3031885	\$ 19,500.00	Draw #24	\$ 19,500.00							
BML Roofing	3032084	\$ 5,371.00	Draw #27	\$ 5,371.00							
Black & White	1984	\$ 24,300.00	Draw #25	\$ 24,300.00							
Black & White	2015	\$ 12,204.00	Draw #26	\$ 12,204.00							
BD Construction	202	\$ 42,800.00	Draw #25	\$ 42,800.00							
BD Construction	202-1	\$ 16,800.00	Draw #26	\$ 16,800.00							
Canadian Woodland	131084	\$ 34,800.00	Draw #13	\$ 34,800.00							
COB Caulking	19	\$ 4,762.00	Draw #24	\$ 4,762.00							
City of Brantford		\$ 10,000.00	Draw #1							\$ 10,000.00	
City of Brantford		\$ 9,437.00	Draw #2							\$ 9,437.00	
City of Brantford		\$ 235.00	Draw #5							\$ 235.00	
City of Brantford		\$ 800.00	Draw #5							\$ 800.00	
City of Brantford	176404	\$ 66.78	Draw #5							\$ 66.78	
City of Brantford	176636	\$ 33.39	Draw #6					\$ 33.39			
City of Brantford		\$ 34,362.00	Draw #6					\$ 34,362.00			
City of Brantford		\$ 235.00	Draw #7					\$ 235.00			
City of Brantford		\$ 350.00	Draw #8		\$ 350.00						
City of Brantford		\$ 435.00	Draw #8		\$ 435.00						
City of Brantford		\$ 5,000.00	Draw #9					\$ 5,000.00			
City of Brantford		\$ 939.48	Draw #23					\$ 939.48			
City of Brantford		\$ 1,000.00	Draw #11					\$ 1,000.00			
City of Brantford		\$ 1,957.50	Draw #12					\$ 1,957.50			
City of Brantford		\$ 7,250.00	Draw #14					\$ 7,250.00			
City of Brantford		\$ 2,893.20	Draw #14					\$ 2,893.20			
City of Brantford		\$ 1,525.00	Draw #15			\$ 1,525.00					
City of Brantford		\$ 235.00	Draw #19					\$ 235.00			
City of Brantford		\$ 235.00	Draw #19					\$ 235.00			
City of Brantford		\$ 750.00	Draw #20					\$ 750.00			
CS Construction Sp	A337003029	\$ 43,235.29	Draw #11	\$ 43,235.29							
D&D Masonry	4539	\$ 50,000.00	Draw #8	\$ 50,000.00							
D&D Masonry	4551	\$ 75,000.00	Draw #9	\$ 75,000.00							
D&D Masonry	4578	\$ 55,000.00	Draw #10	\$ 55,000.00							
D&D Masonry	4596	\$ 25,000.00	Draw #11	\$ 25,000.00							
D&D Masonry	4637	\$ 40,000.00	Draw #15	\$ 40,000.00							
D&D Masonry	4658	\$ 25,000.00	Draw #17	\$ 25,000.00							
D&D Masonry	4780	\$ 47,600.00	Draw #26	\$ 47,600.00							
D&D Masonry	4695	\$ 30,000.00	Draw #21	\$ 30,000.00							
D&D Masonry	4732	\$ 40,000.00	Draw #24	\$ 40,000.00							
D&D Masonry	4613	\$ 8,480.00	Draw #12	\$ 8,480.00							
D&D Masonry	4633	\$ 6,954.00	Draw #14	\$ 6,954.00							
D&D Masonry	4660	\$ 5,856.00	Draw #17	\$ 5,856.00							
D&D Masonry	755311	\$ 20,076.00	Draw #26	\$ 20,076.00							
D&D Masonry	759380	\$ 745.00	Draw #27	\$ 745.00							
D&D Masonry	759097	\$ 8,793.00	Draw #27	\$ 8,793.00							
D&D Masonry	760958	\$ 19,309.99	Draw #27	\$ 19,309.99							
D&D Masonry	760972	\$ 145.00	Draw #27	\$ 145.00							
D&D Masonry	760969	\$ 710.00	Draw #27	\$ 710.00							

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST (before Holdback)

Legend:	
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade Invoices related to the Inlet Park Village	\$ 23,691.26
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,583.87
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade Invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Cost Categories						
				Legitimate - Division 2 to 16	Duplicate or Incorrect	Inlet Park	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)
EDS Plumbing	2994	\$ 11,000.00	Draw #24	\$ 11,000.00						
EDS Plumbing	2995	\$ 3,500.00	Draw #24	\$ 3,500.00						
EDS Plumbing	3031	\$ 118.00	Draw #26	\$	\$ 118.00					\$ 580.00
GRC A	PL3326	\$ 280.00	Draw #4	\$			\$ 400.00			
GRC A	PL3706	\$ 400.00	Draw #16	\$						
Great Northern Insulation	796720	\$ 3,500.00	Draw #9	\$ 3,500.00						
Great Northern Insulation	827933	\$ 1,000.00	Draw #12	\$ 1,000.00						
Great Northern Insulation	909599	\$ 40,000.00	Draw #19	\$ 40,000.00						
Great Northern Insulation	921304	\$ 175,000.00	Draw #20	\$ 175,000.00						
Great Northern Insulation	934659	\$ 155,000.00	Draw #21	\$ 155,000.00						
Great Northern Insulation	949526	\$ 20,000.00	Draw #22	\$ 20,000.00						
Great Northern Insulation	979021	\$ 19,970.00	Draw #24	\$ 19,970.00						
Gedco	3924	\$ 2,948.80	Draw #12	\$	\$ 2,948.80					
Gerrie Electric	9869792	\$ 104,014.83	Draw #10	\$ 104,014.83						
Halton Forming	52843	\$ 15,940.00	Draw #10	\$ 15,940.00						
Halton Forming	52159	\$ 8,720.00	Draw #11	\$ 8,720.00						
Halton Forming	53422	\$ 2,860.00	Draw #18	\$ 2,860.00						
Halton Forming	53573	\$ 3,340.00	Draw #20	\$ 3,340.00						
Halton Forming	53820	\$ 25,038.00	Draw #24	\$ 25,038.00						
Halton Forming	53718	\$ 28,002.00	Draw #23	\$ 28,002.00						
Halton Forming	53900	\$ 5,616.00	Draw #25	\$ 5,616.00						
Hanks Painting	3748	\$ 13,225.00	Draw #23	\$ 13,225.00						
Hanks Painting	3801	\$ 5,500.00	Draw #26	\$ 5,500.00						
Hanks Painting	3816	\$ 1,300.00	Draw #29	\$ 1,300.00						
Horizon Drywall	1265	\$ 18,813.00	Draw #10	\$	\$ 18,813.00					
Horizon Drywall	1426	\$ 24,880.00	Draw #22	\$ 24,880.00						
Horizon Drywall	1433	\$ 9,330.00	Draw #23	\$ 9,330.00						
Horizon Drywall	1465	\$ 12,440.00	Draw #25	\$ 12,440.00						
Horizon Drywall	1476	\$ 45,500.00	Draw #26	\$ 45,500.00						
Horizon Drywall	1498	\$ 14,130.00	Draw #27	\$ 14,130.00						
Ispan	20181467-1	\$ 2,596.00	Draw #26	\$ 2,596.00						
J.H. Cobson	46742	\$ 1,500.00	Draw #3	\$					\$ 1,500.00	
Jensen Hughes	DT162218	\$ 4,000.00	Draw #3	\$					\$ 4,000.00	
Jensen Hughes	15472	\$ 2,400.00	Draw #4	\$					\$ 2,400.00	
Jensen Hughes	18546	\$ 6,600.00	Draw #5	\$					\$ 6,600.00	
Jensen Hughes	1923	\$ 860.00	Draw #5	\$					\$ 860.00	
Jensen Hughes	20079	\$ 4,300.00	Draw #5	\$					\$ 4,300.00	
Jensen Hughes	21551	\$ 2,050.00	Draw #7	\$	\$ 2,050.00					
Jensen Hughes	22937	\$ 3,850.00	Draw #9	\$	\$ 3,850.00					
Jensen Hughes	25366	\$ 13,240.00	Draw #12	\$	\$ 13,240.00					
James McCracken	2016-Jul-21	\$ 1,662.50	Draw #3	\$					\$ 1,662.50	
KDM	J003885	\$ 47,552.50	Draw #6	\$ 47,552.50						
KDM	J003927	\$ 110,460.00	Draw #7	\$ 110,460.00						
KDM	J003941	\$ 180,112.50	Draw #8	\$ 180,112.50						
KDM	J03988	\$ 101,400.00	Draw #9	\$ 101,400.00						
KDM	J004020	\$ 68,600.00	Draw #10	\$ 68,600.00						
KDM	J004044	\$ 70,055.00	Draw #11	\$ 70,055.00						
KDM	J004081	\$ 100,557.75	Draw #12	\$ 100,557.75						
KDM	J004108	\$ 75,815.00	Draw #13	\$ 75,815.00						
KDM	J004255	\$ 33,782.50	Draw #17	\$ 33,782.50						
KDM	J004295	\$ 35,665.00	Draw #18	\$ 35,665.00						
KDM	J004303	\$ 178,532.50	Draw #19	\$ 178,532.50						
KDM	J004371	\$ 90,131.50	Draw #20	\$ 90,131.50						
KDM	J004386	\$ 55,095.00	Draw #21	\$ 55,095.00						
KDM	J004336	\$ 9,790.00	Draw #19	\$ 9,790.00						
KDM	J004414	\$ 147,788.96	Draw #22	\$ 147,788.96						
KDM	J004439	\$ 76,434.90	Draw #23	\$ 76,434.90						
KDM	J004469	\$ 55,092.22	Draw #24	\$ 55,092.22						
KDM	J004497	\$ 133,995.00	Draw #25	\$ 133,995.00						
KDM	J004525	\$ 54,800.00	Draw #26	\$ 54,800.00						
KDM	J004553	\$ 9,975.00	Draw #27	\$ 9,975.00						
Lanback	LH17088	\$ 9,648.00	Draw #6	\$	\$ 9,648.00					
Lanback	LH17172	\$ 26,892.60	Draw #11	\$	\$ 26,892.60					
Lanback	LH18046	\$ 10,123.60	Draw #14	\$	\$ 10,123.60					
Lanback	LH18197	\$ 3,755.40	Draw #21	\$	\$ 3,755.40					
Lahman Precast	1924-Aug-15	\$ 217,711.00	Draw #26	\$ 19,709.40	\$ 2,001.60					
MAD Concrete	1903-Jun-18	\$ 2,600.00	Draw #12	\$	\$ 2,600.00					
Masters	33846	\$ 3,974.40	Draw #10	\$				\$ 3,974.40		
Masters	240764	\$ 4,620.24	Draw #11	\$				\$ 4,620.24		
Masters	35915	\$ 4.00	Draw #26	\$					\$ 4.00	
Masters	43344	\$ 41,766.00	Draw #24	\$					\$ 41,766.00	
Martin Vyn	8221	\$ 4,402.88	Draw #21	\$ 4,402.88						
Martin Vyn	8233	\$ 1,859.38	Draw #22	\$ 1,859.38						
Middelkoop	17-704	\$ 10,542.61	Draw #10	\$	\$ 10,542.61					
Middelkoop		\$ 10,542.61	Draw #26	\$	\$ 10,542.61					
Middelkoop	17-810	\$ 1,089.52	Draw #11	\$	\$ 1,089.52					
Middelkoop		\$ 1,089.52	Draw #26	\$	\$ 1,089.52					
Middelkoop	18-304	\$ 9,234.30	Draw #18	\$ 9,234.30						
Middelkoop		\$ 9,234.30	Draw #26	\$ 9,234.30						
Middelkoop	18-375	\$ 25,000.00	Draw #18	\$ 25,000.00						
Middelkoop	18-485	\$ 15,000.00	Draw #19	\$ 15,000.00						
Middelkoop	18-701	\$ 10,000.00	Draw #21	\$ 10,000.00						
Middelkoop	18-799	\$ 15,000.00	Draw #22	\$ 15,000.00						
Middelkoop	18-923	\$ 15,000.00	Draw #23	\$ 15,000.00						
Middelkoop	18-1053	\$ 40,000.00	Draw #24	\$ 40,000.00						
Middelkoop		\$ 120,800.00	Draw #26	\$ 120,800.00						
Middelkoop	18-791	\$ 15,300.00	Draw #22	\$ 15,300.00						
Middelkoop		\$ 15,300.00	Draw #26	\$ 15,300.00						
Middelkoop	18-854	\$ 8,300.00	Draw #23	\$ 8,300.00						
Middelkoop		\$ 8,300.00	Draw #26	\$ 8,300.00						
Middelkoop	18-725	\$ 13,650.00	Draw #25	\$ 13,650.00						
Middelkoop		\$ 13,650.00	Draw #26	\$ 13,650.00						
MG Misc	3291	\$ 130,000.00	Draw #11	\$ 130,000.00						
MG Misc	3307	\$ 79,225.00	Draw #11	\$ 79,225.00						
MG Misc	3294	\$ 8,333.00	Draw #11	\$ 8,333.00						
MG Misc	3340	\$ 406.00	Draw #12	\$ 406.00						
MG Misc	3388	\$ 25,000.00	Draw #16	\$ 25,000.00						
MG Misc	3434	\$ 30,000.00	Draw #17	\$ 30,000.00						
MG Misc	3455	\$ 40,000.00	Draw #18	\$ 40,000.00						
MG Misc	3483	\$ 35,000.00	Draw #19	\$ 35,000.00						
MG Misc	3514	\$ 35,000.00	Draw #20	\$ 35,000.00						
MG Misc	3552	\$ 40,000.00	Draw #21	\$ 40,000.00						
MG Misc	3580	\$ 30,000.00	Draw #21	\$ 30,000.00						
MG Misc	3599	\$ 5,100.00	Draw #21	\$ 5,100.00						
MG Misc	3583	\$ 754.00	Draw #21	\$ 754.00						
MG Misc	3484	\$ 5,893.60	Draw #19	\$				\$ 5,893.60		
MG Misc	3525	\$ 1,429.00	Draw #20	\$				\$ 1,429.00		
MG Misc	3584	\$ 1,790.71	Draw #21	\$				\$ 1,790.71		
MG Misc	3604	\$ 6,677.85	Draw #22	\$ 6,677.85						
MG Misc	3607	\$ 367.50	Draw #22	\$ 367.50						
MG Misc	3633	\$ 25,640.00	Draw #23	\$ 25,640.00						
MG Misc	3642	\$ 90,000.00	Draw #23	\$ 90,000.00						
MG Misc	4448	\$ 200,000.00	Draw #29	\$ 200,000.00						
MG Misc	3667	\$ 75,000.00	Draw #25	\$ 75,000.00						
MG Misc	4409	\$ 669.00	Draw #26	\$ 669.00						
MG Misc	4404	\$ 11,986.00	Draw #26	\$ 11,986.00						
MG Misc	4402	\$ 1,725.00	Draw #26	\$	\$ 1,725.00					
MG Misc	4407	\$ 1,080.00	Draw #26	\$ 1,080.00						
MG Misc	4408	\$ 1,667.40	Draw #26	\$ 1,667.40						
MG Misc	4413	\$ 9,020.00	Draw #27	\$ 9,020.00						

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade invoices related to the Inver Park Home	\$ 25,569.26
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,583.87
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Cost Categories							
				Legitimate - Division 2 to 16	Duplicate or Incorrect	Inver Park	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)	
Steelway	IN31788	\$ 278,039.77	Draw #9	\$ 278,039.77							
Steelway	IN32457	\$ 115,456.42	Draw #11	\$ 115,456.42							
Steelway	IN33853	\$ 27,933.42	Draw #15	\$ 27,933.42							
Steelway	IN34916	\$ 8,802.41	Draw #19	\$ 8,802.41							
Steelway	IN34481	\$ 335,432.46	Draw #17	\$ 335,432.46							
Steelway	IN35220	\$ 9,946.76	Draw #20	\$ 9,946.76							
Steelway	IN35580	\$ 20,837.50	Draw #21	\$ 20,837.50							
Steelway	IN35905	\$ 29,509.71	Draw #22	\$ 29,509.71							
Steelway	IN37180	\$ 2,048.98	Draw #26	\$ 2,048.98							
Spectrum Glazing	7425-Nov-8	\$ 20,670.00	Draw #25	\$ 20,670.00							
Stonehard	10151174	\$ 30,525.00	Draw #22	\$ 30,525.00							
Tettle	782	\$ 973.70	Draw #7					\$ 973.70			
Tettle	8011	\$ 12,127.01	Draw #11	\$ 12,127.01							
Tettle	8008	\$ 24,860.00	Draw #11	\$ 24,860.00							
Tettle	8055	\$ 66,000.00	Draw #11	\$ 66,000.00							
Tettle	8378	\$ 20,000.00	Draw #17	\$ 20,000.00							
Tettle	8442	\$ 13,440.00	Draw #18	\$ 13,440.00							
Tettle	8943	\$ 45,000.00	Draw #29	\$ 45,000.00							
Tettle	8982	\$ 70,000.00	Draw #29	\$ 70,000.00							
Tettle	9007	\$ 27,000.00	Draw #30	\$ 27,000.00							
Tettle	8150	\$ 16,968.34	Draw #13	\$ 16,968.34	\$ 16,968.34						
Tettle	8123	\$ 74.00	Draw #13	\$ 74.00				\$ 74.00			
Tettle	8573	\$ 74.00	Draw #21	\$ 74.00				\$ 74.00			
Tettle	8960	\$ 74.00	Draw #29	\$ 74.00				\$ 74.00			
Tettle	8145	\$ 170.00	Draw #13	\$ 170.00				\$ 170.00			
Tettle	8383	\$ 6,464.23	Draw #17	\$ 6,464.23				\$ 6,464.23			
Tettle	8446	\$ 5,463.57	Draw #18	\$ 5,463.57				\$ 5,463.57			
Tettle	8443	\$ 1,669.37	Draw #18	\$ 1,669.37				\$ 1,669.37			
Tettle	8444	\$ 1,728.23	Draw #18	\$ 1,728.23							
Tettle	8445	\$ 5,160.00	Draw #18	\$ 5,160.00							
Tettle	8509	\$ 3,462.29	Draw #19	\$ 3,462.29							
Tettle	8520	\$ 167.70	Draw #20	\$ 167.70							
Tettle	8524	\$ 309.94	Draw #20	\$ 309.94				\$ 309.94			
Tettle	8429	\$ 8,690.00	Draw #20	\$ 8,690.00							
Tettle	8555	\$ 20,000.00	Draw #20	\$ 20,000.00							
Tettle	8626	\$ 30,000.00	Draw #21	\$ 30,000.00							
Tettle	8622	\$ 33,000.00	Draw #21	\$ 33,000.00							
Tettle	8663	\$ 80,000.00	Draw #23	\$ 80,000.00							
Tettle	8719	\$ 160,000.00	Draw #23	\$ 160,000.00							
Tettle	8752	\$ 150,000.00	Draw #24	\$ 150,000.00							
Tettle	8820	\$ 100,000.00	Draw #25	\$ 100,000.00							
Tettle	8873	\$ 20,000.00	Draw #26	\$ 20,000.00							
Tettle	8942	\$ 125,000.00	Draw #29	\$ 125,000.00							
Tettle	8981	\$ 65,000.00	Draw #29	\$ 65,000.00							
Tettle	9005	\$ 30,000.00	Draw #30	\$ 30,000.00							
Tettle	8819	\$ 12,000.00	Draw #25	\$ 12,000.00							
Tettle	8871	\$ 12,000.00	Draw #26	\$ 12,000.00							
Tettle	8941	\$ 20,000.00	Draw #29	\$ 20,000.00							
Tettle	8983	\$ 8,000.00	Draw #29	\$ 8,000.00							
Tettle	8754	\$ 8,897.49	Draw #24	\$ 8,897.49							
Tettle	8938	\$ 7,500.00	Draw #29	\$ 7,500.00							
Tettle	8985	\$ 7,675.00	Draw #29	\$ 7,675.00							
Tettle	8726	\$ 74.00	Draw #24	\$ 74.00				\$ 74.00			
Tettle	8640	\$ 1,983.47	Draw #22	\$ 1,983.47				\$ 1,983.47			
Tettle	8630	\$ 4,420.00	Draw #22	\$ 4,420.00				\$ 4,420.00			
Tettle	8659	\$ 12,000.00	Draw #22	\$ 12,000.00				\$ 12,000.00			
Tettle	8818	\$ 40,000.00	Draw #25	\$ 40,000.00							
Tettle	8984	\$ 26,410.00	Draw #29	\$ 26,410.00							
Tettle	8882	\$ 4,155.05	Draw #26	\$ 4,155.05							
Tettle	8934	\$ 11,654.76	Draw #29	\$ 11,654.76							
Tettle	9006	\$ 10,000.00	Draw #30	\$ 10,000.00							
Tettle	8930	\$ 855.00	Draw #29	\$ 855.00				\$ 855.00			
Tricon Haid	2119	\$ 12,000.00	Draw #5							\$ 12,000.00	
Tricon Haid	2164	\$ 23,050.00	Draw #7	\$ 23,050.00							
Tricon Haid	2182	\$ 21,025.00	Draw #8	\$ 21,025.00							
Tricon Haid	2217	\$ 10,512.50	Draw #11	\$ 10,512.50							
Tricon Haid	2232	\$ 10,512.50	Draw #12	\$ 10,512.50							
Tricon Haid	2216	\$ 31,878.00	Draw #11	\$ 31,878.00							
Tricon Haid	2120	\$ 4,800.00	Draw #5						\$ 4,800.00		
Tricon Haid	2183	\$ 4,322.25	Draw #8	\$ 4,322.25	\$ 497.25						
Tricon Haid	2329	\$ 5,101.25	Draw #19	\$ 5,101.25							
Tricon Haid	2355	\$ 7,546.00	Draw #21	\$ 7,546.00							
Tricon Haid	2387	\$ 10,626.00	Draw #24	\$ 10,626.00							
Tricon Haid	2409	\$ 17,500.00	Draw #26	\$ 17,500.00							
Tricon Haid	2408	\$ 2,485.49	Draw #26	\$ 2,485.49							
Turing Leaf	1117	\$ 8,985.00	Draw #11	\$ 8,985.00				\$ 8,985.00			
Total Laminating	MLN0401503	\$ 1,176.00	Draw #7	\$ 1,176.00							
Total Laminating	MLN0401665	\$ 5,760.00	Draw #8	\$ 5,760.00							
Total Laminating	MLN0401612	\$ 1,156.00	Draw #8	\$ 1,156.00							
Total Laminating	MLN0401771	\$ 6,916.00	Draw #9	\$ 6,916.00							
Total Laminating	MLN0402119	\$ 5,975.64	Draw #11	\$ 5,975.64							
Total Laminating	MLN0402185	\$ 9,927.84	Draw #11	\$ 9,927.84							
Total Laminating	MLN0402186	\$ 4,642.80	Draw #11	\$ 4,642.80							
Total Laminating	MLN0402350	\$ 5,120.00	Draw #12	\$ 5,120.00							
Total Laminating	MLN0402349	\$ 16,640.00	Draw #12	\$ 16,640.00							
Total Laminating	MLN0402348	\$ 16,640.00	Draw #12	\$ 16,640.00							
Total Laminating	MLN0402227	\$ 9,602.56	Draw #12	\$ 9,602.56							
Total Laminating	MLN0402236	\$ 6,535.68	Draw #12	\$ 6,535.68							
Total Laminating	MLN0402966	\$ 8,217.12	Draw #17	\$ 8,217.12							
Total Laminating	MLN0403209	\$ 12,615.45	Draw #19	\$ 12,615.45							
Total Laminating	MLN0403538	\$ 1,248.12	Draw #22	\$ 1,248.12							
Total Laminating	MLN0403738	\$ 1,498.08	Draw #23	\$ 1,498.08							
Total Laminating	MLN0404022	\$ 3,742.48	Draw #24	\$ 3,742.48							
Williams	IN0159463	\$ 8,474.75	Draw #11	\$ 8,474.75							
Williams	IN0160564	\$ 2,266.00	Draw #16	\$ 2,266.00							
VCL		\$ 10,000.00	Draw #4					\$ 10,000.00			
VCL	2016-Jul-8	\$ 250.00	Draw #4					\$ 250.00			
VCL	2016-Sep-21	\$ 250.00	Draw #4					\$ 250.00			
VCL	2016-Oct-27	\$ 150.00	Draw #5					\$ 150.00			
VCL	2016-Oct-27	\$ 250.00	Draw #5					\$ 250.00			
VCL	2016-Sep-21	\$ 235.00	Draw #4					\$ 235.00			
VG Architects	25135	\$ 5,620.00	Draw #5					\$ 5,620.00			
VG Architects	25256	\$ 2,010.00	Draw #5					\$ 2,010.00			
Vipond Fire Protection	192433	\$ 7,500.00	Draw #5					\$ 7,500.00			
Vipond Fire Protection	220981	\$ 2,750.00	Draw #16				\$ 2,750.00				
Vipond Fire Protection	212545	\$ 3,850.00	Draw #12	\$ 3,850.00							
Vipond Fire Protection	228644	\$ 53,640.00	Draw #20	\$ 53,640.00							
Vipond Fire Protection	229687	\$ 15,000.00	Draw #21	\$ 15,000.00							
Vipond Fire Protection	232618	\$ 25,000.00	Draw #22	\$ 25,000.00							
Vipond Fire Protection	234427	\$ 9,000.00	Draw #23	\$ 9,000.00							
Vipond Fire Protection	236670	\$ 7,000.00	Draw #24	\$ 7,000.00							
Vipond Fire Protection	239337	\$ 4,760.00	Draw #25	\$ 4,760.00							
Vipond Fire Protection	241090	\$ 10,150.00	Draw #26	\$ 10,150.00							
Vipond Fire Protection	242772	\$ 65,350.00	Draw #27	\$ 65,350.00							
Vipond Fire Protection	244450	\$ 25,000.00	Draw #29	\$ 25,000.00							
Vipond Fire Protection	246134	\$ 32,100.00	Draw #30	\$ 32,100.00							
VanRooyen	16354	\$ 50,000.00	Draw #1							\$ 50,000.00	
VanRooyen	1029	\$ 34,000.00	Draw #3							\$ 34,000.00	
Always Transport	1881	\$ 100.00	Draw #1							\$ 100.00	
Always Transport	1975	\$ 100.00	Draw #3							\$ 100.00	
Always Transport	1757	\$ 100.00	Draw #3							\$ 100.00	
Always Transport	1808	\$ 125.00	Draw #4							\$ 125.00	
Alpine Construction	3921	\$ 2,925.00	Draw #4							\$ 2,925.00	
Alpine Construction	4035	\$ 117.00	Draw #5							\$ 117.00	
Alpine Construction	4055	\$ 3,276.00	Draw #5							\$ 3,276.00	
Alpine Construction	4076	\$ 2,301.00	Draw #5							\$ 2,301.00	
Alpine Construction	4084	\$ 1,248.00	Draw #6	\$ 1,248.00							
Alpine Construction	4115	\$ 1,599.00	Draw #6	\$ 1,599.00							
Alpine Construction	4160	\$ 78.00	Draw #8	\$ 78.00							
Alpine Construction	4207	\$ 7,995.00	Draw #8	\$ 7,995.00							
Alpine Construction	4280	\$ 4,173.00	Draw #11	\$ 4,173.00							
Alpine Construction	4315	\$ 351.00	Draw #12	\$ 351.00							

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:		
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$	13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$	91,939.24
Trade invoices related to the Inver Park Home	\$	25,500.26
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$	130,583.87
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$	744,707.96
Trade invoices not provided but currently treated as legitimate	\$	2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Cost Categories						
				Legitimate - Division 2 to 16	Duplicate or Incorrect	Inver Park	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)
Alpine Construction	4662	\$ 1,800.00	Draw #24	\$ 1,800.00						
Alpine Construction	4693	\$ 8,240.00	Draw #25	\$ 8,240.00						
Alpine Construction	4713	\$ 6,320.00	Draw #26	\$ 6,320.00						
Alpine Construction	4725	\$ 14,547.00	Draw #27	\$ 14,547.00						
Alpine Construction	4729	\$ 1,040.00	Draw #29	\$ 1,040.00						
Alpine Construction	4733	\$ 80.00	Draw #30	\$ 80.00						
Abe's Wash	2994	\$ 300.00	Draw #13					\$ 300.00		
Abe's Wash	2996	\$ 400.00	Draw #14					\$ 400.00		
Abe's Wash	3253	\$ 350.00	Draw #24					\$ 350.00		
Asley Gilbert	1546226	\$ 113.67	Draw #5						\$ 113.67	
Badger	AR00258711	\$ 1,911.00	Draw #26	\$ 1,911.00				\$ 1,911.00		
Ben & Son's	7791	\$ 450.00	Draw #6					\$ 450.00		
Brantford Glass	60333	\$ 557.16	Draw #13		\$ 557.16					
Brantford Glass	60451	\$ 26.44	Draw #13	\$ 26.44						
Brantford Glass	61323	\$ 1,632.14	Draw #22	\$ 1,632.14						
BCT Communications	13718	\$ 570.00	Draw #20	\$ 570.00						
BCT Communications	13998	\$ 174.00	Draw #22	\$ 174.00						
BML	W119570	\$ 435.50	Draw #9		\$ 435.50					
BMC Crane	3772	\$ 900.00	Draw #25					\$ 900.00		
BPCO	S9797-18	\$ 500.00	Draw #24					\$ 500.00		
Brant Overhead Door	11688	\$ 714.02	Draw #12		\$ 714.02					
CRS	1433527	\$ 100.00	Draw #6					\$ 100.00		
City Sign Brantford	276390	\$ 116.00	Draw #26	\$ 116.00						
City Sign Brantford	276395	\$ 1,658.00	Draw #26	\$ 1,658.00						
Corporate Cleaning	1735	\$ 2,345.00	Draw #23					\$ 2,345.00		
Corporate Cleaning	1766	\$ 840.00	Draw #23					\$ 840.00		
Corporate Cleaning	1767	\$ 840.00	Draw #23					\$ 840.00		
Corporate Cleaning	1786	\$ 840.00	Draw #24					\$ 840.00		
Corporate Cleaning	1803	\$ 840.00	Draw #24					\$ 840.00		
Corporate Cleaning	1794	\$ 840.00	Draw #24					\$ 840.00		
Corporate Cleaning	1819	\$ 840.00	Draw #25					\$ 840.00		
Corporate Cleaning	1820	\$ 840.00	Draw #25					\$ 840.00		
Corporate Cleaning	1829	\$ 840.00	Draw #25					\$ 840.00		
Corporate Cleaning	1843	\$ 840.00	Draw #25					\$ 840.00		
Corporate Cleaning	1846	\$ 840.00	Draw #25					\$ 840.00		
Concrete Drilling	43553	\$ 2,232.00	Draw #10					\$ 2,232.00		
Concrete Drilling	4368	\$ 1,904.50	Draw #11	\$ 1,904.50						
Concrete Drilling	44261	\$ 1,828.00	Draw #17	\$ 1,828.00						
Concrete Drilling	44381	\$ 1,979.50	Draw #18	\$ 1,979.50						
Concrete Drilling	44508	\$ 3,206.00	Draw #19	\$ 3,206.00						
Concrete Drilling	44595	\$ 3,366.00	Draw #20	\$ 3,366.00						
Concrete Drilling	44717	\$ 759.00	Draw #21	\$ 759.00						
Concrete Drilling	44793	\$ 770.00	Draw #21	\$ 770.00						
Concrete Drilling	45004	\$ 3,467.00	Draw #23					\$ 3,467.00		
Concrete Drilling	45034	\$ 5,271.00	Draw #23					\$ 5,271.00		
Concrete Drilling	45126	\$ 4,935.00	Draw #24					\$ 4,935.00		
Concrete Drilling	45071	\$ 3,426.00	Draw #24					\$ 3,426.00		
Concrete Drilling	45100	\$ 588.00	Draw #24					\$ 588.00		
Concrete Drilling	45249	\$ 2,208.00	Draw #25		\$ 2,208.00					
Concrete Drilling	45300	\$ 3,552.00	Draw #26					\$ 3,552.00		
Concrete Drilling	45327	\$ 810.00	Draw #26					\$ 810.00		
Cob Caulking	6450	\$ 600.00	Draw #13		\$ 600.00					
Cob Caulking	30	\$ 954.00	Draw #27	\$ 954.00						
Coops Roofs	187954	\$ 10,500.00	Draw #12		\$ 10,500.00					
DeGrandis Concrete	29787	\$ 1,362.50	Draw #5						\$ 1,302.50	
DeGrandis Concrete	29946	\$ 3,270.00	Draw #5						\$ 3,270.00	
DeGrandis Concrete	29782	\$ 786.50	Draw #5						\$ 786.50	
DeGrandis Concrete	29941	\$ 810.00	Draw #5						\$ 810.00	
DeGrandis Concrete	29933	\$ 3,060.00	Draw #5						\$ 3,060.00	
DeGrandis Concrete	29398	\$ 1,476.00	Draw #5						\$ 1,476.00	
DeGrandis Concrete	30568	\$ 934.00	Draw #5						\$ 934.00	
DeGrandis Concrete	32337	\$ 1,294.00	Draw #7	\$ 1,294.00						
DeGrandis Concrete	30608	\$ 1,422.00	Draw #7	\$ 1,422.00						
DeGrandis Concrete	30143	\$ 1,582.25	Draw #8	\$ 1,582.25						
DeGrandis Concrete	31561	\$ 1,099.00	Draw #8	\$ 1,099.00						
DeGrandis Concrete	31918	\$ 1,249.50	Draw #9	\$ 1,249.50						
DeGrandis Concrete	33482	\$ 1,066.00	Draw #11	\$ 1,066.00						
DeGrandis Concrete	33605	\$ 17,668.00	Draw #11	\$ 17,668.00						
DeGrandis Concrete	33849	\$ 2,064.00	Draw #12	\$ 2,064.00						
DeGrandis Concrete	34831	\$ 1,121.00	Draw #12	\$ 1,121.00						
DeGrandis Concrete	34842	\$ 1,482.00	Draw #13	\$ 1,482.00						
DeGrandis Concrete	29349	\$ 1,030.00	Draw #13	\$ 1,030.00						
DeGrandis Concrete	35289	\$ 2,092.00	Draw #13	\$ 2,092.00						
DeGrandis Concrete	36219	\$ 1,002.00	Draw #18	\$ 1,002.00						
DeGrandis Concrete	35523	\$ 750.00	Draw #20	\$ 750.00						
DeGrandis Concrete	37678	\$ 750.00	Draw #20	\$ 750.00						
DeGrandis Concrete	37690	\$ 700.00	Draw #20	\$ 700.00						
DeGrandis Concrete	37948	\$ 750.00	Draw #20	\$ 750.00						
DeGrandis Concrete	37199	\$ 1,028.00	Draw #22	\$ 1,028.00						
DeGrandis Concrete	39080	\$ 774.00	Draw #22	\$ 774.00						
DeGrandis Concrete	37228	\$ 1,028.00	Draw #22	\$ 1,028.00						
DeGrandis Concrete	37026	\$ 750.00	Draw #23	\$ 750.00						
DeGrandis Concrete	37237	\$ 1,158.00	Draw #23	\$ 1,158.00						
DeGrandis Concrete	37566	\$ 1,042.00	Draw #23	\$ 1,042.00						
DeGrandis Concrete	39308	\$ 750.00	Draw #23	\$ 750.00						
DeGrandis Concrete	39306	\$ 802.00	Draw #23						\$ 802.00	
DeGrandis Concrete	39358	\$ 834.00	Draw #25	\$ 834.00						
DeGrandis Concrete	41071	\$ 982.00	Draw #26	\$ 982.00						
DeGrandis Concrete	39069	\$ 1,055.50	Draw #26	\$ 1,055.50						
DeGrandis Concrete	39074	\$ 730.00	Draw #27	\$ 730.00						
Englobe	900213983	\$ 224.90	Draw #5					\$ 224.90		
Englobe	900211672	\$ 256.50	Draw #5					\$ 256.50		
Englobe	900219649	\$ 961.50	Draw #5					\$ 961.50		
Englobe	900220960	\$ 3,282.60	Draw #7				\$ 3,282.60			
Englobe	900263583	\$ 812.00	Draw #21	\$ 812.00						
Englobe	9000266062	\$ 339.00	Draw #22	\$ 339.00						
Hanks Painting	3606	\$ 4,750.00	Draw #13		\$ 4,750.00					
Houle Brothers	2	\$ 4,922.50	Draw #5						\$ 4,922.50	
Houle Brothers	4	\$ 990.00	Draw #6					\$ 990.00		
Multi Pressure	3385	\$ 360.00	Draw #23					\$ 360.00		
MG Misc	3112	\$ 1,912.00	Draw #5		\$ 868.00				\$ 1,912.00	
MG Misc	3174	\$ 868.00	Draw #6	\$ 868.00						
MG Misc	3501	\$ 1,323.00	Draw #19	\$ 1,323.00						
Martin Vyn	8242	\$ 751.87	Draw #24					\$ 751.87		
Mino Weld	222300	\$ 1,080.00	Draw #5					\$ 1,080.00		
Mino Weld	808305	\$ 300.00	Draw #5					\$ 300.00		
Mino Weld	808308	\$ 540.00	Draw #5					\$ 540.00		
Mino Weld	808313	\$ 300.00	Draw #5					\$ 300.00		
Mino Weld	678255	\$ 570.00	Draw #7	\$ 570.00						
Mino Weld	808323	\$ 540.00	Draw #7	\$ 540.00						
Mino Weld	808334	\$ 520.00	Draw #13	\$ 520.00						
Mino Weld	678297	\$ 130.00	Draw #15	\$ 130.00						
Mino Weld	550403	\$ 292.50	Draw #17	\$ 292.50						
Mino Weld	550410	\$ 438.75	Draw #19	\$ 438.75						
Mino Weld	550414	\$ 555.00	Draw #20	\$ 555.00						
Mino Weld	550421	\$ 2,925.00	Draw #21	\$ 2,925.00						
Mino Weld	550426	\$ 585.50	Draw #22	\$ 585.50						
Mino Weld	550433	\$ 373.75	Draw #22	\$ 373.75						
Mino Weld	550439	\$ 520.00	Draw #24	\$ 520.00						
Mino Weld	550440	\$ 390.00	Draw #25	\$ 390.00						
Mino Weld	808340	\$ 341.25	Draw #25	\$ 341.25						
Mino Weld	550442	\$ 552.50	Draw #26	\$ 552.50						
Mino Weld	550444	\$ 357.50	Draw #27	\$ 357.50						
Mino Weld	550443	\$ 487.50	Draw #27	\$ 487.50						
Mino Weld	550446	\$ 325.00	Draw #29	\$ 325.00						
Mino Weld	808241	\$ 195.00	Draw #29	\$ 195.00						
MKB Equipment	10152018	\$ 1,350.00	Draw #30	\$ 1,350.00						
Shelley Mackenzie	12	\$ 80.00	Draw #13		\$ 80.00				\$ 200.00	
Shelley Mackenzie	Aug-18	\$ 200.00	Draw #23					\$ 520.00		
Shelley Mackenzie	2018-09	\$ 520.00	Draw #24					\$ 80.00		
Shelley Mackenzie	Oct-18	\$ 80.00	Draw #24							
MSM	17-054	\$ 453.50	Draw #13	\$ 453.50						
MSM	17-054	\$ 127.50	Draw #13	\$ 127.50						
Moving Box	51865	\$ 100.00	Draw #26					\$ 100.00		
Oakes	316	\$ 3,570.00	Draw #5						\$ 3,570.00	
Oakes	327	\$ 637.50	Draw #8	\$ 637.50						
Oakes	97323	\$ 215.00	Draw #17	\$ 215.00						
Oakes	97919	\$ 425.50	Draw #24	\$ 425.50						
Oakes	98300	\$ 272.00	Draw #29	\$ 272.00						
Patrick Brand	5055	\$ 440.00	Draw #1					\$ 440.00		
Patrick Brand	5368	\$ 440.00	Draw #4					\$ 440.00		
Patrick Brand	5357	\$ 165.00	Draw #4					\$ 165.00		

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade invoices related to the Inver Park Home	\$ 25,601.26
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,582.87
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Cost Categories							
				Legitimate - Division 2 to 16	Duplicate or Incorrect	Hour Paid	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)	
Patrick Braund	5349	\$ 110.00	Draw #4								\$ 110.00
Patrick Braund	5530	\$ 180.00	Draw #5								\$ 180.00
Patrick Braund	6511	\$ 165.00	Draw #5								\$ 165.00
Patrick Braund	5542	\$ 330.00	Draw #5								\$ 330.00
Patrick Braund	5556	\$ 165.00	Draw #5								\$ 165.00
Patrick Braund	5563	\$ 165.00	Draw #5								\$ 165.00
Patrick Braund	5585	\$ 165.00	Draw #5								\$ 165.00
Patrick Braund	5592	\$ 180.00	Draw #5								\$ 180.00
Patrick Braund	5611	\$ 345.00	Draw #6	\$ 345.00							\$ 345.00
Patrick Braund	5623	\$ 165.00	Draw #6	\$ 165.00							\$ 165.00
Patrick Braund	5632	\$ 165.00	Draw #6	\$ 165.00							\$ 165.00
Patrick Braund	5670	\$ 345.00	Draw #7					\$ 345.00			
Patrick Braund	5700	\$ 165.00	Draw #8	\$ 165.00							\$ 165.00
Patrick Braund	5719	\$ 165.00	Draw #8	\$ 165.00							\$ 165.00
Patrick Braund	5800	\$ 180.00	Draw #10	\$ 180.00							\$ 180.00
Patrick Braund	5805	\$ 220.00	Draw #10	\$ 220.00							\$ 220.00
Patrick Braund	5837	\$ 330.00	Draw #11	\$ 330.00							\$ 330.00
Patrick Braund	5910	\$ 165.00	Draw #13	\$ 165.00							\$ 165.00
Patrick Braund	5957	\$ 510.00	Draw #14	\$ 510.00							\$ 510.00
Patrick Braund	5970	\$ 165.00	Draw #14	\$ 165.00							\$ 165.00
Patrick Braund	6008	\$ 1,005.00	Draw #15	\$ 1,005.00							\$ 1,005.00
Patrick Braund	6034	\$ 165.00	Draw #17	\$ 165.00							\$ 165.00
Patrick Braund	6077	\$ 180.00	Draw #18	\$ 180.00							\$ 180.00
Patrick Braund	6078	\$ 180.00	Draw #19	\$ 180.00							\$ 180.00
Patrick Braund	6186	\$ 220.00	Draw #20	\$ 220.00							\$ 220.00
Patrick Braund	6183	\$ 200.00	Draw #20	\$ 200.00							\$ 200.00
Patrick Braund	6235	\$ 230.00	Draw #21	\$ 230.00							\$ 230.00
Patrick Braund	6219	\$ 180.00	Draw #21	\$ 180.00							\$ 180.00
Patrick Braund	6243	\$ 180.00	Draw #22	\$ 180.00							\$ 180.00
Patrick Braund	6253	\$ 680.00	Draw #22	\$ 680.00							\$ 680.00
Patrick Braund	6280	\$ 300.00	Draw #22	\$ 300.00							\$ 300.00
Patrick Braund	6306	\$ 200.00	Draw #23	\$ 200.00							\$ 200.00
Patrick Braund	6338	\$ 180.00	Draw #24	\$ 180.00							\$ 180.00
Patrick Braund	6346	\$ 480.00	Draw #24	\$ 480.00							\$ 480.00
Patrick Braund	6374	\$ 180.00	Draw #24	\$ 180.00							\$ 180.00
Patrick Braund	6406	\$ 540.00	Draw #25	\$ 540.00							\$ 540.00
Patrick Braund	6420	\$ 180.00	Draw #25	\$ 180.00							\$ 180.00
Patrick Braund	6430	\$ 1,140.00	Draw #26	\$ 1,140.00							\$ 1,140.00
Patrick Braund	6454	\$ 180.00	Draw #26	\$ 180.00							\$ 180.00
Patrick Braund	6470	\$ 240.00	Draw #27	\$ 240.00							\$ 240.00
Patrick Braund	6477	\$ 360.00	Draw #27	\$ 360.00							\$ 360.00
Rowland Haulage	20170228	\$ 9,031.25	Draw #5								\$ 9,031.25
Rowland Haulage	20170531	\$ 85.00	Draw #8	\$ 85.00							\$ 85.00
Rowland Haulage	20170630	\$ 3,506.25	Draw #9	\$ 3,506.25							\$ 3,506.25
Rowland Haulage	20170831	\$ 510.00	Draw #11	\$ 510.00							\$ 510.00
Rowland Haulage	#1MIII	\$ 4,675.00	Draw #16	\$ 4,675.00							\$ 4,675.00
Rowland Haulage	#2MIII	\$ 510.00	Draw #17	\$ 510.00							\$ 510.00
Rowland Haulage	Job #19	\$ 1,317.50	Draw #24	\$ 1,317.50							\$ 1,317.50
Rowland Haulage	Job #18	\$ 722.50	Draw #25	\$ 722.50							\$ 722.50
Rowland Haulage	Job #23	\$ 2,252.50	Draw #25	\$ 2,252.50							\$ 2,252.50
Rowland Haulage	Job #23	\$ 1,657.50	Draw #26	\$ 1,657.50							\$ 1,657.50
Robo		\$ 8,138.75	Draw #26	\$ 8,138.75							\$ 8,138.75
Sunbelt Rentals	70726210-0001	\$ 800.00	Draw #21	\$ 800.00				\$ 800.00			\$ 800.00
Sunbelt Rentals	71003004-0001	\$ 250.00	Draw #22	\$ 250.00							\$ 250.00
Sunbelt Rentals	71179019-0001	\$ 85.00	Draw #26	\$ 85.00				\$ 85.00			\$ 85.00
Tertle	7235	\$ 1,870.36	Draw #3						\$ 1,870.36		\$ 1,870.36
Tertle	7327	\$ 645.64	Draw #4						\$ 645.64		\$ 645.64
VaaRoeyen	1276	\$ 13,335.00	Draw #14	\$ 13,335.00							\$ 13,335.00
Whitehead Soils	10947	\$ 765.00	Draw #22	\$ 765.00							\$ 765.00
Whitehead Soils	10694	\$ 807.50	Draw #22	\$ 807.50							\$ 807.50
Whitehead Soils	10693	\$ 892.50	Draw #22	\$ 892.50							\$ 892.50
Whitehead Soils	10692	\$ 850.00	Draw #22	\$ 850.00							\$ 850.00
Whitehead Soils	10946	\$ 892.50	Draw #22	\$ 892.50							\$ 892.50
Waterman	21562	\$ 349.25	Draw #24					\$ 349.25			\$ 349.25
Waterman	2018-08-12	\$ 160.00	Draw #22	\$ 160.00							\$ 160.00
Adjustment (Misc. Subcontractors)		\$ 45.00		\$ 45.00							\$ 45.00
		\$ 331,375.20		\$ 212,737.58	\$ -	\$ 18,217.68	\$ -	\$ 49,741.72	\$ 5,056.97	\$ 45,621.25	
4Refuel	653186	\$ 152.85	Draw #5								\$ 152.85
4Refuel	652534	\$ 1,688.11	Draw #5								\$ 1,688.11
4Refuel	653970	\$ 1,706.53	Draw #5								\$ 1,706.53
4Refuel	653525	\$ 279.18	Draw #5								\$ 279.18
4Refuel	5124446	\$ 392.43	Draw #5								\$ 392.43
4Refuel	5126097	\$ 453.72	Draw #5								\$ 453.72
4Refuel	5125415	\$ 681.10	Draw #5								\$ 681.10
4Refuel	653713	\$ 246.16	Draw #5								\$ 246.16
4Refuel	655587	\$ 314.17	Draw #6					\$ 314.17			\$ 314.17
4Refuel	656114	\$ 1,664.95	Draw #6					\$ 1,664.95			\$ 1,664.95
4Refuel	656376	\$ 589.59	Draw #7					\$ 589.59			\$ 589.59
4Refuel	656516	\$ 73.78	Draw #7					\$ 73.78			\$ 73.78
4Refuel	657077	\$ 260.93	Draw #8					\$ 260.93			\$ 260.93
4Refuel	657223	\$ 865.26	Draw #9					\$ 865.26			\$ 865.26
4Refuel	657580	\$ 34.14	Draw #9					\$ 34.14			\$ 34.14
4Refuel	658036	\$ 1,098.77	Draw #10					\$ 1,098.77			\$ 1,098.77
4Refuel	658277	\$ 665.30	Draw #10					\$ 665.30			\$ 665.30
4Refuel	658668	\$ 2,314.76	Draw #11					\$ 2,314.76			\$ 2,314.76
4Refuel	659068	\$ 1,357.64	Draw #12					\$ 1,357.64			\$ 1,357.64
4Refuel	659222	\$ 1,100.74	Draw #12					\$ 1,100.74			\$ 1,100.74
4Refuel	659367	\$ 339.81	Draw #13					\$ 339.81			\$ 339.81
4Refuel	659492	\$ 527.14	Draw #13					\$ 527.14			\$ 527.14
4Refuel	659841	\$ 1,025.87	Draw #13					\$ 1,025.87			\$ 1,025.87
4Refuel	660277	\$ 1,547.51	Draw #14					\$ 1,547.51			\$ 1,547.51
4Refuel	660435	\$ 145.61	Draw #14					\$ 145.61			\$ 145.61
4Refuel	660530	\$ 114.00	Draw #14					\$ 114.00			\$ 114.00
4Refuel	660660	\$ 108.04	Draw #15	\$ 108.04							\$ 108.04
4Refuel	660800	\$ 282.97	Draw #15	\$ 282.97							\$ 282.97
4Refuel	660963	\$ 319.89	Draw #15	\$ 319.89							\$ 319.89
4Refuel	661099	\$ 325.39	Draw #15	\$ 325.39							\$ 325.39
4Refuel	661247	\$ 2,770.24	Draw #16	\$ 2,770.24				\$ 2,770.24			\$ 2,770.24
4Refuel	661388	\$ 2,303.69	Draw #16	\$ 2,303.69				\$ 2,303.69			\$ 2,303.69
4Refuel	661526	\$ 3,506.29	Draw #16	\$ 3,506.29				\$ 3,506.29			\$ 3,506.29
4Refuel	661640	\$ 132.93	Draw #17	\$ 132.93							\$ 132.93
4Refuel	661732	\$ 978.58	Draw #17	\$ 978.58							\$ 978.58
4Refuel	661894	\$ 319.26	Draw #17	\$ 319.26				\$ 319.26			\$ 319.26
4Refuel	662034	\$ 1,027.69	Draw #17	\$ 1,027.69							\$ 1,027.69
4Refuel	662173	\$ 843.56	Draw #17	\$ 843.56							\$ 843.56
4Refuel	662293	\$ 353.92	Draw #18	\$ 353.92							\$ 353.92
4Refuel	662406	\$ 92.37	Draw #18	\$ 92.37							\$ 92.37
4Refuel	662553	\$ 680.45	Draw #18	\$ 680.45							\$ 680.45
4Refuel	662663	\$ 1,008.22	Draw #18	\$ 1,008.22							\$ 1,008.22
4Refuel	662941	\$ 50.00	Draw #19	\$ 50.00							\$ 50.00
4Refuel	662798	\$ 657.25	Draw #19	\$ 657.25							\$ 657.25
4Refuel	663091	\$ 720.69	Draw #19	\$ 720.69							\$ 720.69
4Refuel	663236	\$ 50.00	Draw #19	\$ 50.00							\$ 50.00
4Refuel	663382	\$ 295.58	Draw #20	\$ 295.58							\$ 295.58
4Refuel	663512	\$ 222.31	Draw #20	\$ 222.31							\$ 222.31
4Refuel	663628	\$ 50.00	Draw #20	\$ 50.00							\$ 50.00
4Refuel	663750	\$ 1,970.72	Draw #21	\$ 1,970.72							\$ 1,970.72
4Refuel	663910	\$ 621.94	Draw #21	\$ 621.94							\$ 621.94
4Refuel	664034	\$ 681.65	Draw #21	\$ 681.65							\$ 681.65
4Refuel	664177	\$ 496.57	Draw #21	\$ 496.57							\$ 496.57
4Refuel	664321	\$ 2,087.80	Draw #21	\$ 2,087.80							\$ 2,087.80
4Refuel	664450	\$ 50.00	Draw #22	\$ 50.00							\$ 50.00
4Refuel	664600	\$ 192.54	Draw #22	\$ 192.54							\$ 192.54
4Refuel	664751	\$ 1,023.91	Draw #22	\$ 1,023.91							\$ 1,023.91
4Refuel	664896	\$ 1,960.19	Draw #23	\$ 1,960.19							\$ 1,960.19
4Refuel	665035	\$ 324.93	Draw #23	\$							

Altus Review of Vicano's Claim
Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade invoices related to the Inver Park Volume	\$ 23,669,126.96
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,583.87
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

				Cost Categories							
Vendor Name	Inv #	Completed to Date	Draw Cost	Legitimate - Division 2 to 16	Duplicate or Incorrect	Inver Park	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)	
Albrecht	42625	\$	1,450.00	Draw #7	\$	1,450.00					
Albrecht	44101	\$	23,430.00	Draw #7	\$	23,430.00					
Albrecht	43617	\$	440.00	Draw #7	\$	440.00					
Albrecht	44018	\$	1,790.00	Draw #7	\$	1,790.00					
Albrecht	44101	\$	8,285.00	Draw #8	\$	8,285.00					
Albrecht	A-55726	\$	5,090.00	Draw #21	\$	5,090.00					
Art Forms	18-10112	\$	1,629.00	Draw #25	\$	1,629.00					
Asley Gilbert	159870	\$	231.25	Draw #7				\$	231.25		
Asley Gilbert	1708984	\$	49.48	Draw #14				\$	49.48		
Bulldog	1852	\$	5,750.00	Draw #5						\$ 5,750.00	
Bulldog	1884	\$	8,250.00	Draw #5						\$ 8,250.00	
Bulldog	1965	\$	10,316.08	Draw #7	\$	10,316.08					
Bulldog	1984	\$	6,035.15	Draw #12	\$	6,035.15					
Battlefield	15006564	\$	521.55	Draw #5				\$	521.55		
Battlefield	15006542	\$	1,738.50	Draw #5				\$	1,738.50		
Battlefield	15006524	\$	579.50	Draw #5				\$	579.50		
Battlefield	15006629	\$	582.72	Draw #5				\$	582.72		
Battlefield	15006703	\$	182.10	Draw #5				\$	182.10		
Battlefield	15007191	\$	74.08	Draw #5				\$	74.08		
Battlefield	15007199	\$	50.16	Draw #5				\$	50.16		
Battlefield	15007656	\$	157.28	Draw #6				\$	157.28		
Battlefield	15008825	\$	302.00	Draw #8				\$	302.00		
Battlefield	15010119	\$	449.50	Draw #11				\$	449.50		
Battlefield	15012988	\$	167.04	Draw #16				\$	167.04		
Battlefield	15013073	\$	33.84	Draw #16				\$	33.84		
Battlefield	15013781	\$	38.42	Draw #18				\$	38.42		
Battlefield	15015556	\$	308.51	Draw #21				\$	308.51		
Battlefield	15016622	\$	363.48	Draw #22	\$	363.48					
Battlefield	15017785	\$	27.52	Draw #24				\$	27.52		
Battlefield	15017596	\$	26.40	Draw #24				\$	26.40		
Battlefield	15018052	\$	92.17	Draw #25				\$	92.17		
Battlefield	15018783	\$	164.00	Draw #26				\$	164.00		
Battlefield	15018703	\$	102.00	Draw #26				\$	102.00		
Battlefield	15018565	\$	529.85	Draw #26				\$	529.85		
Battlefield	15018590	\$	153.92	Draw #26				\$	153.92		
Beant Aggregates	200187	\$	3,243.07	Draw #8	\$	3,243.07					
Beant Aggregates	200217	\$	2,355.34	Draw #8	\$	2,355.34					
Beant Aggregates	200230	\$	780.62	Draw #8	\$	780.62					
Beant Aggregates	200404	\$	2,885.55	Draw #11	\$	2,885.55					
Con Cast Pipe	3048501	\$	10,727.30	Draw #5					\$	10,727.30	
Con Cast Pipe	3048692	\$	21,475.47	Draw #5					\$	21,475.47	
Con Cast Pipe	3049371	\$	10,691.60	Draw #5					\$	10,691.60	
Con Cast Pipe	3059902	\$	454.80	Draw #17				\$	454.80		
Con Cast Pipe	3059466	\$	8,066.28	Draw #17				\$	8,066.28		
Con Cast Pipe	3059437	\$	11,067.60	Draw #17				\$	11,067.60		
Con Cast Pipe	6031166	\$	3,835.24	Draw #19				\$	3,835.24		
Con Cast Pipe	3065488	\$	1,061.60	Draw #23						\$ 1,061.60	
Con Cast Pipe	3066741	\$	621.28	Draw #24	\$	621.28					
CS Construction Sp (Altus note - this is PO only, not an invoice. The product "Explosive relief valve" was invoiced under Draw # 11. Inv # A337003029)	345941	\$	43,235.29	Draw #8	\$	43,235.29					
CRS	1218279	\$	510.00	Draw #3					\$	510.00	
CRS	1211059	\$	176.80	Draw #3				\$	176.80		
CRS	1311346	\$	120.60	Draw #5				\$	120.60		
CRS	1321374	\$	232.15	Draw #5				\$	232.15		
CRS	1321379	\$	97.40	Draw #5				\$	97.40		
CRS	1343173	\$	212.65	Draw #5				\$	212.65		
CRS	1343143	\$	278.20	Draw #5				\$	278.20		
CRS	1343129	\$	286.50	Draw #5				\$	286.50		
CRS	1332440	\$	119.39	Draw #5				\$	119.39		
CRS	1333390	\$	161.50	Draw #5				\$	161.50		
CRS	1333246	\$	299.59	Draw #5				\$	299.59		
CRS	1337666	\$	164.05	Draw #5				\$	164.05		
CRS	1337653	\$	73.40	Draw #5				\$	73.40		
CRS	1339044	\$	25.40	Draw #5				\$	25.40		
CRS	1352822	\$	444.90	Draw #5				\$	444.90		
CRS	1351377	\$	33.60	Draw #5				\$	33.60		
CRS	1351373	\$	194.60	Draw #5				\$	194.60		
CRS	1365028	\$	243.70	Draw #5				\$	243.70		
CRS	1364985	\$	144.40	Draw #5				\$	144.40		
CRS	1368984	\$	147.20	Draw #5				\$	147.20		
CRS	1367998	\$	98.70	Draw #5				\$	98.70		
CRS	1376261	\$	61.24	Draw #5				\$	61.24		
CRS	1383870	\$	75.55	Draw #5				\$	75.55		
CRS	1386607	\$	22.20	Draw #5				\$	22.20		
CRS	1397038	\$	93.40	Draw #5				\$	93.40		
CRS	1407925	\$	50.50	Draw #5				\$	50.50		
CRS	1408970	\$	124.45	Draw #5				\$	124.45		
CRS	1408964	\$	37.60	Draw #5				\$	37.60		
CRS	1414804	\$	40.50	Draw #5				\$	40.50		
CRS	1416212	\$	73.60	Draw #5				\$	73.60		
CRS	1418205	\$	61.60	Draw #5				\$	61.60		
CRS	1419054	\$	789.90	Draw #5				\$	789.90		
CRS	1418993	\$	54.00	Draw #5				\$	54.00		
CRS	1424836	\$	313.00	Draw #5				\$	313.00		
CRS	1423777	\$	238.05	Draw #5				\$	238.05		
CRS	1422983	\$	175.00	Draw #5				\$	175.00		
CRS	1422988	\$	34.40	Draw #5				\$	34.40		
CRS	1433496	\$	175.00	Draw #6				\$	175.00		
CRS	1433550	\$	1,323.00	Draw #6	\$	1,323.00					
CRS	1445425	\$	61.50	Draw #6				\$	61.50		
CRS	1471535	\$	178.95	Draw #7				\$	178.95		
CRS	1471532	\$	63.80	Draw #7				\$	63.80		
CRS	1467784	\$	145.20	Draw #7				\$	145.20		
CRS	1474616	\$	49.31	Draw #7				\$	49.31		
CRS	1475338	\$	192.00	Draw #7				\$	192.00		
CRS	1475342	\$	87.40	Draw #7				\$	87.40		
CRS	1478724	\$	125.00	Draw #7				\$	125.00		
CRS	1485971	\$	46.10	Draw #7				\$	46.10		
CRS	1466749	\$	47.40	Draw #7				\$	47.40		
CRS	1507314	\$	49.60	Draw #8				\$	49.60		
CRS	1518784	\$	203.60	Draw #8				\$	203.60		
CRS	1507263	\$	50.00	Draw #8				\$	50.00		
CRS	1501497	\$	167.70	Draw #8				\$	167.70		
CRS	1503356	\$	99.40	Draw #8				\$	99.40		
CRS	1498213C	\$	(33.80)	Draw #8				\$	(33.80)		
CRS	1498198	\$	67.60	Draw #8				\$	67.60		
CRS	1498207	\$	53.80	Draw #8				\$	53.80		
CRS	1515365	\$	183.35	Draw #8				\$	183.35		
CRS	1515569	\$	31.50	Draw #8				\$	31.50		
CRS	1498213	\$	166.35	Draw #8				\$	166.35		
CRS	1527441	\$	10.00	Draw #8				\$	10.00		
CRS	1527442	\$	37.80	Draw #8				\$	37.80		
CRS	1526171	\$	115.50	Draw #8				\$	115.50		
CRS	1526165	\$	174.30	Draw #8				\$	174.30		
CRS	1571966	\$	75.80	Draw #10				\$	75.80		
CRS	1571976	\$	670.00	Draw #10				\$	670.00		
CRS	150221	\$	110.00	Draw #10				\$	110.00		
CRS	1595800	\$	12.00	Draw #10				\$	12.00		
CRS	1601168	\$	104.95	Draw #10				\$	104.95		
CRS	1608286	\$	1,183.00	Draw #11				\$	1,183.00		
CRS	1608283	\$	12.95	Draw #11				\$	12.95		
CRS	1619090	\$	30.60	Draw #11				\$	30.60		
CRS	1610040	\$	14.80	Draw #11				\$	14.80		
CRS	1610042	\$	132.50	Draw #11				\$	132.50		
CRS	1621155	\$	210.00	Draw #11				\$	210.00		
CRS	1629471	\$	76.76	Draw #11				\$	76.76		
CRS	1631374	\$	168.00	Draw #11				\$	168.00		
CRS	1631378	\$	63.80	Draw #11				\$	63.80		
CRS	1667771	\$	59.80	Draw #12				\$	59.80		
CRS	1638431	\$	224.30	Draw #12				\$	224.30		
CRS	1640963	\$	39.40	Draw #12				\$	39.40		
CRS	1640921	\$	127.60	Draw #12				\$	127.60		
CRS	1647449	\$	99.80	Draw #12				\$	99.80		
CRS	1662808	\$	50.00	Draw #12				\$	50.00		
CRS	1654670	\$	217.80	Draw #12				\$	217.80		
CRS	1656207	\$	137.93	Draw #12				\$	137.93		
CRS	1656214	\$	135.75	Draw #12				\$	135.75		
CRS	1656211	\$	159.40	Draw #12				\$	159.40		
CRS	1604624	\$	70.00	Draw #13				\$	70.00		
CRS	1672682	\$	190.00	Draw #17				\$	190.00		
Canada Wide	64282	\$	1,335.75	Draw #4					\$	1,335.75	

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST (before Holdback)

Legend table with 2 columns: Description and Amount. Rows include Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16 (\$ 13,240,422.19), Duplicate trade invoice or an incorrect amount entered (\$ 91,939.24), Trade invoices related to the Inver Park Home (\$ 24,680.26), Trade invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants (\$ 130,582.87), Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 1 (\$ 744,707.96), and Trade invoices not provided but currently treated as legitimate (\$ 2,515,388.65).

Main table with columns: Vendor Name, Inv #, Completed to Date, and Draw Cost. Lists various vendors like Harold & Goetz, Hewson Bus, Hunter Steel, HD Supply, Home Depot, Inter Co, and James Dick, along with their invoice numbers and draw costs.

Cost Categories table with columns: Legitimate - Division 2 to 16, Duplicate or Incorrect, Hour Paid, Legitimate - Design Consultants, Legitimate - Division 1, Not Provided (Division 1), and Not Provided (Division 2 to 16). Summarizes costs by category, showing totals for each.

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Either a duplicate trade invoice or an incorrect amount entered	\$ 91,939.24
Trade invoices related to the Inver Park Village	\$ 23,500.96
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,583.87
Trade Invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost
James Dick	1088122	\$ 4,775.83	Draw #26
James Dick	1088123	\$ 4,387.63	Draw #26
James Dick	1088440	\$ 4,379.06	Draw #26
James Dick	1088442	\$ 3,948.21	Draw #26
James Dick	1088443	\$ 3,779.98	Draw #26
James Dick	1088444	\$ 1,546.30	Draw #26
James Dick	1088445	\$ 9,999.49	Draw #26
James Dick	1087736	\$ 622.46	Draw #27
James Dick	1087737	\$ 750.25	Draw #27
James Dick	1087738	\$ 3,013.76	Draw #27
James Dick	1087739	\$ 1,26.80	Draw #27
James Dick	1087740	\$ 3,801.46	Draw #27
James Dick	1087741	\$ 251.74	Draw #27
James Dick	1087742	\$ 4,436.72	Draw #27
James Dick	1087743	\$ 2,563.79	Draw #27
James Dick	1088929	\$ 620.17	Draw #27
James Dick	1088733	\$ 3,108.19	Draw #27
James Dick	1088734	\$ 1,186.86	Draw #27
James Dick	1088735	\$ 394.38	Draw #27
James Dick	1089070	\$ 1,368.97	Draw #27
James Dick	1089068	\$ 990.87	Draw #27
James Dick	1089069	\$ 407.95	Draw #27
Lowe's	901926	\$ 148.62	Draw #5
Lowe's	901573	\$ 14.24	Draw #8
Lowe's	901800	\$ 31.25	Draw #10
Lowe's	902505	\$ 35.47	Draw #10
Lowe's	901420	\$ 911.63	Draw #11
Lowe's	901210	\$ 39.50	Draw #13
Lowe's	901565	\$ 77.14	Draw #19
Lowe's	290795	\$ 113.47	Draw #24
Lowe's	290077	\$ 290.07	Draw #29
Lowe's	290936	\$ 139.36	Draw #29
Lehigh Hanson	25000556	\$ 10,874.00	Draw #6
Lehigh Hanson	25002038	\$ 4,258.50	Draw #6
Lehigh Hanson	25001574	\$ 4,717.00	Draw #6
Lehigh Hanson	25001573	\$ 3,213.00	Draw #6
Lehigh Hanson	25002882	\$ 4,144.00	Draw #7
Lehigh Hanson	25002994	\$ 2,860.00	Draw #7
Lehigh Hanson	25002772	\$ 1,071.00	Draw #7
Lehigh Hanson	25002575	\$ 1,134.00	Draw #7
Lehigh Hanson	25002571	\$ 572.00	Draw #7
Lehigh Hanson	25002322	\$ 270.00	Draw #7
Lehigh Hanson	25004760	\$ 4,940.00	Draw #8
Lehigh Hanson	25004759	\$ 1,802.00	Draw #8
Lehigh Hanson	25004642	\$ 660.00	Draw #8
Lehigh Hanson	25004526	\$ 1,643.00	Draw #8
Lehigh Hanson	25004443	\$ 11,457.00	Draw #8
Lehigh Hanson	25005096	\$ 3,740.00	Draw #8
Lehigh Hanson	25004525	\$ 1,908.00	Draw #8
Lehigh Hanson	25003403	\$ 22,116.00	Draw #8
Lehigh Hanson	25001655	\$ 109.00	Draw #9
Lehigh Hanson	25005393	\$ 9,861.00	Draw #9
Lehigh Hanson	25006302	\$ 10,260.00	Draw #9
Lehigh Hanson	25008815	\$ 636.00	Draw #10
Lehigh Hanson	25008815	\$ 636.00	Draw #10
Lehigh Hanson	25008957	\$ 147.00	Draw #10
Lehigh Hanson	25008714	\$ 848.00	Draw #10
Lehigh Hanson	25009089	\$ 5,280.00	Draw #10
Lehigh Hanson	25010188	\$ 95,181.00	Draw #11
Lehigh Hanson	25011383	\$ 4,716.00	Draw #11
Lehigh Hanson	25011382	\$ 9,686.00	Draw #11
Lehigh Hanson	25012040	\$ 9,204.00	Draw #12
Lehigh Hanson	25012784	\$ 9,440.00	Draw #12
Lehigh Hanson	25012860	\$ 8,970.00	Draw #12
Lehigh Hanson	25013904	\$ 10,664.00	Draw #13
Lehigh Hanson	25017545	\$ 124.00	Draw #16
Lehigh Hanson	25017470	\$ 442.00	Draw #16
Lehigh Hanson	25017900	\$ 690.00	Draw #18
Lehigh Hanson	25078060	\$ 1,452.00	Draw #18
Lehigh Hanson	25078215	\$ 975.00	Draw #18
Lehigh Hanson	25018092	\$ 1,768.00	Draw #18
Lehigh Hanson	25018094	\$ 476.00	Draw #18
Lehigh Hanson	25018266	\$ 3,238.50	Draw #18
Lehigh Hanson	25018313	\$ 286.50	Draw #18
Lehigh Hanson	25018455	\$ 4,121.00	Draw #18
Lehigh Hanson	25018513	\$ 277.50	Draw #18
Lehigh Hanson	25017786	\$ 259.50	Draw #18
Lehigh Hanson	25021233	\$ 4,935.00	Draw #19
Lehigh Hanson	25021137	\$ 408.00	Draw #19
Lehigh Hanson	25020060	\$ 654.00	Draw #19
Lehigh Hanson	25020875	\$ 12,060.00	Draw #19
Lehigh Hanson	25021795	\$ 360.00	Draw #19
Lehigh Hanson	25022235	\$ 5,052.50	Draw #20
Lehigh Hanson	25021980	\$ 608.00	Draw #20
Lehigh Hanson	25022945	\$ 2,872.50	Draw #20
Lehigh Hanson	25022768	\$ 4,406.25	Draw #22
Lehigh Hanson	25023775	\$ 7,261.00	Draw #22
Lehigh Hanson	25024556	\$ 2,252.50	Draw #22
Lehigh Hanson	25023939	\$ 472.50	Draw #22
Lehigh Hanson	25024038	\$ 3,818.75	Draw #22
Lehigh Hanson	25024321	\$ 1,997.50	Draw #22
Lehigh Hanson	25024322	\$ 356.25	Draw #22
Lehigh Hanson	25025184	\$ 900.00	Draw #22
Lehigh Hanson	25024652	\$ 1,625.00	Draw #22
Lehigh Hanson	25024472	\$ 13,080.00	Draw #22
Lehigh Hanson	25025339	\$ 1,350.00	Draw #22
Lehigh Hanson	25025434	\$ 5,994.00	Draw #22
Lehigh Hanson	25019565	\$ 828.00	Draw #23
Lehigh Hanson	25019379	\$ 293.75	Draw #23
Lehigh Hanson	25019192	\$ 1,988.50	Draw #23
Lehigh Hanson	25018987	\$ 202.25	Draw #23
Lehigh Hanson	25018936	\$ 1,109.50	Draw #23
Lehigh Hanson	25018811	\$ 254.00	Draw #23
Lehigh Hanson	25018755	\$ 635.00	Draw #23
Lehigh Hanson	25018713	\$ 462.50	Draw #23
Lehigh Hanson	25029031	\$ 2,526.25	Draw #23
Lehigh Hanson	25028845	\$ 3,642.50	Draw #23
Lehigh Hanson	25029346	\$ 5,565.00	Draw #23
Lehigh Hanson	25024006	\$ 648.75	Draw #23
Lehigh Hanson	25026583	\$ 5,439.50	Draw #23
Lehigh Hanson	25026307	\$ 1,554.00	Draw #23
Lehigh Hanson	25025768	\$ 4,406.25	Draw #23
Lehigh Hanson	25026496	\$ 117.50	Draw #23
Lehigh Hanson	25026668	\$ 6,345.00	Draw #23
Lehigh Hanson	25026812	\$ 943.50	Draw #23
Lehigh Hanson	25027347	\$ 6,051.25	Draw #23
Lehigh Hanson	25029178	\$ 3,160.00	Draw #23
Lehigh Hanson	25029566	\$ 3,751.00	Draw #23
Lehigh Hanson	25028516	\$ 845.00	Draw #23
Lehigh Hanson	25028405	\$ 892.50	Draw #23
Lehigh Hanson	25027899	\$ 7,167.50	Draw #23
Lehigh Hanson	25029786	\$ 210.00	Draw #24
Lehigh Hanson	25030390	\$ 1,015.00	Draw #24
Lehigh Hanson	25030741	\$ 1,113.50	Draw #24
Lehigh Hanson	25030563	\$ 870.00	Draw #24
Lehigh Hanson	25030471	\$ 2,310.00	Draw #24
Lehigh Hanson	25030309	\$ 4,450.00	Draw #24
Lehigh Hanson	25030308	\$ 3,526.50	Draw #24
Lehigh Hanson	25030215	\$ 2,910.00	Draw #24
Lehigh Hanson	25030214	\$ 1,438.50	Draw #24
Lehigh Hanson	25030122	\$ 333.00	Draw #24
Lehigh Hanson	25030935	\$ 1,926.25	Draw #24
Lehigh Hanson	25030934	\$ 807.00	Draw #24
Lehigh Hanson	25030933	\$ 3,782.50	Draw #24
Lehigh Hanson	25031180	\$ 152.00	Draw #24
Lehigh Hanson	25031269	\$ 999.00	Draw #24
Lehigh Hanson	25031370	\$ 4,238.50	Draw #24
Lehigh Hanson	25031371	\$ 2,402.50	Draw #24
Lehigh Hanson	25031580	\$ 1,334.50	Draw #24
Lehigh Hanson	25031669	\$ 1,059.50	Draw #24
Lehigh Hanson	25032185	\$ 2,285.00	Draw #25
Lehigh Hanson	25032585	\$ 704.00	Draw #25

		Cost Categories							
Legitimate - Division 2 to 16	Duplicate or Incorrect	Hour Paid	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)			
\$ 13,240,422.19							\$ 4,775.83		
\$ 91,939.24							\$ 4,387.63		
\$ 23,500.96							\$ 4,379.06		
\$ 130,583.87							\$ 3,948.21		
\$ 744,707.96							\$ 3,779.98		
\$ 2,515,388.65							\$ 1,546.30		
							\$ 9,999.49		
							\$ 622.46		
							\$ 750.25		
							\$ 3,013.76		
							\$ 1,26.80		
							\$ 3,801.46		
							\$ 251.74		
							\$ 4,436.72		
							\$ 2,563.79		
							\$ 620.17		
							\$ 3,108.19		
							\$ 1,186.86		
							\$ 394.38		
							\$ 1,368.97		
							\$ 990.87		
							\$ 407.95		
						\$ 148.62		\$ 148.62	
					\$ 14.24				
							\$ 31.25		
							\$ 35.47		
							\$ 911.63		
							\$ 39.50		
							\$ 77.14		
							\$ 113.47		
							\$ 290.07		
							\$ 139.36		
								\$ 10,874.00	
	\$ 4,258.50						\$ 4,258.50		
	\$ 4,717.00						\$ 4,717.00		
	\$ 3,213.00						\$ 3,213.00		
	\$ 4,144.00						\$ 4,144.00		
	\$ 2,860.00						\$ 2,860.00		
	\$ 1,071.00						\$ 1,071.00		
	\$ 1,134.00						\$ 1,134.00		
	\$ 572.00						\$ 572.00		
	\$ 270.00						\$ 270.00		
	\$ 4,940.00						\$ 4,940.00		
	\$ 1,802.00						\$ 1,802.00		
	\$ 660.00						\$ 660.00		
	\$ 1,643.00						\$ 1,643.00		
	\$ 11,457.00						\$ 11,457.00		
	\$ 3,740.00						\$ 3,740.00		
	\$ 1,908.00						\$ 1,908.00		
	\$ 22,116.00						\$ 22,116.00		
	\$ 109.00						\$ 109.00		
	\$ 9,861.00						\$ 9,861.00		
	\$ 10,260.00						\$ 10,260.00		
	\$ 636.00						\$ 636.00		
	\$ 636.00						\$ 636.00		
	\$ 147.00						\$ 147.00		
	\$ 848.00						\$ 848.00		
	\$ 5,280.00						\$ 5,280.00		
	\$ 95,181.00						\$ 95,181.00		
	\$ 4,716.00						\$ 4,716.00		
	\$ 9,686.00						\$ 9,686.00		
	\$ 9,204.00						\$ 9,204.00		
	\$ 9,440.00						\$ 9,440.00		
	\$ 8,970.00						\$ 8,970.00		
	\$ 10,664.00						\$ 10,664.00		
	\$ 124.00						\$ 124.00		
	\$ 442.00						\$ 442.00		
	\$ 690.00						\$ 690.00		
	\$ 1,452.00						\$ 1,452.00		
	\$ 975.00						\$ 975.00		
	\$ 1,768.00						\$ 1,768.00		
	\$ 476.00						\$ 476.00		
	\$ 3,238.50						\$ 3,238.50		
	\$ 286.50						\$ 286.50		
	\$ 4,121.00						\$ 4,121.00		
	\$ 277.50						\$ 277.50		
	\$ 259.50						\$ 259.50		
	\$ 4,935.00						\$ 4,935.00		
	\$ 408.00						\$ 408.00		
	\$ 654.00						\$ 654.00		
	\$ 12,060.00						\$ 12,060.00		
	\$ 360.00						\$ 360.00		
	\$ 5,052.50						\$ 5,052.50		
	\$ 608.00						\$ 608.00		
	\$ 2,872.50						\$ 2,87		

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST (before Holdback)

Legend table with 2 columns: Description and Amount. Includes items like 'Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16' and 'Trade invoices related to the Inver Park Home'.

Main table with columns: Vendor Name, Inv #, Completed to Date, Draw Cost, Legitimate - Division 2 to 16, Duplicate or Incorrect, Inver Park, Legitimate - Design Consultants, Legitimate - Division 1, Not Provided (Division 1), Not Provided (Division 2 to 16). Lists various vendors like Lehigh Hanson, Lafarge, Marks Supply, and Nicholls Gravel Ltd.

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST
(before Holdback)

Legend:	
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16	\$ 13,240,422.19
Trade invoice not provided but currently treated as legitimate	\$ 91,939.24
Trade invoices related to the Inver Park Village	\$ 243,681.26
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Design Consultants	\$ 130,582.87
Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 1	\$ 744,707.96
Trade invoices not provided but currently treated as legitimate	\$ 2,515,388.65

Vendor Name	Inv #	Completed to Date	Draw Cost	Draw #
Patene	S3811347-001	\$	153.08	Draw #23
Patene	S381119-001	\$	103.43	Draw #23
Patene	S3811347-002	\$	915.35	Draw #23
Patene	S3822428-001	\$	172.56	Draw #23
Platinum Fire	S3753	\$	41.45	Draw #26
Sunbelt	70418347-0001	\$	272.60	Draw #14
Sunbelt	7044571-0001	\$	4,415.62	Draw #14
Sunbelt	70486330-0001	\$	114.40	Draw #15
Sunbelt	70488161-0001	\$	47.90	Draw #15
Sunbelt	70488031-0001	\$	555.00	Draw #15
Sunbelt	70478934-0001	\$	114.90	Draw #15
Sunbelt	7047971-0001	\$	114.90	Draw #15
Sunbelt	70474142-0001	\$	175.00	Draw #15
Sunbelt	70514540-0001	\$	188.80	Draw #16
Sunbelt	70520677-0001	\$	47.00	Draw #16
Sunbelt	70512327-0001	\$	17.50	Draw #16
Sunbelt	70466556-0002	\$	4.00	Draw #17
Sunbelt	70540999-0001	\$	113.63	Draw #17
Sunbelt	70542644-0001	\$	66.40	Draw #17
Sunbelt	70545550-0001	\$	220.00	Draw #17
Sunbelt	70547155-0001	\$	41.40	Draw #17
Sunbelt	70547239-0001	\$	38.40	Draw #17
Sunbelt	70480421-0001	\$	52.90	Draw #17
Sunbelt	70466556-0004	\$	2.00	Draw #17
Sunbelt	70550945-0001	\$	25.25	Draw #17
Sunbelt	70550938-0001	\$	54.00	Draw #17
Sunbelt	70553389-0001	\$	130.50	Draw #17
Sunbelt	70347696-0001	\$	38.14	Draw #17
Sunbelt	70349582-0001	\$	121.78	Draw #17
Sunbelt	70359961-0001	\$	31.78	Draw #17
Sunbelt	70357190-0001	\$	195.25	Draw #17
Sunbelt	70361668-0001	\$	70.00	Draw #17
Sunbelt	70360126-0001	\$	39.65	Draw #17
Sunbelt	70530683-0001	\$	373.70	Draw #17
Sunbelt	70528824-0001	\$	153.00	Draw #17
Sunbelt	70608174-0001	\$	91.90	Draw #18
Sunbelt	70594782-0001	\$	25.60	Draw #18
Sunbelt	70589033-0001	\$	223.40	Draw #18
Sunbelt	70585653-0001	\$	317.37	Draw #18
Sunbelt	70551992-0001	\$	158.30	Draw #18
Sunbelt	70578185-0001	\$	35.00	Draw #18
Sunbelt	70577230-0001	\$	79.27	Draw #18
Sunbelt	70573128-0001	\$	50.80	Draw #18
Sunbelt	70573499-0001	\$	55.65	Draw #18
Sunbelt	70573128-0001	\$	50.80	Draw #18
Sunbelt	70679847-0001	\$	28.40	Draw #19
Sunbelt	70679845-0001	\$	84.30	Draw #19
Sunbelt	70666777-0001	\$	38.40	Draw #19
Sunbelt	70669785-0001	\$	63.80	Draw #19
Sunbelt	70657155-0001	\$	357.76	Draw #19
Sunbelt	70657160-0001	\$	54.00	Draw #19
Sunbelt	70660128-0001	\$	239.70	Draw #19
Sunbelt	70656655-0001	\$	67.48	Draw #19
Sunbelt	70752901-0001	\$	34.30	Draw #19
Sunbelt	70773481-0001	\$	87.70	Draw #20
Sunbelt	70771948-0001	\$	112.89	Draw #20
Sunbelt	70707113-0001	\$	102.00	Draw #20
Sunbelt	70711822-0001	\$	67.50	Draw #20
Sunbelt	70711867-0001	\$	950.00	Draw #20
Sunbelt	70703653-0001	\$	17.45	Draw #20
Sunbelt	70704465-0001	\$	80.55	Draw #20
Sunbelt	70699423-0001	\$	188.80	Draw #20
Sunbelt	70711594-0001	\$	21.50	Draw #20
Sunbelt	70710300-0001	\$	75.50	Draw #20
Sunbelt	70754119-0001	\$	184.00	Draw #20
Sunbelt	70792164-0001	\$	82.15	Draw #21
Sunbelt	70797361-0001	\$	103.00	Draw #21
Sunbelt	70828629-0001	\$	75.65	Draw #21
Sunbelt	70798722-0001	\$	14.40	Draw #21
Sunbelt	70832208-0001	\$	87.40	Draw #21
Sunbelt	70786804-0001	\$	73.60	Draw #21
Sunbelt	70808206-0001	\$	35.49	Draw #21
Sunbelt	70823491-0001	\$	510.00	Draw #21
Sunbelt	70851075-0001	\$	551.70	Draw #21
Sunbelt	70826616-0001	\$	865.00	Draw #21
Sunbelt	70825689-0001	\$	225.20	Draw #21
Sunbelt	70824902-0001	\$	113.95	Draw #21
Sunbelt	70679845-0001	\$	84.30	Draw #21
Sunbelt	70845730-0001	\$	214.80	Draw #21
Sunbelt	70847390-0001	\$	27.60	Draw #21
Sunbelt	70846053-0001	\$	28.00	Draw #21
Sunbelt	70808533-0001	\$	414.60	Draw #22
Sunbelt	70804338-0001	\$	14.40	Draw #22
Sunbelt	70899637-0001	\$	100.00	Draw #22
Sunbelt	70899949-0001	\$	756.00	Draw #22
Sunbelt	70806152-0001	\$	114.60	Draw #22
Sunbelt	70866570-0001	\$	119.40	Draw #22
Sunbelt	70872927-0001	\$	72.00	Draw #22
Sunbelt	70718106-0001	\$	145.05	Draw #22
Sunbelt	70875309-0001	\$	108.35	Draw #22
Sunbelt	70875335-0001	\$	36.80	Draw #22
Sunbelt	70872927-0001	\$	72.00	Draw #22
Sunbelt	70879471-0001	\$	51.16	Draw #22
Sunbelt	70887991-0001	\$	154.50	Draw #22
Sunbelt	70887998-0001	\$	46.50	Draw #22
Sunbelt	70891793-0001	\$	69.20	Draw #22
Sunbelt	70922190-0001	\$	79.30	Draw #22
Sunbelt	70900411-0001	\$	42.55	Draw #22
Sunbelt	70913544-0001	\$	9.30	Draw #22
Sunbelt	70915628-0001	\$	14.95	Draw #22
Sunbelt	70917684-0001	\$	217.50	Draw #22
Sunbelt	70954731-0001	\$	54.00	Draw #23
Sunbelt	70971410-0001	\$	80.55	Draw #23
Sunbelt	70992339-0001	\$	61.60	Draw #23
Sunbelt	71002749-0001	\$	184.00	Draw #23
Sunbelt	70998757-0001	\$	76.00	Draw #23
Sunbelt	70999258-0001	\$	38.00	Draw #23
Sunbelt	70998642-0001	\$	152.00	Draw #23
Sunbelt	70983050-0001	\$	64.90	Draw #23
Sunbelt	70986775-0001	\$	69.30	Draw #23
Sunbelt	71079295-0001	\$	39.90	Draw #24
Sunbelt	70867874-0001	\$	84.60	Draw #24
Sunbelt	70867894-0001	\$	186.00	Draw #24
Sunbelt	71017999-0001	\$	295.20	Draw #24
Sunbelt	70806954-0001	\$	420.10	Draw #24
Sunbelt	71023084-0001	\$	147.20	Draw #24
Sunbelt	71026157-0001	\$	202.00	Draw #24
Sunbelt	71011928-0001	\$	30.40	Draw #24
Sunbelt	71060648-0001	\$	79.90	Draw #24
Sunbelt	71010756-0001	\$	105.60	Draw #24
Sunbelt	70773481-0001	\$	87.70	Draw #24
Sunbelt	71025967-0001	\$	80.70	Draw #24
Sunbelt	71043282-0001	\$	27.30	Draw #24
Sunbelt	71155807-0001	\$	115.22	Draw #25
Sunbelt	71128153-0001	\$	577.09	Draw #25
Sunbelt	71114550-0001	\$	102.39	Draw #25
Sunbelt	71128161-0001	\$	43.99	Draw #25
Sunbelt	71178426-0001	\$	161.92	Draw #26
Sunbelt	71189190-0001	\$	142.59	Draw #26
Sunbelt	71205883-0001	\$	54.38	Draw #26
Sunbelt	71211575-0001	\$	53.03	Draw #26
Sunbelt	71212665-0001	\$	66.54	Draw #26
Sunbelt	71232721-0001	\$	147.84	Draw #26
Sunbelt	71232522-0001	\$	58.80	Draw #26
Sunbelt	71264035-0001	\$	42.75	Draw #27
Sunbelt	71309355-0001	\$	78.87	Draw #29
Sunbelt	71309570-0001	\$	10.64	Draw #29
Sunbelt	71157698-0001	\$	52.30	Draw #29
Sunbelt	71157293-0001	\$	400.01	Draw #29
Sunbelt	71153056-0001	\$	32.00	Draw #29
Sunbelt	71192455-0001	\$	230.58	Draw #29
Sunbelt	71315498-0001	\$	6.95	Draw #29

Cost Categories							
Legitimate - Division 2 to 16	Duplicate or Incorrect	Hour Paid	Legitimate - Design Consultants	Legitimate - Division 1	Not Provided (Division 1)	Not Provided (Division 2 to 16)	
						\$ 153.08	
						\$ 103.43	
						\$ 915.35	
						\$ 172.56	
				\$	41.45		
				\$	4,415.62		
				\$	114.40		
				\$	47.90		
				\$	555.00		
				\$	114.90		
				\$	114.90		
				\$	175.00		
				\$	188.80		
				\$	47.00		
				\$	17.50		
				\$	4.00		
				\$	113.63		
				\$	66.40		
				\$	220.00		
				\$	41.40		
				\$	38.40		
				\$	52.90		
				\$	2.00		
				\$	25.25		
				\$	54.00		
				\$	130.50		
				\$	38.14		
				\$	121.78		
				\$	31.78		
				\$	195.25		
				\$	70.00		
				\$	39.65		
				\$	373.70		
				\$	153.00		
				\$	91.90		
				\$	25.60		
				\$	223.40		
				\$	317.37		
				\$	158.30		
				\$	35.00		
				\$	79.27		
				\$	50.80		
				\$	55.65		
				\$	50.80		
		\$	50.80	\$	28.40	\$	28.40
				\$	84.30	\$	84.30
				\$	38.40	\$	38.40
				\$	63.80	\$	63.80
				\$	357.76	\$	357.76
				\$	54.00	\$	54.00
				\$	239.70	\$	239.70
				\$	67.48	\$	67.48
				\$	34.30	\$	34.30
				\$	87.70	\$	87.70
				\$	112.89	\$	112.89
				\$	102.00	\$	102.00
				\$	67.50	\$	67.50
				\$	950.00	\$	950.00
				\$	17.45	\$	17.45
				\$	80.55	\$	80.55
				\$	188.80	\$	188.80
				\$	21.50	\$	21.50
				\$	75.50	\$	75.50
				\$	184.00	\$	184.00
				\$	82.15	\$	82.15
				\$	103.00	\$	103.00
				\$	75.65	\$	75.65
				\$	14.40	\$	14.40
				\$	87.40	\$	87.40
				\$	73.60	\$	73.60
				\$	35.49	\$	35.49
				\$	510.00	\$	510.00
				\$	551.70	\$	551.70
				\$	865.00	\$	865.00
				\$	225.20	\$	225.20
				\$	113.95	\$	113.95
				\$	84.30	\$	84.30
				\$	214.80	\$	214.80
				\$	27.60	\$	27.60
				\$	28.00	\$	28.00
				\$	414.60	\$	414.60
				\$	14.40	\$	14.40
				\$	100.00	\$	100.00
				\$	756.00	\$	756.00

Altus Review of Vicano's Claim

Vicano Draw # 30 (Inv. # 27143) at March 31, 2019

Incl. 10% OHP + HST (before Holdback)

Legend table with 2 columns: Description and Amount. Includes items like 'Trade invoice Provided, Altus Reviewed & deemed Legitimate - Division 2 to 16' and 'Trade invoices related to the Inver Park Village'.

Main table with columns: Vendor Name, Inv #, Completed to Date, Draw Cost. Lists various vendors like Miller Mobile Office, Red Star, Sunbelt Rentals with their respective invoice numbers and costs.

Cost Categories table with columns: Legitimate - Division 2 to 16, Duplicate or Incorrect, Hour Paid, Legitimate - Design Consultants, Legitimate - Division 1, Not Provided (Division 1), Not Provided (Division 2 to 16). Shows the breakdown of costs into these categories.

APPENDIX B1 – BUILDERS RISK EXTENSION DOUBLE BILLING



GENERAL CONTRACTORS • CONSTRUCTION MANAGERS • PROPERTY DEVELOPERS • DESIGN / BUILDERS

Invoice

October 31, 2018

Invoice # 27044

Draw #24

Golden Miles Bread & Bagel Corporation
6845 Second Line West
Mississauga, ON L5W 1M8

HST #104160601RT0001

Attn: Mr. Santosh Mahal

Reference: GOLDEN MILES FLOUR MILL

155 Adams Blvd., Brantford, ON

As per our agreement, we submit this invoice (with copies of invoices attached) for work completed at the captioned location.

A SUBCONTRACTS :

1. Subcontract Amount Completed to Date.....	\$ 7,951,735.68
2. Less Previous Billed Subcontract Amount.....	\$ 7,486,990.49
3. Subcontract Amount this Month.....	\$ 464,745.19
4. Add 10.0% Overhead & Profit for Section A.....	\$ 46,474.52
TOTAL SECTION A (incl. O/H & Profit).....	\$ 511,219.71

B MATERIALS/RENTALS/EQUIPMENT:

1. Misc Subcontractors: Completed to Date.....	\$ 262,270.70
Misc Subcontractors: Less Previous Billed.....	\$ 243,747.58
Misc Subcontractors: Amount this Month.....	\$ 18,523.12
2. Materials: Completed to Date.....	\$ 1,414,165.01
Materials: Less Previous Billed.....	\$ 1,344,489.12
Materials: Amount this Month.....	\$ 69,675.89
3. Rentals: Completed to Date.....	\$ 173,924.86
Rentals: Less Previous Billed.....	\$ 157,111.34
Rentals: Amount this Month.....	\$ 16,813.52
4. Vicano Equipment: Completed to Date.....	\$ 448,089.00
Vicano Equipment: Less Previous Billed.....	\$ 402,851.50
Vicano Equipment: Amount this Month.....	\$ 45,237.50
5. Total Billable Section B this Month.....	\$ 150,250.03
6. Add 10% Overhead & Profit for Section B.....	\$ 15,025.00
TOTAL SECTION B (incl. O/H & Profit).....	\$ 165,275.03

C LABOUR:

1. Working Project Superintendent: Completed to Date	\$ 236,113.00	
Working Project Superintendent: Less Previous Billed.....	\$ 223,618.00	
Working Project Superintendent - @ \$85/hr.....	\$ 12,495.00	
2. Vicano Forces - (Skilled): Completed to Date.....	\$ 436,900.30	
Vicano Forces - (Skilled): Less Previous Billed.....	\$ 416,314.00	
Vicano Forces - (Skilled) - @ \$70/hr.....	\$ 20,586.30	
3. Vicano - (Labourers): Completed to Date.....	\$ 202,140.25	
Vicano - (Labourers): Less Previous Billed.....	\$ 181,795.25	
Vicano - (Labourers) - @ \$65/hr.....	\$ 20,345.00	
4. Vicano Auto Cad Design: Completed to Date.....	\$ 46,185.00	
Vicano Auto Cad Design: Less Previous Billed.....	\$ 46,185.00	
Vicano Auto Cad Design: @ \$65/hr.....	\$ -	
5. Total Billable Section C this Month.....	\$ 53,426.30	
6. Add 10% Overhead & Profit for Secion C.....	\$ 5,342.63	
TOTAL SECTION B (incl. O/H & Profit).....	\$ 58,768.93	

D FUEL CHARGE:

1. Fuel Charge Fee: Completed to Date.....	\$ -	
Fuel Charge Fee: Less Previous Billed.....	\$ -	
Fuel Charge Fee (\$ per month).....	\$ -	

E PRE CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ 60,000.00	
Project Management Fee: Less Previous Billed.....	\$ 60,000.00	
Project Management Fee (\$4,000 per month).....	\$ -	

F CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ 172,000.00	
Project Management Fee: Less Previous Billed.....	\$ 164,000.00	
Project Management Fee (\$8,000 per month).....	\$ 8,000.00	

G POST CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ -	
Project Management Fee: Less Previous Billed.....	\$ -	
Project Management Fee (\$4,000 per month).....	\$ -	

This Invoice (excluding HST).....	\$ 743,263.67	
Plus 13% HST.....	\$ 96,624.28	
This Invoice (including HST).....	\$ 839,887.95	

This invoice only includes all costing received up to the date of this invoice.

PROJECT:
GOLDEN MILES FLOUR MILL
155 Adams Blvd., Brantford, ON

COSTING SUMMARY

Work Completed up to October 2018

DESCRIPTION	VENDOR NAME	INV #	DATE	COMPLETED TO DATE	PREVIOUSLY CLAIMED	DRAW COST
A-I VICANO SUBCONTRACTORS:						
Reinforcing Steel Phase 2	AGF Rebar	40717	20-Jan	\$ 41,775.00	\$ 41,775.00	Draw #5
Reinforcing Steel Phase 1	AGF Rebar	29443	22-Nov	\$ 29,665.00	\$ 29,665.00	Draw #5
Reinforcing Steel Phase 3 & 4	AGF Rebar	43008	21-Apr	\$ 7,680.00	\$ 7,680.00	Draw #6
Rebar for Above Grade Slab & Masonry	AGF Rebar	43803	24-May	\$ 20,335.75	\$ 20,335.75	Draw #7
Rebar for Above Grade Slab & Masonry	AGF Rebar	44640	21-Jun	\$ 28,344.25	\$ 28,344.25	Draw #8
Welded Wire Mesh	AGF Rebar	46712	31-Aug	\$ 5,800.00	\$ 5,800.00	Draw #10
Silo Slab	AGF Rebar	47431	22-Sep	\$ 168,960.00	\$ 168,960.00	Draw #11
Silo Slab Extra	AGF Rebar	46832	25-Sep	\$ 5,218.15	\$ 5,218.15	Draw #11
Silo Foundation	AGF Rebar	52190	22-Mar	\$ 1,795.00	\$ 1,795.00	Draw #17
Clean/Receive Building	AGF Rebar	52189	22-Mar	\$ 31,902.98	\$ 31,902.98	Draw #17
Trucking Scale Foundation	AGF Rebar	57622	21-Sep	\$ 5,125.00	\$ 5,125.00	Draw #23
ARA-A rail Blank Ends	Accurate Railroad	18-100-002	26-Oct	\$ 9,035.00		\$ 9,035.00
Hollow Metal Doors / Frames	All Pro	19703	22-Jun	\$ 4,958.16	\$ 4,958.16	Draw #8
Hollow Metal Doors / Frames	All Pro	20751	24-Nov	\$ 2,700.00	\$ 2,700.00	Draw #13
Hollow Metal Doors / Frames	All Pro	20934	19-Dec	\$ 32,510.18	\$ 32,510.18	Draw #14
Hollow Metal Doors / Frames	All Pro	21401	23-Feb	\$ 262.80	\$ 262.80	Draw #16
Hollow Metal Doors / Frames	All Pro	21638	23-Mar	\$ 187.00	\$ 187.00	Draw #17
Hollow Metal Doors / Frames	All Pro	216921	26-Apr	\$ 1,519.07	\$ 1,519.07	Draw #18
Hollow Metal Doors / Frames	All Pro	22888	24-Aug	\$ 6,164.13	\$ 6,164.13	Draw #22
Hollow Metal Doors / Frames	All Pro	23317	25-Oct	\$ 5,339.38		\$ 5,339.38
Flooring - BP	Adlers Main Tile	11821	13-Nov	\$ 27,782.46	\$ 27,782.46	Draw #13
Stair Nosing Repairs BP	Adlers Main Tile	12231	27-Mar	\$ 299.80	\$ 299.80	Draw #17
Culverts	Atlantic Industries	INV43308	31-Oct	\$ 13,384.25	\$ 13,384.25	Draw #13
Culverts	Atlantic Industries	INV43303	31-Oct	\$ 7,787.20	\$ 7,787.20	Draw #13
Temporary Power	Brantford Power	2016-09-16	16-Sep	\$ 26.17	\$ 26.17	Draw #4
Temporary Power	Brantford Power	2016-10-18	18-Oct	\$ 88.90	\$ 88.90	Draw #5
Temporary Power	Brantford Power	2016-11-16	16-Nov	\$ 82.57	\$ 82.57	Draw #5
Temporary Power	Brantford Power	2016-12-15	15-Dec	\$ 107.71	\$ 107.71	Draw #5
Temporary Power	Brantford Power	2017-01-17	17-Jan	\$ 290.87	\$ 290.87	Draw #5
Temporary Power	Brantford Power	2017-02-15	15-Feb	\$ 263.58	\$ 263.58	Draw #5
Temporary Power	Brantford Power	2017-03-15	15-Mar	\$ 254.92	\$ 254.92	Draw #5
Temporary Power	Brantford Power	2017-04-19	19-Apr	\$ 283.63	\$ 283.63	Draw #6
Temporary Power	Brantford Power	2017-05-15	15-May	\$ 189.52	\$ 189.52	Draw #7
Temporary Power	Brantford Power	2017-06-15	15-Jun	\$ 155.13	\$ 155.13	Draw #9
Temporary Power	Brantford Power	2017-07-18	18-Jul	\$ 142.24	\$ 142.24	Draw #9
Temporary Power	Brantford Power	2017-08-16	16-Aug	\$ 77.63	\$ 77.63	Draw #10
Temporary Power	Brantford Power	2017-09-18	18-Sep	\$ 103.39	\$ 103.39	Draw #11
Temporary Power	Brantford Power	2017-10-17	17-Oct	\$ 93.83	\$ 93.83	Draw #12
Temporary Power	Brantford Power	2017-11-16	16-Nov	\$ 112.26	\$ 112.26	Draw #13
Temporary Power	Brantford Power	2017-12-15	15-Dec	\$ 207.92	\$ 207.92	Draw #14
Temporary Power	Brantford Power	2018-01-16	16-Jan	\$ 180.13	\$ 180.13	Draw #15
Temporary Power	Brantford Power	2018-02-14	14-Feb	\$ 191.91	\$ 191.91	Draw #16
Temporary Power	Brantford Power	2018-03-15	15-Mar	\$ 206.03	\$ 206.03	Draw #17
Temporary Power	Brantford Power	2018-04-16	16-Apr	\$ 296.47	\$ 296.47	Draw #18
Temporary Power	Brantford Power	2018-05-15	15-May	\$ 365.86	\$ 365.86	Draw #19
Temporary Power	Brantford Power	2018-06-15	15-Jun	\$ 427.22	\$ 427.22	Draw #20
Temporary Power	Brantford Power	2018-07-17	17-Jul	\$ 504.81	\$ 504.81	Draw #21
Temporary Power	Brantford Power	2018-08-16	16-Aug	\$ 518.06	\$ 518.06	Draw #22
Temporary Power	Brantford Power	2018-09-18	18-Sep	\$ 523.47	\$ 523.47	Draw #23
Temporary Power	Brantford Power	2018-10-16	16-Oct	\$ 525.62		\$ 525.62
S&I Bearing Piles	Birmingham		16-Aug	\$ 352,500.00	\$ 352,500.00	Draw #3
Windows BP	Brantford Glass	60265	17-Sep	\$ 2,185.00	\$ 2,185.00	Draw #11
Glass BP	Brantford Glass	2065-01-18	28-Sep	\$ 3,695.00	\$ 3,695.00	Draw #11
Electrical Site Service Design	BEST	16-056	31-Oct	\$ 2,000.00	\$ 2,000.00	Draw #5
Exterior Light Design & Photometric	BEST	16-055	03-Oct	\$ 1,500.00	\$ 1,500.00	Draw #5
Mech/Elec Drawings for Fill Building	BEST	17-023	19-Jul	\$ 13,600.00	\$ 13,600.00	Draw #9
Electrical Design of Mill Building	BEST	17-037	19-Sep	\$ 3,520.00	\$ 3,520.00	Draw #12
Prep & Submission of ESA Plan Docs	BEST	18-005	06-Feb	\$ 1,500.00	\$ 1,500.00	Draw #16
Mech/Elec Design Mill Office	BEST	18-009	14-Feb	\$ 6,600.00	\$ 6,600.00	Draw #17
Mech/Elec Design Cleaning Building	BEST	18-007	14-Feb	\$ 3,500.00	\$ 3,500.00	Draw #17
Weekly Site Meetings	BEST	18-008	14-Feb	\$ 2,100.00	\$ 2,100.00	Draw #17
Installation of Rebar	Bulldog	1892	29-Mar	\$ 31,625.00	\$ 31,625.00	Draw #6
Installation of Rebar Grnd Flr, Slab,2nd Flr	Bulldog	1919	28-Jun	\$ 13,613.14	\$ 13,613.14	Draw #8

Installation of Rebar 3rd Floor	Bulldog	1964	24-Aug	\$ 6,035.15	\$ 6,035.15	Draw #10
Cutting Steel	Bulldog	1947	15-Aug	\$ 1,650.00	\$ 1,650.00	Draw #10
Silo Slab Rebar Install	Bulldog	1976	21-Sep	\$ 88,536.25	\$ 88,536.25	Draw #11
Installation of Rebar	Bulldog	2189	25-Aug	\$ 1,386.00	\$ 1,386.00	Draw #22
Installation of Rebar	Bulldog	2196	04-Sep	\$ 988.00	\$ 988.00	Draw #23
Flash 30 Roof Curbs	BML Roofing	J031842	25-Sep	\$ 47,789.00	\$ 47,789.00	Draw #23
Flash 30 Roof Curbs	BML Roofing	J031885	25-Oct	\$ 19,500.00	\$ 19,500.00	Draw #23
Clearing & Grubbing	Canadian Woodland	131084	22-Nov	\$ 34,800.00	\$ 34,800.00	Draw #13
Caulking	COB Caulking	19	29-Sep	\$ 4,762.00	\$ 4,762.00	Draw #13
Letter of Credit	City of Brantford		18-Nov	\$ 10,000.00	\$ 10,000.00	Draw #1
Site Plan Approval	City of Brantford		19-Feb	\$ 9,437.00	\$ 9,437.00	Draw #2
Permit Fee	City of Brantford			\$ 235.00	\$ 235.00	Draw #5
Sewer & Sanitary Permits (2x\$400)	City of Brantford		06-Jan	\$ 800.00	\$ 800.00	Draw #5
Road Cut Inspection	City of Brantford	176404	08-Mar	\$ 66.78	\$ 66.78	Draw #5
Inspection Fees	City of Brantford	176636	03-Apr	\$ 33.39	\$ 33.39	Draw #6
Building Permit	City of Brantford		02-May	\$ 34,362.00	\$ 34,362.00	Draw #6
Cladding Permit	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #7
Site Alt Permit - BP	City of Brantford		16-Jun	\$ 350.00	\$ 350.00	Draw #8
Basement Renovation Permit BP	City of Brantford		08-Jun	\$ 435.00	\$ 435.00	Draw #8
Water Inspection Deposit	City of Brantford		24-Jul	\$ 5,000.00	\$ 5,000.00	Draw #9
Water Inspection	City of Brantford		11-Sep	\$ 939.48	\$ 939.48	Draw #23
Cladding Permit & Fee	City of Brantford		18-Sep	\$ 1,000.00	\$ 1,000.00	Draw #11
Silo Permit	City of Brantford		31-Oct	\$ 1,957.50	\$ 1,957.50	Draw #12
Office Addition Mill Tower Permit	City of Brantford		21-Dec	\$ 7,250.00	\$ 7,250.00	Draw #14
Cleaning/Receiving Building Permit	City of Brantford		22-Dec	\$ 2,893.20	\$ 2,893.20	Draw #14
Amendment to SPA	City of Brantford		01-Feb	\$ 1,525.00	\$ 1,525.00	Draw #15
Cleaning/Receiving Foundation Only	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #19
Steel Permit	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #19
2" Construction Meter	City of Brantford		22-Jun	\$ 750.00	\$ 750.00	Draw #20
Explovent Pressure Relief Valves	CS Construction Sp	A337003029	17-Sep	\$ 43,235.29	\$ 43,235.29	Draw #11
Masonry	D & D Masonry	4539	30-Jun	\$ 50,000.00	\$ 50,000.00	Draw #8
Masonry	D & D Masonry	4551	31-Jul	\$ 75,000.00	\$ 75,000.00	Draw #9
Masonry	D & D Masonry	4578	31-Aug	\$ 55,000.00	\$ 55,000.00	Draw #10
Masonry	D & D Masonry	4596	28-Sep	\$ 25,000.00	\$ 25,000.00	Draw #11
Masonry	D & D Masonry	4637	31-Jan	\$ 40,000.00	\$ 40,000.00	Draw #15
Masonry	D & D Masonry	4658	30-Mar	\$ 25,000.00	\$ 25,000.00	Draw #17
Masonry - Office Building	D & D Masonry	4695	25-Jul	\$ 30,000.00	\$ 30,000.00	Draw #21
Masonry - Office Building	D & D Masonry	4732	28-Sep	\$ 40,000.00	\$ 40,000.00	Draw #21
Masonry Equipment Rental	D & D Masonry	4613	31-Oct	\$ 8,480.00	\$ 8,480.00	Draw #12
Masonry Equipment Rental	D & D Masonry	4633	28-Dec	\$ 6,954.00	\$ 6,954.00	Draw #14
Masonry Equipment Rental	D & D Masonry	4660	30-Mar	\$ 5,856.00	\$ 5,856.00	Draw #17
Elevator Sump Pit	EDS Plumbing	1005	24-Oct	\$ 1,970.00	\$ 1,970.00	Draw #5
Underground	EDS Plumbing	2619	05-Jan	\$ 6,450.00	\$ 6,450.00	Draw #7
Plumbing - BP	EDS Plumbing	2740	02-Aug	\$ 7,410.00	\$ 7,410.00	Draw #10
Test Backflow	EDS Plumbing	2906	14-Jul	\$ 225.00	\$ 225.00	Draw #21
Basement Pump Systems	EDS Plumbing	2993	10-Oct	\$ 8,060.00	\$ 8,060.00	Draw #21
Plumbing	EDS Plumbing	2994	10-Oct	\$ 11,000.00	\$ 11,000.00	Draw #21
Floor Drains by Train parking	EDS Plumbing	2995	10-Oct	\$ 3,500.00	\$ 3,500.00	Draw #21
GRCA Site Plan Review	GRCA	PL3326	31-Aug	\$ 380.00	\$ 380.00	Draw #4
Plan Review Fee	GRCA	PL3706	21-Feb	\$ 400.00	\$ 400.00	Draw #16
Insulation	Great Northern Insul	796720	21-Jul	\$ 3,500.00	\$ 3,500.00	Draw #9
Insulation	Great Northern Insul	827933	23-Oct	\$ 1,000.00	\$ 1,000.00	Draw #12
Insulation	Great Northern Insul	909599	24-May	\$ 40,000.00	\$ 40,000.00	Draw #19
Insulation	Great Northern Insul	921304	21-Jun	\$ 175,000.00	\$ 175,000.00	Draw #20
Insulation	Great Northern Insul	934659	24-Jul	\$ 155,000.00	\$ 155,000.00	Draw #21
Insulation	Great Northern Insul	949526	24-Aug	\$ 20,000.00	\$ 20,000.00	Draw #22
Insulation	Great Northern Insul	975921	25-Oct	\$ 19,970.00	\$ 19,970.00	Draw #22
Remove/Replace Compaction BP	Gedco	3924	17-Oct	\$ 2,948.80	\$ 2,948.80	Draw #12
Switch Gear Equipment	Gerrie Electric	9860792	18-Jul	\$ 104,014.83	\$ 104,014.83	Draw #10
Form/Pour Foundation Walls	Halton Forming	52043	31-Jul	\$ 15,940.00	\$ 15,940.00	Draw #10
Form/Pour Foundation Walls	Halton Forming	52159	31-Aug	\$ 8,720.00	\$ 8,720.00	Draw #11
Form/Pour Foundation Walls	Halton Forming	53422	30-Mar	\$ 2,860.00	\$ 2,860.00	Draw #18
Form/Pour Foundation Walls	Halton Forming	53573	29-Jun	\$ 3,340.00	\$ 3,340.00	Draw #20
Form/Pour Foundation Walls	Halton Forming	53820	28-Sep	\$ 25,038.00	\$ 25,038.00	Draw #20
Form/Pour Foundation Walls	Halton Forming	53718	31-Aug	\$ 28,002.00	\$ 28,002.00	Draw #23
Painting	Hanks Painting	3748	06-Sep	\$ 13,225.00	\$ 13,225.00	Draw #23
Drywall - BP	Horizon Drywall	1265	08-Aug	\$ 18,813.00	\$ 18,813.00	Draw #10
Drywall - Office	Horizon Drywall	1426	28-Aug	\$ 24,880.00	\$ 24,880.00	Draw #22
Drywall - Office	Horizon Drywall	1433	25-Sep	\$ 9,330.00	\$ 9,330.00	Draw #23
Building & Foundations	J. H. Cohoon	46742	25-Aug	\$ 1,500.00	\$ 1,500.00	Draw #3
Architectural Drawing	Jensen Hughes	DT162218	21-Jun	\$ 4,000.00	\$ 4,000.00	Draw #3
Architectural Drawing	Jensen Hughes	15472	08-Sep	\$ 2,400.00	\$ 2,400.00	Draw #4

Architectural Drawing	Jensen Hughes	18546	13-Jan		\$ 6,600.00	\$ 6,600.00	Draw #5
Architectural Drawing	Jensen Hughes	19235	08-Feb		\$ 860.00	\$ 860.00	Draw #5
Architectural Drawing	Jensen Hughes	20079	09-Mar		\$ 4,300.00	\$ 4,300.00	Draw #5
Architectural Drawing	Jensen Hughes	21551	11-May		\$ 2,050.00	\$ 2,050.00	Draw #7
Architectural Drawing	Jensen Hughes	22937	12-Jul		\$ 3,850.00	\$ 3,850.00	Draw #9
Architectural Drawing	Jensen Hughes	25366	25-Oct		\$ 13,240.00	\$ 13,240.00	Draw #12
Landscape Architect	James McCracken	2016-07-21	21-Jul		\$ 1,662.50	\$ 1,662.50	Draw #3
Building Erection	KDM	J003885	25-Apr		\$ 47,552.50	\$ 47,552.50	Draw #6
Building Erection	KDM	J003927	25-May		\$ 110,460.00	\$ 110,460.00	Draw #7
Building Erection	KDM	J003941	26-Jun		\$ 180,112.50	\$ 180,112.50	Draw #8
Building Erection	KDM	J003988	25-Jul		\$ 101,400.00	\$ 101,400.00	Draw #9
Building Erection	KDM	J004020	25-Aug		\$ 68,600.00	\$ 68,600.00	Draw #10
Building Erection	KDM	J004044	25-Sep		\$ 70,035.00	\$ 70,035.00	Draw #11
Building Erection	KDM	J004081	25-Oct		\$ 100,557.75	\$ 100,557.75	Draw #12
Building Erection	KDM	J004108	24-Nov		\$ 75,815.00	\$ 75,815.00	Draw #13
Building Erection	KDM	J004255	26-Mar		\$ 33,782.50	\$ 33,782.50	Draw #17
Building Erection	KDM	J004295	23-Apr		\$ 35,565.00	\$ 35,565.00	Draw #18
Building Erection	KDM	J004303	25-May		\$ 178,532.50	\$ 178,532.50	Draw #19
Building Erection	KDM	J004371	25-Jun		\$ 90,131.50	\$ 90,131.50	Draw #20
Building Erection	KDM	J004386	25-Jul		\$ 55,695.00	\$ 55,695.00	Draw #21
Boom Rental	KDM	J004336	31-May		\$ 9,790.00	\$ 9,790.00	Draw #19
Building Erection	KDM	J004414	24-Aug		\$ 147,788.96	\$ 147,788.96	Draw #22
Building Erection	KDM	J004439	25-Sep		\$ 76,434.90	\$ 76,434.90	Draw #23
Building Erection	KDM	J004469	25-Oct		\$ 55,909.22		\$ 55,909.22
Architect	Lanhack	LH17088	31-Mar		\$ 9,648.00	\$ 9,648.00	Draw #6
Architect	Lanhack	LH17172	21-Aug		\$ 26,892.60	\$ 26,892.60	Draw #11
Architect	Lanhack	LH18046	30-Nov		\$ 10,123.60	\$ 10,123.60	Draw #14
Architect	Lanhack	LH18197	06-Jul		\$ 3,755.40	\$ 3,755.40	Draw #21
Concrete Pad BP	MAD Concrete	1903-06-18	06-Oct		\$ 2,600.00	\$ 2,600.00	Draw #12
Builders Risk Insurance	Masters	338646	17-Jul		\$ 3,974.40	\$ 3,974.40	Draw #10
Builders Risk Insurance	Masters	240764	30-Aug		\$ 4,620.24	\$ 4,620.24	Draw #11
Builders Risk Extension	Masters	43344			\$ 41,766.00		\$ 41,766.00
Install Doors/Hardware	Martin Vyn	8221	05-Jul		\$ 4,402.88	\$ 4,402.88	Draw #21
Install Doors/Hardware	Martin Vyn	8233	31-Aug		\$ 1,859.38	\$ 1,859.38	Draw #22
HVAC BP	Middelkoop	17-704	29-Aug		\$ 10,542.61	\$ 10,542.61	Draw #10
Finishing BP	Middelkoop	17-810	04-Oct		\$ 1,089.52	\$ 1,089.52	Draw #11
Underground Ductwork	Middelkoop	18-304	10-Apr		\$ 9,234.30	\$ 9,234.30	Draw #18
Mill Tower	Middelkoop	18-375	26-Apr		\$ 25,000.00	\$ 25,000.00	Draw #18
Mill Tower	Middelkoop	18-485	31-May		\$ 15,000.00	\$ 15,000.00	Draw #19
Mill Tower	Middelkoop	18-701	27-Jul		\$ 10,000.00	\$ 10,000.00	Draw #21
Mill Tower	Middelkoop	18-799	20-Aug		\$ 15,800.00	\$ 15,800.00	Draw #22
Mill Tower	Middelkoop	18-923	27-Sep		\$ 15,000.00	\$ 15,000.00	Draw #23
Mill Tower	Middelkoop	18-1053	25-Oct		\$ 40,000.00		\$ 40,000.00
Additional C Channel	Middelkoop	18-791	17-Aug		\$ 15,300.00	\$ 15,300.00	Draw #22
Damping Silo Curbs for KDM	Middelkoop	18-854	10-Sep		\$ 8,300.00	\$ 8,300.00	Draw #23
19-4 Grating	MG Misc	3291	08-Sep		\$ 130,000.00	\$ 130,000.00	Draw #11
19-4 Grating	MG Misc	3307	22-Sep		\$ 79,225.00	\$ 79,225.00	Draw #11
Wall Plates/Lintel Beams	MG Misc	3294	09-Sep		\$ 8,333.00	\$ 8,333.00	Draw #11
Lintel Beam	MG Misc	3340	28-Oct		\$ 406.00	\$ 406.00	Draw #12
Building 2	MG Misc	3388	24-Feb		\$ 25,000.00	\$ 25,000.00	Draw #16
Building 2	MG Misc	3434	31-Mar		\$ 30,000.00	\$ 30,000.00	Draw #17
Building 2	MG Misc	3455	30-Apr		\$ 40,000.00	\$ 40,000.00	Draw #18
Building 2	MG Misc	3483	22-May		\$ 35,000.00	\$ 35,000.00	Draw #19
Building 2	MG Misc	3514	08-Jun		\$ 35,000.00	\$ 35,000.00	Draw #20
Building 2	MG Misc	3552	10-Jul		\$ 40,000.00	\$ 40,000.00	Draw #21
Building 2	MG Misc	3580	30-Jul		\$ 30,000.00	\$ 30,000.00	Draw #21
Building 2 Extra	MG Misc	3559	13-Jul		\$ 510.00	\$ 510.00	Draw #21
Extra - Angles	MG Misc	3583	02-Aug		\$ 754.00	\$ 754.00	Draw #21
Scaffolding	MG Misc	3484	22-May		\$ 5,893.60	\$ 5,893.60	Draw #19
Scaffolding	MG Misc	3525	18-Jun		\$ 1,429.00	\$ 1,429.00	Draw #20
Scaffolding	MG Misc	3584	02-Aug		\$ 1,790.71	\$ 1,790.71	Draw #21
Penthouse Stairs	MG Misc	3604	16-Aug		\$ 6,677.85	\$ 6,677.85	Draw #22
Additional Lintel	MG Misc	3607	16-Aug		\$ 367.50	\$ 367.50	Draw #22
OH Door Channels	MG Misc	3633	30-Sep		\$ 25,640.00	\$ 25,640.00	Draw #23
Cleaning / Receiving Steel Stairs	MG Misc	3642	30-Sep		\$ 50,000.00	\$ 50,000.00	Draw #23
Foundation Waterproofing	National Waterproof	5621	30-Mar		\$ 16,340.00	\$ 16,340.00	Draw #5
Foundation Waterproofing	National Waterproof	5623	13-Apr		\$ 27,184.00	\$ 27,184.00	Draw #6
Overhead Doors	Northern Dock	S1078096	23-Mar		\$ 43,647.59	\$ 43,647.59	Draw #17
Overhead Doors	Northern Dock	S1074454	25-Oct		\$ 6,560.00	\$ 6,560.00	Draw #18
Elevator	Otis Elevator	FH641293001	20-Mar		\$ 59,850.00	\$ 59,850.00	Draw #6
Elevator	Otis Elevator	FH641293006	02-Aug		\$ 79,269.00	\$ 79,269.00	Draw #10
Elevator	Otis Elevator	FH641293019	09-Aug		\$ 34,200.00	\$ 34,200.00	Draw #22

Elevator	Otis Elevator	FH641293021	13-Sep	\$ 3,219.00	\$ 3,219.00	Draw #23
	Probel	10002638	03-Aug	\$ 8,418.75	\$ 8,418.75	Draw #22
Structural Steel & Deck - Two Addl Beams	Rapid Steel	1957	13-Aug	\$ 67,027.00	\$ 67,027.00	Draw #22
Pre Eng Building	Steelway	IN30743	03-Apr	\$ 337,305.15	\$ 337,305.15	Draw #5
Pre Eng Building	Steelway	IN31260	30-May	\$ 239,703.05	\$ 239,703.05	Draw #7
Pre Eng Building	Steelway	IN31204	24-May	\$ 270,001.65	\$ 270,001.65	Draw #7
Pre Eng Building	Steelway	IN31351	31-May	\$ 10,049.52	\$ 10,049.52	Draw #7
Pre Eng Building	Steelway	IN29537	03-Nov	\$ 190,934.36	\$ 190,934.36	Draw #7
Pre Eng Building	Steelway	IN30932	30-Apr	\$ 175,594.74	\$ 175,594.74	Draw #7
Pre Eng Building	Steelway	IN31552	23-Jun	\$ 84,142.94	\$ 84,142.94	Draw #8
Pre Eng Building	Steelway	IN31663	30-Jun	\$ 11,802.96	\$ 11,802.96	Draw #8
Pre Eng Building	Steelway	IN31788	21-Jul	\$ 278,039.77	\$ 278,039.77	Draw #9
Pre Eng Building	Steelway	IN32457	21-Sep	\$ 115,456.42	\$ 115,456.42	Draw #11
Pre Eng Building	Steelway	IN33853	22-Jan	\$ 27,933.42	\$ 27,933.42	Draw #15
Pre Eng Building	Steelway	IN34916	31-May	\$ 8,802.41	\$ 8,802.41	Draw #19
Pre Eng Building Rec/Cleaning Tower	Steelway	IN34481	05-Apr	\$ 335,432.46	\$ 335,432.46	Draw #17
Pre Eng Building	Steelway	IN35220	21-Jun	\$ 9,946.76	\$ 9,946.76	Draw #20
Pre Eng Building	Steelway	IN35580	27-Jul	\$ 20,837.50	\$ 20,837.50	Draw #21
Pre Eng Building	Steelway	IN35905	28-Aug	\$ 29,369.71	\$ 29,369.71	Draw #22
Coated Flooring in Mill	Stonhard	10151174	22-Aug	\$ 30,525.00	\$ 30,525.00	Draw #22
Trailer Hookup	Tottle	7783	18-May	\$ 973.70	\$ 973.70	Draw #7
Grounding	Tottle	8011	31-Aug	\$ 12,127.01	\$ 12,127.01	Draw #11
Site Power	Tottle	8008	31-Aug	\$ 24,860.00	\$ 24,860.00	Draw #11
Site Power	Tottle	8055	30-Sep	\$ 66,000.00	\$ 66,000.00	Draw #11
Site Power	Tottle	8378	31-Mar	\$ 20,000.00	\$ 20,000.00	Draw #17
Site Power	Tottle	8442	30-Apr	\$ 13,440.00	\$ 13,440.00	Draw #18
Electrical BP	Tottle	8150	28-Nov	\$ 16,968.34	\$ 16,968.34	Draw #13
Temp Service Extension	Tottle	8123	31-Oct	\$ 74.00	\$ 74.00	Draw #13
Temp Service Extension	Tottle	8573	16-Jul	\$ 74.00	\$ 74.00	Draw #21
Disconnect Trailer	Tottle	8145	28-Nov	\$ 170.00	\$ 170.00	Draw #13
Temp 100am Construction Panel	Tottle	8383	31-Mar	\$ 6,464.23	\$ 6,464.23	Draw #17
Grounding	Tottle	8446	30-Apr	\$ 5,463.57	\$ 5,463.57	Draw #18
Temp Heat Electrical Room	Tottle	8443	30-Apr	\$ 1,669.37	\$ 1,669.37	Draw #18
Install Sleeves / Backboard	Tottle	8444	30-Apr	\$ 1,728.23	\$ 1,728.23	Draw #18
Install 2 Switchboards	Tottle	8445	30-Apr	\$ 5,160.00	\$ 5,160.00	Draw #18
Grounding	Tottle	8509	30-May	\$ 3,462.29	\$ 3,462.29	Draw #19
Rough In Dock Leveller	Tottle	8520	31-May	\$ 167.70	\$ 167.70	Draw #20
Temp Panel for Fire Spray	Tottle	8524	31-May	\$ 309.94	\$ 309.94	Draw #20
Underground Site Services	Tottle	8429	30-Apr	\$ 8,690.00	\$ 8,690.00	Draw #20
Underground Site Services	Tottle	8555	30-Jun	\$ 20,000.00	\$ 20,000.00	Draw #20
Underground Site Services	Tottle	8626	31-Jul	\$ 30,000.00	\$ 30,000.00	Draw #21
Mill Building	Tottle	8622	31-Jul	\$ 33,000.00	\$ 33,000.00	Draw #21
Mill Building	Tottle	8663	31-Aug	\$ 80,000.00	\$ 80,000.00	Draw #23
Mill Building	Tottle	8719	30-Sep	\$ 160,000.00	\$ 160,000.00	Draw #23
Mill Building	Tottle	8752	31-Oct	\$ 150,000.00	\$ 150,000.00	Draw #23
Building Ground Loop	Tottle	8754	31-Oct	\$ 8,897.49	\$ 8,897.49	Draw #23
Temp Service Renewal	Tottle	8726	05-Oct	\$ 74.00	\$ 74.00	Draw #23
Temp Power to Sewer Pump	Tottle	8640	17-Aug	\$ 1,063.47	\$ 1,063.47	Draw #22
S&I Grounding for Building	Tottle	8630	31-Jul	\$ 4,420.00	\$ 4,420.00	Draw #22
ESA Renewal	Tottle	8659	31-Aug	\$ 120.00	\$ 120.00	Draw #22
Concrete Finishing	Tricon Haid	2119	23-Dec	\$ 12,000.00	\$ 12,000.00	Draw #5
Concrete Finishing	Tricon Haid	2164	25-May	\$ 23,050.00	\$ 23,050.00	Draw #7
Concrete Finishing	Tricon Haid	2182	23-Jun	\$ 21,025.00	\$ 21,025.00	Draw #8
Concrete Finishing	Tricon Haid	2217	25-Sep	\$ 10,512.50	\$ 10,512.50	Draw #11
Concrete Finishing	Tricon Haid	2232	25-Oct	\$ 10,512.50	\$ 10,512.50	Draw #12
Rafter Slab	Tricon Haid	2216	25-Sep	\$ 31,878.00	\$ 31,878.00	Draw #11
Footing & Forming	Tricon Haid	2120	23-Dec	\$ 4,800.00	\$ 4,800.00	Draw #5
Sawcut exterior slab on grade	Tricon Haid	2183	23-Jun	\$ 4,322.25	\$ 4,322.25	Draw #8
Concrete Finish North Side	Tricon Haid	2329	25-May	\$ 5,101.25	\$ 5,101.25	Draw #19
Labour - July 13	Tricon Haid	2355	25-Jul	\$ 7,546.00	\$ 7,546.00	Draw #21
Office SOG & Stairwell Base slab	Tricon Haid	2387	25-Oct	\$ 10,626.00	\$ 10,626.00	Draw #21
Landscaping BP	Turning Leaf	1117	28-Sep	\$ 8,985.00	\$ 8,985.00	Draw #11
Mill Building Insulation	Total Laminating	MLN0401503	08-May	\$ 1,176.00	\$ 1,176.00	Draw #7
Mill Building Insulation	Total Laminating	MLN0401665	15-Jun	\$ 5,760.00	\$ 5,760.00	Draw #8
Mill Building Insulation	Total Laminating	MLN0401612	08-Jun	\$ 1,156.00	\$ 1,156.00	Draw #8
Mill Building Insulation	Total Laminating	MLN0401771	12-Jul	\$ 6,916.00	\$ 6,916.00	Draw #9
Mill Building Insulation	Total Laminating	MLN0402119	20-Sep	\$ 5,975.64	\$ 5,975.64	Draw #11
Mill Building Insulation	Total Laminating	MLN0402185	27-Sep	\$ 9,927.84	\$ 9,927.84	Draw #11
Mill Building Insulation	Total Laminating	MLN0402186	28-Sep	\$ 4,642.80	\$ 4,642.80	Draw #11
Mill Building Insulation	Total Laminating	MLN0402350	27-Oct	\$ 5,120.00	\$ 5,120.00	Draw #12
Mill Building Insulation	Total Laminating	MLN0402349	27-Oct	\$ 16,640.00	\$ 16,640.00	Draw #12
Mill Building Insulation	Total Laminating	MLN0402348	26-Oct	\$ 16,640.00	\$ 16,640.00	Draw #12

Mill Building Insulation	Total Laminating	MLN0402227	06-Oct	\$ 9,602.56	\$ 9,602.56	Draw #12
Mill Building Insulation	Total Laminating	MLN0402236	10-Oct	\$ 6,535.68	\$ 6,535.68	Draw #12
Mill Building Insulation	Total Laminating	MLN0402966	09-Mar	\$ 8,217.12	\$ 8,217.12	Draw #17
Mill Building Insulation	Total Laminating	MLN0403209	11-May	\$ 12,615.45	\$ 12,615.45	Draw #19
Mill Building Insulation	Total Laminating	MLN0403638	15-Aug	\$ 1,248.12	\$ 1,248.12	Draw #22
Insulation	Total Laminating	MLN0403738	05-Sep	\$ 1,498.08	\$ 1,498.08	Draw #23
Insulation	Total Laminating	MLN0404022	30-Oct	\$ 3,742.48		\$ 3,742.48
Forms	Williams	IN0159463	18-Sep	\$ 8,474.75	\$ 8,474.75	Draw #11
Forms	Williams	IN0160564	11-Oct	\$ 2,266.00	\$ 2,266.00	Draw #16
VCL SPA Management Coordination	VCL		30-Sep	\$ 10,000.00	\$ 10,000.00	Draw #4
Resubmission of SPA	VCL	2016-07-08	08-Jul	\$ 250.00	\$ 250.00	Draw #4
Resubmission of SPA	VCL	2016-09-21	21-Sep	\$ 250.00	\$ 250.00	Draw #4
Resubmission of SPA Reg Fee	VCL	2016-10-27	27-Oct	\$ 150.00	\$ 150.00	Draw #5
Resubmission of SPA	VCL	2016-10-27	27-Oct	\$ 250.00	\$ 250.00	Draw #5
Foundation Permit - Building #2	VCL	2016-09-21	21-Sep	\$ 235.00	\$ 235.00	Draw #4
Architect	VG Architects	25135	13-Dec	\$ 5,620.00	\$ 5,620.00	Draw #5
Architect	VG Architects	25256	18-Jan	\$ 2,010.00	\$ 2,010.00	Draw #5
Fire Sprinkler Design	Vipond Fire Protection	192433	25-Dec	\$ 7,500.00	\$ 7,500.00	Draw #5
Fire Sprinkler Design	Vipond Fire Protection	220981	25-Feb	\$ 2,750.00	\$ 2,750.00	Draw #16
Fire Protection	Vipond Fire Protection	212545	25-Oct	\$ 3,850.00	\$ 3,850.00	Draw #12
Fire Protection	Vipond Fire Protection	228644	20-Jun	\$ 53,640.00	\$ 53,640.00	Draw #20
Fire Protection	Vipond Fire Protection	230867	25-Jul	\$ 15,000.00	\$ 15,000.00	Draw #21
Fire Protection	Vipond Fire Protection	232618	23-Aug	\$ 25,000.00	\$ 25,000.00	Draw #22
Fire Protection	Vipond Fire Protection	234427	24-Sep	\$ 9,000.00	\$ 9,000.00	Draw #23
Fire Protection	Vipond Fire Protection	236670	24-Oct	\$ 7,000.00		\$ 7,000.00
Earth Moving	VanRooyen	16354	30-Nov	\$ 50,000.00	\$ 50,000.00	Draw #1
Earth Moving	VanRooyen	1029	16-Aug	\$ 34,000.00	\$ 34,000.00	Draw #3
A-1 VICANO SUBCONTRACTORS: Total				\$ 7,951,735.68	\$ 7,486,990.49	\$ 464,745.19
B-1 MISC SUBCONTRACTORS:						
Bin Float	Allways Transport	1881	07-Dec	\$ 100.00	\$ 100.00	Draw #1
Bin Float	Allways Transport	1975	19-May	\$ 100.00	\$ 100.00	Draw #3
Bin Float	Allways Transport	1757	28-Jun	\$ 100.00	\$ 100.00	Draw #3
Bin Float	Allways Transport	1808	02-Sep	\$ 125.00	\$ 125.00	Draw #4
Triaxle Haulage	Alpine Construction	3921	31-Aug	\$ 2,925.00	\$ 2,925.00	Draw #4
Triaxle Haulage	Alpine Construction	4035	30-Nov	\$ 117.00	\$ 117.00	Draw #5
Triaxle Haulage	Alpine Construction	4055	05-Jan	\$ 3,276.00	\$ 3,276.00	Draw #5
Triaxle Haulage	Alpine Construction	4076	28-Feb	\$ 2,301.00	\$ 2,301.00	Draw #5
Triaxle Haulage	Alpine Construction	4084	31-Mar	\$ 1,248.00	\$ 1,248.00	Draw #6
Triaxle Haulage	Alpine Construction	4115	30-Apr	\$ 1,599.00	\$ 1,599.00	Draw #6
Triaxle Haulage	Alpine Construction	4160	31-May	\$ 78.00	\$ 78.00	Draw #8
Triaxle Haulage	Alpine Construction	4207	30-Jun	\$ 7,995.00	\$ 7,995.00	Draw #8
Triaxle Haulage	Alpine Construction	4280	31-Aug	\$ 4,173.00	\$ 4,173.00	Draw #11
Triaxle Haulage	Alpine Construction	4315	29-Sep	\$ 351.00	\$ 351.00	Draw #12
Triaxle Haulage	Alpine Construction	4386	31-Dec	\$ 78.00	\$ 78.00	Draw #15
Triaxle Haulage	Alpine Construction	4396	01-Feb	\$ 4,056.00	\$ 4,056.00	Draw #16
Triaxle Haulage	Alpine Construction	4408	01-Mar	\$ 6,760.00	\$ 6,760.00	Draw #17
Triaxle Haulage	Alpine Construction	4418	31-Mar	\$ 760.00	\$ 760.00	Draw #18
Triaxle Haulage	Alpine Construction	4434	30-Apr	\$ 1,880.00	\$ 1,880.00	Draw #19
Triaxle Haulage	Alpine Construction	4538	29-Jun	\$ 2,040.00	\$ 2,040.00	Draw #21
Triaxle Haulage	Alpine Construction	4585	30-Jul	\$ 12,840.00	\$ 12,840.00	Draw #22
Triaxle Haulage	Alpine Construction	4624	29-Aug	\$ 4,160.00	\$ 4,160.00	Draw #23
Triaxle Haulage	Alpine Construction	4662	30-Sep	\$ 1,400.00		\$ 1,400.00
Building Cleaning	Abe's Wash	2994	16-Nov	\$ 300.00	\$ 300.00	Draw #13
Building Cleaning	Abe's Wash	2996	16-Nov	\$ 400.00	\$ 400.00	Draw #14
Building Cleaning	Abe's Wash	3253	12-Oct	\$ 350.00		\$ 350.00
Drawings	Astley Gilbert	1546226	19-Jan	\$ 113.67	\$ 113.67	Draw #5
Cartage	Bert & Son's	77781	27-Mar	\$ 450.00	\$ 450.00	Draw #6
Glass BP	Brantford Glass	60333	29-Sep	\$ 557.16	\$ 557.16	Draw #13
Glass	Brantford Glass	60451	28-Sep	\$ 26.44	\$ 26.44	Draw #13
Glass	Brantford Glass	61323	10-Jul	\$ 1,632.14	\$ 1,632.14	Draw #22
Telco Link Line	BCT Communications	13718	07-Jun	\$ 570.00	\$ 570.00	Draw #20
Hydro Meter Phone Line	BCT Communications	13998	02-Aug	\$ 174.00	\$ 174.00	Draw #22
Flashing	BML	W19570	31-Jul	\$ 435.50	\$ 435.50	Draw #9
Crane	BNC Crane	3772	12-Oct	\$ 900.00	\$ 900.00	Draw #12
Structural Steel Review	BPCO	S9797-18	31-Oct	\$ 500.00		\$ 500.00
Tracking System	Brant Overhead Door	11688	27-Oct	\$ 714.02	\$ 714.02	Draw #12
Float	CRS	1433527	03-Apr	\$ 100.00	\$ 100.00	Draw #6
Cleaning	Corporate Cleaning	1735	17-Sep	\$ 2,345.00	\$ 2,345.00	Draw #23
Cleaning	Corporate Cleaning	1766	24-Sep	\$ 840.00	\$ 840.00	Draw #23

Cleaning	Corporate Cleaning	1767	01-Oct	\$ 840.00	\$ 840.00	Draw #23
Cleaning	Corporate Cleaning	1786	08-Oct	\$ 840.00		\$ 840.00
Cleaning	Corporate Cleaning	1803	22-Oct	\$ 840.00		\$ 840.00
Cleaning	Corporate Cleaning	1794	15-Oct	\$ 840.00		\$ 840.00
Concrete Cutting	Concrete Drilling	43553	21-Aug	\$ 2,232.00	\$ 2,232.00	Draw #10
Core Drill	Concrete Drilling	43868	08-Nov	\$ 1,904.50	\$ 1,904.50	Draw #13
Wall Openings	Concrete Drilling	44261	07-Mar	\$ 1,828.00	\$ 1,828.00	Draw #17
Core Drill	Concrete Drilling	44381	12-Apr	\$ 1,979.50	\$ 1,979.50	Draw #18
Core Drill Silo Pad	Concrete Drilling	44508	17-May	\$ 3,206.00	\$ 3,206.00	Draw #19
Work at Exterior Anchor Bolt Openings	Concrete Drilling	44595	07-Jun	\$ 3,366.00	\$ 3,366.00	Draw #20
Work at Various Locations	Concrete Drilling	44717	10-Jul	\$ 759.00	\$ 759.00	Draw #21
Work in Basement	Concrete Drilling	44793	26-Jul	\$ 770.00	\$ 770.00	Draw #21
Work in Electrical Room	Concrete Drilling	45004	21-Sep	\$ 3,467.00	\$ 3,467.00	Draw #23
Work in interior/exterior areas	Concrete Drilling	45034	28-Sep	\$ 5,271.00	\$ 5,271.00	Draw #23
Various Locations	Concrete Drilling	45126	18-Oct	\$ 4,935.00		\$ 4,935.00
Various Locations	Concrete Drilling	45071	02-Oct	\$ 3,426.00		\$ 3,426.00
Exterior Catch Basins	Concrete Drilling	45100	12-Oct	\$ 588.00		\$ 588.00
Caulking BP	Cob Caulking	6450	27-Nov	\$ 600.00	\$ 600.00	Draw #13
Roof, Siding, Aluminum Insulation BP	Coops Roofs	187954	25-Oct	\$ 10,500.00	\$ 10,500.00	Draw #12
Concrete Pump	DeGrandis Concrete	29787	20-Dec	\$ 1,302.50	\$ 1,302.50	Draw #5
Concrete Pump	DeGrandis Concrete	29946	20-Dec	\$ 3,270.00	\$ 3,270.00	Draw #5
Concrete Pump	DeGrandis Concrete	29782	08-Dec	\$ 786.50	\$ 786.50	Draw #5
Concrete Pump	DeGrandis Concrete	29941	09-Dec	\$ 810.50	\$ 810.50	Draw #5
Concrete Pump	DeGrandis Concrete	29933	06-Dec	\$ 3,060.00	\$ 3,060.00	Draw #5
Concrete Pump	DeGrandis Concrete	29398	01-Feb	\$ 1,476.00	\$ 1,476.00	Draw #5
Concrete Pump	DeGrandis Concrete	30568	03-Mar	\$ 934.00	\$ 934.00	Draw #5
Concrete Pump	DeGrandis Concrete	32337	19-May	\$ 1,294.00	\$ 1,294.00	Draw #7
Concrete Pump	DeGrandis Concrete	30608	21-Mar	\$ 1,422.00	\$ 1,422.00	Draw #7
Concrete Pump	DeGrandis Concrete	30143	06-Jun	\$ 1,582.25	\$ 1,582.25	Draw #8
Concrete Pump	DeGrandis Concrete	31561	19-Jun	\$ 1,099.00	\$ 1,099.00	Draw #8
Concrete Pump	DeGrandis Concrete	31918	04-Jul	\$ 1,294.50	\$ 1,294.50	Draw #9
Concrete Pump	DeGrandis Concrete	33482	22-Aug	\$ 1,066.00	\$ 1,066.00	Draw #11
Concrete Pump	DeGrandis Concrete	33605	09-Sep	\$ 17,668.00	\$ 17,668.00	Draw #11
Concrete Pump	DeGrandis Concrete	33849	27-Sep	\$ 2,064.00	\$ 2,064.00	Draw #12
Concrete Pump	DeGrandis Concrete	34831	05-Oct	\$ 1,121.00	\$ 1,121.00	Draw #12
Concrete Pump	DeGrandis Concrete	34842	19-Oct	\$ 1,482.00	\$ 1,482.00	Draw #13
Concrete Pump	DeGrandis Concrete	29349	18-Oct	\$ 1,030.00	\$ 1,030.00	Draw #13
Concrete Pump	DeGrandis Concrete	35289	06-Nov	\$ 2,092.00	\$ 2,092.00	Draw #13
Concrete Pump	DeGrandis Concrete	36219	06-Apr	\$ 1,002.00	\$ 1,002.00	Draw #18
Concrete Pump	DeGrandis Concrete	35523	24-May	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37678	29-May	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37690	06-Jun	\$ 700.00	\$ 700.00	Draw #20
Concrete Pump	DeGrandis Concrete	37948	12-Jun	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37199	27-Jul	\$ 1,028.00	\$ 1,028.00	Draw #22
Concrete Pump	DeGrandis Concrete	39080	02-Aug	\$ 774.00	\$ 774.00	Draw #22
Concrete Pump	DeGrandis Concrete	37228	16-Aug	\$ 1,028.00	\$ 1,028.00	Draw #22
Concrete Pump	DeGrandis Concrete	37026	20-Aug	\$ 750.00	\$ 750.00	Draw #23
Concrete Pump	DeGrandis Concrete	37237	27-Aug	\$ 1,158.00	\$ 1,158.00	Draw #23
Concrete Pump	DeGrandis Concrete	37566	05-Sep	\$ 1,042.00	\$ 1,042.00	Draw #23
Concrete Pump	DeGrandis Concrete	39308	20-Sep	\$ 750.00	\$ 750.00	Draw #23
Concrete Pump	DeGrandis Concrete	39306	18-Sep	\$ 802.00	\$ 802.00	Draw #23
Material Testing / Inspection	Englobe	900213983	10-Jan	\$ 224.90	\$ 224.90	Draw #5
Material Testing / Inspection	Englobe	900211672	09-Dec	\$ 256.50	\$ 256.50	Draw #5
Concrete Testing / Inspection	Englobe	900219649	13-Mar	\$ 961.50	\$ 961.50	Draw #5
Material Testing / Inspection	Englobe	900224960	16-May	\$ 3,282.60	\$ 3,282.60	Draw #7
Material Testing/ Fireproofing Insp.	Englobe	900263583	13-Jul	\$ 812.00	\$ 812.00	Draw #21
Material Testing / Inspection	Englobe	9000266062	10-Aug	\$ 339.00	\$ 339.00	Draw #22
Painting BP	Hanks Painting	3606	24-Oct	\$ 4,750.00	\$ 4,750.00	Draw #13
Haulage	Houle Brothers	2	10-Feb	\$ 4,922.50	\$ 4,922.50	Draw #5
Haulage	Houle Brothers	4	31-Mar	\$ 990.00	\$ 990.00	Draw #6
Locate New Water Main	Multi Pressure	3385	26-Aug	\$ 360.00	\$ 360.00	Draw #23
Wall Plate	MG Misc	3112	18-Jan	\$ 1,912.00	\$ 1,912.00	Draw #5
Embedment Plates	MG Misc	3174	06-Apr	\$ 868.00	\$ 868.00	Draw #6
8" Bollards	MG Misc	3501	31-May	\$ 1,323.00	\$ 1,323.00	Draw #19
Plywood Capping on Office Parapets	Martin Vyn	8242	01-Nov	\$ 751.87		\$ 751.87
Welding	Miro Weld	222300	30-Jan	\$ 1,080.00	\$ 1,080.00	Draw #5
Weld Rod to Plates	Miro Weld	808305	13-Feb	\$ 300.00	\$ 300.00	Draw #5
Welding	Miro Weld	808308	23-Feb	\$ 540.00	\$ 540.00	Draw #5
Weld Anchor Bolts	Miro Weld	808313	13-Mar	\$ 300.00	\$ 300.00	Draw #5
Cut Rods, Assemble Plates, Bolts	Miro Weld	678255	02-May	\$ 570.00	\$ 570.00	Draw #7
Weld bolts/rebar to plates	Miro Weld	808323	10-May	\$ 540.00	\$ 540.00	Draw #7
Weld Door Frames	Miro Weld	808334	14-Nov	\$ 520.00	\$ 520.00	Draw #13

Weld Bolts	Miro Weld	678297	01-Feb	\$ 130.00	\$ 130.00	Draw #15
Site Welder	Miro Weld	550403	26-Mar	\$ 292.50	\$ 292.50	Draw #17
Weld plates to beams	Miro Weld	550410	30-May	\$ 438.75	\$ 438.75	Draw #19
Cut off / Weld plates	Miro Weld	550414	12-Jun	\$ 455.00	\$ 455.00	Draw #20
Clips	Miro Weld	550421	16-Jul	\$ 2,925.00	\$ 2,925.00	Draw #21
Channels	Miro Weld	550426	08-Aug	\$ 585.50	\$ 585.50	Draw #22
Weld Ties/Anchor Bolts	Miro Weld	550433	30-Aug	\$ 373.75	\$ 373.75	Draw #22
Weld Frames	Miro Weld	550439	18-Oct	\$ 520.00		\$ 520.00
Final Clean BP	Shelley MacKenzie	12	31-Oct	\$ 80.00	\$ 80.00	Draw #13
Final Clean	Shelley MacKenzie	Aug-18	21-Sep	\$ 200.00	\$ 200.00	Draw #23
Cleaning	Shelley MacKenzie	2018-09	30-Sep	\$ 520.00		\$ 520.00
Cleaning	Shelley MacKenzie	Oct-18	30-Oct	\$ 80.00		\$ 80.00
HVAC BP	MSM	17-954	17-Nov	\$ 453.50	\$ 453.50	Draw #13
HVAC BP	MSM	17-854	23-Oct	\$ 127.50	\$ 127.50	Draw #13
Trucking	Oakes	316	15-Feb	\$ 3,570.00	\$ 3,570.00	Draw #5
Trucking	Oakes	327	30-Jun	\$ 637.50	\$ 637.50	Draw #8
Drain Covers	Oakes	97323	13-Mar	\$ 215.00	\$ 215.00	Draw #17
Plates	Oakes	97919	05-Oct	\$ 425.50		\$ 425.50
Equipment Float	Patrick Braund	5055	04-Dec	\$ 440.00	\$ 440.00	Draw #1
Equipment Float	Patrick Braund	5368	31-Aug	\$ 440.00	\$ 440.00	Draw #4
Equipment Float	Patrick Braund	5357	26-Aug	\$ 165.00	\$ 165.00	Draw #4
Equipment Float	Patrick Braund	5349	19-Aug	\$ 110.00	\$ 110.00	Draw #4
Equipment Float	Patrick Braund	5530	30-Dec	\$ 180.00	\$ 180.00	Draw #5
Equipment Float	Patrick Braund	6511	16-Dec	\$ 165.00	\$ 165.00	Draw #5
Equipment Float	Patrick Braund	5542	13-Jan	\$ 330.00	\$ 330.00	Draw #5
Equipment Float	Patrick Braund	5556	31-Jan	\$ 165.00	\$ 165.00	Draw #5
Equipment Float	Patrick Braund	5563	10-Feb	\$ 165.00	\$ 165.00	Draw #5
Equipment Float	Patrick Braund	5585	10-Mar	\$ 165.00	\$ 165.00	Draw #5
Equipment Float	Patrick Braund	5592	17-Mar	\$ 180.00	\$ 180.00	Draw #5
Equipment Float	Patrick Braund	5611	07-Apr	\$ 345.00	\$ 345.00	Draw #6
Equipment Float	Patrick Braund	5623	14-Apr	\$ 165.00	\$ 165.00	Draw #6
Equipment Float	Patrick Braund	5632	21-Apr	\$ 165.00	\$ 165.00	Draw #6
Equipment Float	Patrick Braund	5670	19-May	\$ 345.00	\$ 345.00	Draw #7
Equipment Float	Patrick Braund	5700	09-Jun	\$ 165.00	\$ 165.00	Draw #8
Equipment Float	Patrick Braund	5719	23-Jun	\$ 165.00	\$ 165.00	Draw #8
Equipment Float	Patrick Braund	5800	11-Aug	\$ 180.00	\$ 180.00	Draw #10
Equipment Float	Patrick Braund	5805	18-Aug	\$ 220.00	\$ 220.00	Draw #10
Equipment Float	Patrick Braund	5837	08-Sep	\$ 330.00	\$ 330.00	Draw #11
Equipment Float	Patrick Braund	5910	10-Nov	\$ 165.00	\$ 165.00	Draw #13
Equipment Float	Patrick Braund	5957	08-Dec	\$ 510.00	\$ 510.00	Draw #14
Equipment Float	Patrick Braund	5970	15-Dec	\$ 165.00	\$ 165.00	Draw #14
Equipment Float	Patrick Braund	6008	31-Jan	\$ 1,005.00	\$ 1,005.00	Draw #15
Equipment Float	Patrick Braund	6034	09-Mar	\$ 165.00	\$ 165.00	Draw #17
Equipment Float	Patrick Braund	6077	20-Apr	\$ 180.00	\$ 180.00	Draw #18
Equipment Float	Patrick Braund	6078	30-Apr	\$ 180.00	\$ 180.00	Draw #19
Equipment Float	Patrick Braund	6186	29-Jun	\$ 220.00	\$ 220.00	Draw #20
Equipment Float	Patrick Braund	6183	22-Jun	\$ 200.00	\$ 200.00	Draw #20
Equipment Float	Patrick Braund	6235	31-Jul	\$ 230.00	\$ 230.00	Draw #21
Equipment Float	Patrick Braund	6219	20-Jul	\$ 180.00	\$ 180.00	Draw #21
Equipment Float	Patrick Braund	6243	03-Aug	\$ 180.00	\$ 180.00	Draw #22
Equipment Float	Patrick Braund	6253	10-Aug	\$ 680.00	\$ 680.00	Draw #22
Equipment Float	Patrick Braund	6280	24-Aug	\$ 300.00	\$ 300.00	Draw #22
Equipment Float	Patrick Braund	6306	14-Sep	\$ 200.00	\$ 200.00	Draw #23
Equipment Float	Patrick Braund	6338	05-Oct	\$ 180.00		\$ 180.00
Equipment Float	Patrick Braund	6346	12-Oct	\$ 480.00		\$ 480.00
Equipment Float	Patrick Braund	6374	26-Oct	\$ 180.00		\$ 180.00
Equipment Float	Rowland Haulage	20170228	28-Feb	\$ 9,031.25	\$ 9,031.25	Draw #5
Equipment Float	Rowland Haulage	20170531	31-May	\$ 85.00	\$ 85.00	Draw #8
Equipment Float	Rowland Haulage	20170630	30-Jun	\$ 3,506.25	\$ 3,506.25	Draw #9
Equipment Float	Rowland Haulage	20170831	31-Aug	\$ 510.00	\$ 510.00	Draw #11
Equipment Float	Rowland Haulage	#1Mill	28-Feb	\$ 4,675.00	\$ 4,675.00	Draw #16
Equipment Float	Rowland Haulage	#2Mill	31-Mar	\$ 510.00	\$ 510.00	Draw #17
Equipment Float	Rowland Haulage		30-Sep	\$ 1,317.50		\$ 1,317.50
Tap & Core	Robo		25-Jun	\$ 800.00	\$ 800.00	Draw #21
Equipment Float	Sunbelt Rentals	70726210-0001	14-Jun	\$ 250.00	\$ 250.00	Draw #22
Equipment Float	Sunbelt Rentals	71003004-0001	02-Oct	\$ 200.00	\$ 200.00	Draw #23
Repair Temporary Service	Tottle	7235	31-Jul	\$ 1,870.36	\$ 1,870.36	Draw #3
Cable Connect Construction Trailer	Tottle	7327	31-Aug	\$ 645.04	\$ 645.04	Draw #4
Rock Truck	VanRooyen	1276	20-Dec	\$ 13,335.00	\$ 13,335.00	Draw #14
Haul Fill	Whitehead Soils	10947	16-Aug	\$ 765.00	\$ 765.00	Draw #22
Haul Fill	Whitehead Soils	10694	16-Aug	\$ 807.50	\$ 807.50	Draw #22
Haul Fill	Whitehead Soils	10693	15-Aug	\$ 892.50	\$ 892.50	Draw #22

Haul Fill	Whitehead Soils	10692	14-Aug	\$	850.00	\$	850.00	Draw #22
Haul Fill	Whitehead Soils	10946	15-Aug	\$	892.50	\$	892.50	Draw #22
Signs	Watsons	21582	18-Oct	\$	349.25			\$ 349.25
Water	Waterman	2018-08-12	12-Aug	\$	160.00	\$	160.00	Draw #22
B-1 MISC SUBCONTRACTORS: Total					\$ 262,270.70	\$ 243,747.58	\$ 18,523.12	
B-2 MATERIALS:								
Diesel	4Refuel	653186	30-Nov	\$	152.85	\$	152.85	Draw #5
Diesel	4Refuel	652534	31-Oct	\$	1,688.11	\$	1,688.11	Draw #5
Diesel	4Refuel	653970	07-Jan	\$	1,706.53	\$	1,706.53	Draw #5
Diesel	4Refuel	653525	15-Dec	\$	279.18	\$	279.18	Draw #5
Diesel	4Refuel	5124446	15-Dec	\$	392.43	\$	392.43	Draw #5
Diesel	4Refuel	5126067	31-Dec	\$	453.72	\$	453.72	Draw #5
Diesel	4Refuel	5125415	23-Dec	\$	681.10	\$	681.10	Draw #5
Diesel	4Refuel	653713	23-Dec	\$	246.16	\$	246.16	Draw #5
Diesel	4Refuel	655587	31-Mar	\$	314.17	\$	314.17	Draw #6
Diesel	4Refuel	656114	30-Apr	\$	1,664.95	\$	1,664.95	Draw #6
Diesel	4Refuel	656376	15-May	\$	589.59	\$	589.59	Draw #7
Diesel	4Refuel	656516	23-May	\$	73.78	\$	73.78	Draw #7
Diesel	4Refuel	657077	23-Jun	\$	260.93	\$	260.93	Draw #8
Diesel	4Refuel	657323	17-Jul	\$	865.26	\$	865.26	Draw #9
Diesel	4Refuel	657580	23-Jul	\$	34.14	\$	34.14	Draw #9
Diesel	4Refuel	658036	15-Aug	\$	1,098.77	\$	1,098.77	Draw #10
Diesel	4Refuel	658277	31-Aug	\$	665.30	\$	665.30	Draw #10
Diesel	4Refuel	658568	15-Sep	\$	2,334.76	\$	2,334.76	Draw #11
Diesel	4Refuel	659068	15-Oct	\$	1,357.64	\$	1,357.64	Draw #12
Diesel	4Refuel	659222	23-Oct	\$	1,100.74	\$	1,100.74	Draw #12
Diesel	4Refuel	659367	31-Oct	\$	339.81	\$	339.81	Draw #13
Diesel	4Refuel	659492	20-Nov	\$	527.14	\$	527.14	Draw #13
Diesel	4Refuel	659841	27-Nov	\$	1,025.87	\$	1,025.87	Draw #13
Diesel	4Refuel	660277	15-Dec	\$	1,547.51	\$	1,547.51	Draw #14
Diesel	4Refuel	660435	23-Dec	\$	145.61	\$	145.61	Draw #14
Diesel	4Refuel	660530	31-Dec	\$	114.00	\$	114.00	Draw #14
Diesel	4Refuel	660660	07-Jan	\$	108.04	\$	108.04	Draw #15
Diesel	4Refuel	660800	15-Jan	\$	282.97	\$	282.97	Draw #15
Diesel	4Refuel	660963	23-Jan	\$	319.89	\$	319.89	Draw #15
Diesel	4Refuel	661099	31-Jan	\$	325.39	\$	325.39	Draw #15
Diesel	4Refuel	661247	07-Feb	\$	2,770.24	\$	2,770.24	Draw #16
Diesel	4Refuel	661388	15-Feb	\$	2,303.69	\$	2,303.69	Draw #16
Diesel	4Refuel	661526	23-Feb	\$	3,506.29	\$	3,506.29	Draw #16
Diesel	4Refuel	661640	28-Feb	\$	132.93	\$	132.93	Draw #17
Diesel	4Refuel	661752	07-Mar	\$	978.58	\$	978.58	Draw #17
Diesel	4Refuel	661894	15-Mar	\$	339.26	\$	339.26	Draw #17
Diesel	4Refuel	662034	23-Mar	\$	1,027.69	\$	1,027.69	Draw #17
Diesel	4Refuel	662173	31-Mar	\$	843.56	\$	843.56	Draw #17
Diesel	4Refuel	662293	07-Apr	\$	353.92	\$	353.92	Draw #18
Diesel	4Refuel	662406	15-Apr	\$	92.37	\$	92.37	Draw #18
Diesel	4Refuel	662553	23-Apr	\$	680.45	\$	680.45	Draw #18
Diesel	4Refuel	662663	30-Apr	\$	1,008.22	\$	1,008.22	Draw #18
Diesel	4Refuel	662941	15-May	\$	50.00	\$	50.00	Draw #19
Diesel	4Refuel	662798	07-May	\$	657.25	\$	657.25	Draw #19
Diesel	4Refuel	663091	23-May	\$	720.69	\$	720.69	Draw #19
Diesel	4Refuel	663236	31-May	\$	50.00	\$	50.00	Draw #19
Diesel	4Refuel	663382	07-Jun	\$	295.58	\$	295.58	Draw #20
Diesel	4Refuel	663512	15-Jun	\$	222.31	\$	222.31	Draw #20
Diesel	4Refuel	663628	23-Jun	\$	50.00	\$	50.00	Draw #20
Diesel	4Refuel	663750	30-Jun	\$	1,970.72	\$	1,970.72	Draw #21
Diesel	4Refuel	663910	07-Jul	\$	621.94	\$	621.94	Draw #21
Diesel	4Refuel	664034	15-Jul	\$	681.65	\$	681.65	Draw #21
Diesel	4Refuel	664177	23-Jul	\$	496.57	\$	496.57	Draw #21
Diesel	4Refuel	664321	31-Jul	\$	2,087.80	\$	2,087.80	Draw #21
Diesel	4Refuel	664450	07-Aug	\$	50.00	\$	50.00	Draw #22
Diesel	4Refuel	664600	15-Aug	\$	192.54	\$	192.54	Draw #22
Diesel	4Refuel	664751	23-Aug	\$	1,023.91	\$	1,023.91	Draw #22
Diesel	4Refuel	664896	31-Aug	\$	1,960.19	\$	1,960.19	Draw #23
Diesel	4Refuel	665035	07-Sep	\$	324.93	\$	324.93	Draw #23
Diesel	4Refuel	665197	15-Sep	\$	983.62	\$	983.62	Draw #23
Diesel	4Refuel	665823	23-Oct	\$	3,029.00			\$ 3,029.00
Diesel	4Refuel	665680	15-Oct	\$	2,156.01			\$ 2,156.01
Diesel	4Refuel	665979	31-Oct	\$	598.76			\$ 598.76
Rebar	Albrecht	38344	14-Oct	\$	1,795.00	\$	1,795.00	Draw #5

Rebar	Albreict	39981	20-Dec	\$ 2,600.00	\$ 2,600.00	Draw #5
Rebar	Albreict	39854	20-Dec	\$ 1,634.16	\$ 1,634.16	Draw #5
Rebar	Albreict	43625	17-May	\$ 1,450.00	\$ 1,450.00	Draw #7
Rebar Silo Area	Albreict	44101	09-May	\$ 23,430.00	\$ 23,430.00	Draw #7
Rebar	Albreict	43617	17-May	\$ 440.00	\$ 440.00	Draw #7
Rebar	Albreict	44018	31-May	\$ 1,790.00	\$ 1,790.00	Draw #7
Rebar Silo Pad Foundation	Albreict	44101	02-Jun	\$ 8,285.00	\$ 8,285.00	Draw #8
Rebar - Grain Elevator	Albreict	A-55726	23-Jul	\$ 5,090.00	\$ 5,090.00	Draw #21
Prints	Astley Gilbert	1598870	26-Apr	\$ 231.25	\$ 231.25	Draw #7
Prints	Astley Gilbert	1708984	30-Nov	\$ 49.48	\$ 49.48	Draw #14
Rebar	Bulldog	1852	24-Nov	\$ 5,750.00	\$ 5,750.00	Draw #5
Rebar	Bulldog	1884	28-Feb	\$ 8,250.00	\$ 8,250.00	Draw #5
Rebar	Bulldog	1905	25-May	\$ 10,316.08	\$ 10,316.08	Draw #7
Rebar	Bulldog	1984	24-Oct	\$ 6,035.15	\$ 6,035.15	Draw #12
Cure Blanket	Battlefield	15006564	15-Dec	\$ 521.55	\$ 521.55	Draw #5
Cure Blanket	Battlefield	15006542	14-Dec	\$ 1,738.50	\$ 1,738.50	Draw #5
Cure Blanket	Battlefield	15006524	13-Dec	\$ 579.50	\$ 579.50	Draw #5
Waterstop	Battlefield	15006629	20-Dec	\$ 582.72	\$ 582.72	Draw #5
Waterstop	Battlefield	15006703	23-Dec	\$ 182.10	\$ 182.10	Draw #5
Salt, Gloves	Battlefield	15007191	13-Feb	\$ 74.08	\$ 74.08	Draw #5
Deicer	Battlefield	15007199	14-Feb	\$ 50.16	\$ 50.16	Draw #5
Wheelbarrow	Battlefield	15007656	31-Mar	\$ 157.28	\$ 157.28	Draw #6
Speed Dowel	Battlefield	15008825	19-Jun	\$ 302.00	\$ 302.00	Draw #8
Silt Fence	Battlefield	15010119	06-Sep	\$ 449.50	\$ 449.50	Draw #11
Grout	Battlefield	15012988	22-Feb	\$ 167.04	\$ 167.04	Draw #16
Cement, Sand	Battlefield	15013073	27-Feb	\$ 33.84	\$ 33.84	Draw #16
Plastic	Battlefield	15013781	16-Apr	\$ 38.42	\$ 38.42	Draw #18
Release Agent, Earplugs, Mask	Battlefield	15015556	09-Jul	\$ 308.51	\$ 308.51	Draw #21
Bar ties	Battlefield	15016622	29-Aug	\$ 363.48	\$ 363.48	Draw #22
Gloves	Battlefield	15017785	23-Oct	\$ 27.52		\$ 27.52
Grout	Battlefield	15017596	15-Oct	\$ 26.40		\$ 26.40
Compactable Fill	Brant Aggregates	200187	06-Jun	\$ 3,243.07	\$ 3,243.07	Draw #8
Compactable Fill	Brant Aggregates	200217	16-Jun	\$ 2,355.34	\$ 2,355.34	Draw #8
Compactable Fill	Brant Aggregates	200230	20-Jun	\$ 780.62	\$ 780.62	Draw #8
Granular A	Brant Aggregates	200404	16-Aug	\$ 2,885.55	\$ 2,885.55	Draw #11
Underground Pipe Material	Con Cast Pipe	3048501	11-Jan	\$ 10,727.30	\$ 10,727.30	Draw #5
Underground Pipe Material	Con Cast Pipe	3048692	30-Jan	\$ 21,475.47	\$ 21,475.47	Draw #5
Underground Pipe Material	Con Cast Pipe	3049371	09-Mar	\$ 10,691.60	\$ 10,691.60	Draw #5
Underground Pipe Material	Con Cast Pipe	3058902	11-Feb	\$ 454.80	\$ 454.80	Draw #17
Underground Pipe Material	Con Cast Pipe	3059466	14-Mar	\$ 8,906.28	\$ 8,906.28	Draw #17
Underground Pipe Material	Con Cast Pipe	3059437	14-Mar	\$ 11,067.60	\$ 11,067.60	Draw #17
Underground Pipe Material	Con Cast Pipe	3061166	15-May	\$ 3,835.24	\$ 3,835.24	Draw #19
Underground Pipe Material	Con Cast Pipe	3065848	26-Sep	\$ 1,061.60	\$ 1,061.60	Draw #23
Underground Pipe Material	Con Cast Pipe	3066741	24-Oct	\$ 621.28		\$ 621.28
Explovent Pressure Relief Panels	CS Construction Spec	345941	13-Jun	\$ 43,235.29	\$ 43,235.29	Draw #8
Filter Cloth	CRS	1218279	22-Aug	\$ 510.00	\$ 510.00	Draw #3
Oil, Drain Tile, Gloves	CRS	1211059	15-Aug	\$ 176.80	\$ 176.80	Draw #3
Sling, Marking Paint	CRS	1313346	16-Nov	\$ 120.60	\$ 120.60	Draw #5
Blade, Safety Glasses	CRS	1321374	21-Nov	\$ 232.15	\$ 232.15	Draw #5
Stakes, Marking Paint	CRS	1321379	21-Nov	\$ 97.40	\$ 97.40	Draw #5
Filter Cloth, Gloves	CRS	1343173	13-Dec	\$ 212.65	\$ 212.65	Draw #5
Filter Cloth, Gloves	CRS	1343143	13-Dec	\$ 278.20	\$ 278.20	Draw #5
Poly, Tie Wire	CRS	1343129	13-Dec	\$ 286.50	\$ 286.50	Draw #5
Loop Ties	CRS	1332440	02-Dec	\$ 119.39	\$ 119.39	Draw #5
Sling, Bits	CRS	1335390	07-Dec	\$ 161.50	\$ 161.50	Draw #5
Drain Tile Filter, Connector, water stop, etc	CRS	1333246	05-Dec	\$ 259.59	\$ 259.59	Draw #5
Tie wire, nails, epoxy	CRS	1337666	08-Dec	\$ 164.05	\$ 164.05	Draw #5
Brush, Marking paint	CRS	1337653	08-Dec	\$ 73.40	\$ 73.40	Draw #5
Connector, drain tee	CRS	1339044	09-Dec	\$ 25.40	\$ 25.40	Draw #5
Drain Tile Filter, Connector, Sling	CRS	1352822	21-Dec	\$ 444.90	\$ 444.90	Draw #5
Fabric Wire	CRS	1351377	20-Dec	\$ 33.60	\$ 33.60	Draw #5
Waterstop	CRS	1351373	20-Dec	\$ 194.60	\$ 194.60	Draw #5
Drain Tile, Coupling	CRS	1365028	09-Jan	\$ 243.70	\$ 243.70	Draw #5
Brush, trowel, speedcrete	CRS	1364985	09-Jan	\$ 144.40	\$ 144.40	Draw #5
Speedcrete	CRS	1368984	16-Jan	\$ 147.20	\$ 147.20	Draw #5
Squeeze, Cord	CRS	1367098	01-Dec	\$ 98.70	\$ 98.70	Draw #5
Bits	CRS	1376261	24-Jan	\$ 61.24	\$ 61.24	Draw #5
Blade, sling, gloves	CRS	1383870	31-Jan	\$ 75.55	\$ 75.55	Draw #5
Gloves, glasses	CRS	1386607	03-Feb	\$ 22.20	\$ 22.20	Draw #5
Gloves, Loop ties	CRS	1397038	16-Feb	\$ 93.40	\$ 93.40	Draw #5
Chalk, Bits	CRS	1407925	01-Mar	\$ 50.50	\$ 50.50	Draw #5
Bits, Gloves, Tie Wire	CRS	1408970	03-Mar	\$ 124.45	\$ 124.45	Draw #5

Batteries	CRS	1408964	03-Mar	\$ 37.60	\$ 37.60	Draw #5
Bits, Nut Setter	CRS	1414804	10-Mar	\$ 40.50	\$ 40.50	Draw #5
Speedcrete	CRS	1416212	13-Mar	\$ 73.60	\$ 73.60	Draw #5
Bits	CRS	1418205	15-Mar	\$ 61.60	\$ 61.60	Draw #5
Grout, Skid	CRS	1419054	17-Mar	\$ 789.90	\$ 789.90	Draw #5
Loop Ties	CRS	1418993	16-Mar	\$ 54.00	\$ 54.00	Draw #5
Banding Rolls	CRS	1424836	23-Mar	\$ 313.00	\$ 313.00	Draw #5
Sling, Banding Rolls	CRS	1423777	22-Mar	\$ 238.05	\$ 238.05	Draw #5
Filter Cloth	CRS	1422983	21-Mar	\$ 175.00	\$ 175.00	Draw #5
Oil, Bits	CRS	1422988	21-Mar	\$ 34.40	\$ 34.40	Draw #5
Filler Cloth	CRS	1433496	03-Apr	\$ 175.00	\$ 175.00	Draw #6
Grout	CRS	1433550	03-Apr	\$ 1,323.00	\$ 1,323.00	Draw #6
Nails, Gloves	CRS	1445425	18-Apr	\$ 61.50	\$ 61.50	Draw #6
Gloves, bit, quickrete, knife	CRS	1471535	12-May	\$ 178.95	\$ 178.95	Draw #7
Oil	CRS	1471532	12-May	\$ 63.80	\$ 63.80	Draw #7
Loop ties, Glasses	CRS	1467784	09-May	\$ 145.20	\$ 145.20	Draw #7
Ties	CRS	1474616	16-May	\$ 49.31	\$ 49.31	Draw #7
Grout,	CRS	1475338	16-May	\$ 192.00	\$ 192.00	Draw #7
Bit, nails, knife	CRS	1475342	16-May	\$ 87.40	\$ 87.40	Draw #7
Stakes	CRS	1478724	18-May	\$ 125.00	\$ 125.00	Draw #7
Quikrete, broom	CRS	1485971	25-May	\$ 46.10	\$ 46.10	Draw #7
Marking Paint	CRS	1465749	08-May	\$ 47.40	\$ 47.40	Draw #7
Bits	CRS	1507314	13-Jun	\$ 49.00	\$ 49.00	Draw #8
Sling, Silt Fence, Wood Stakes	CRS	1518784	22-Jun	\$ 203.60	\$ 203.60	Draw #8
Delivery Charge	CRS	1507263	12-Jun	\$ 50.00	\$ 50.00	Draw #8
Paint, Tarp, Nails, Bits, Stakes	CRS	1501497	08-Jun	\$ 167.70	\$ 167.70	Draw #8
Nails, Paint	CRS	1503356	09-Jun	\$ 99.40	\$ 99.40	Draw #8
CPD Floor Hardener Credit	CRS	1498213C	12-Jun	-\$ 33.80	-\$ 33.80	Draw #8
Poly Light Clear	CRS	1498198	06-Jun	\$ 67.60	\$ 67.60	Draw #8
Nut setter	CRS	1498207	06-Jun	\$ 53.80	\$ 53.80	Draw #8
Nails, Paint, Hose	CRS	1515365	19-Jun	\$ 183.35	\$ 183.35	Draw #8
Danger Sign	CRS	1515569	20-Jun	\$ 31.50	\$ 31.50	Draw #8
Cement, CPD Floor Hardener	CRS	1498213	06-Jun	\$ 166.35	\$ 166.35	Draw #8
Paint	CRS	1527441	27-Jun	\$ 10.00	\$ 10.00	Draw #8
Gloves, Quikrete	CRS	1527442	27-Jun	\$ 37.80	\$ 37.80	Draw #8
Grout, Gloves	CRS	1526171	26-Jun	\$ 115.50	\$ 115.50	Draw #8
Extension Cord	CRS	1526165	26-Jun	\$ 174.30	\$ 174.30	Draw #8
Sling	CRS	1571986	09-Aug	\$ 75.80	\$ 75.80	Draw #10
Sub Pump	CRS	1571976	09-Aug	\$ 670.00	\$ 670.00	Draw #10
Wood Stakes	CRS	1580221	15-Aug	\$ 110.00	\$ 110.00	Draw #10
Edger	CRS	1595800	22-Aug	\$ 12.00	\$ 12.00	Draw #10
Chalk, mason line, nails, marking paint	CRS	1601168	31-Aug	\$ 104.95	\$ 104.95	Draw #10
Super Poly	CRS	1608286	08-Sep	\$ 1,183.00	\$ 1,183.00	Draw #11
Caution Tape	CRS	1608283	08-Sep	\$ 12.95	\$ 12.95	Draw #11
Bits	CRS	1619090	18-Sep	\$ 30.60	\$ 30.60	Draw #11
Safety Glasses	CRS	1610040	09-Sep	\$ 14.80	\$ 14.80	Draw #11
Wood Stakes	CRS	1610042	11-Sep	\$ 132.50	\$ 132.50	Draw #11
Silt Fence	CRS	1621155	19-Sep	\$ 210.00	\$ 210.00	Draw #11
Bits	CRS	1629471	25-Sep	\$ 76.76	\$ 76.76	Draw #11
Cipadeck	CRS	1631374	27-Sep	\$ 168.00	\$ 168.00	Draw #11
Oil Form	CRS	1631378	27-Sep	\$ 63.80	\$ 63.80	Draw #11
Hammer, Shovel	CRS	1667771	26-Oct	\$ 59.90	\$ 59.90	Draw #12
Chalk, Float, Glove, Paint	CRS	1638431	03-Oct	\$ 224.30	\$ 224.30	Draw #12
Trowel	CRS	1640963	05-Oct	\$ 39.40	\$ 39.40	Draw #12
Oil Form	CRS	1640921	05-Oct	\$ 127.60	\$ 127.60	Draw #12
Sling	CRS	1647449	12-Oct	\$ 99.80	\$ 99.80	Draw #12
Scru-it	CRS	1662808	24-Oct	\$ 50.00	\$ 50.00	Draw #12
Oil, battery, bits, gloves, blade	CRS	1654670	17-Oct	\$ 217.80	\$ 217.80	Draw #12
Tape, Tarp	CRS	1656207	18-Oct	\$ 127.93	\$ 127.93	Draw #12
Tape, Poly	CRS	1656214	18-Oct	\$ 135.75	\$ 135.75	Draw #12
Oil, Blade	CRS	1656211	18-Oct	\$ 159.40	\$ 159.40	Draw #12
Wood Stakes	CRS	1604624	05-Sep	\$ 70.00	\$ 70.00	Draw #13
Level	CRS	1672682	31-Oct	\$ 190.00	\$ 190.00	Draw #17
I. Bars	Canada Wide	64282	02-Sep	\$ 1,335.75	\$ 1,335.75	Draw #4
50mm Conc CB Grade Ring	Emco Corporation	31003240-00	12-Dec	\$ 295.00	\$ 295.00	Draw #5
150mm Cplg	Emco Corporation	31003351-00	12-Jan	\$ 12.40	\$ 12.40	Draw #5
Misc Material	Emco Corporation	31003423-00	31-Jan	\$ 5,913.83	\$ 5,913.83	Draw #5
Misc Material	Emco Corporation	31003428-00	31-Jan	\$ 90.12	\$ 90.12	Draw #5
Coupling	Emco Corporation	31003419-00	31-Jan	\$ 176.10	\$ 176.10	Draw #5
PVC Pipe	Emco Corporation	31003437-00	02-Feb	\$ 75.00	\$ 75.00	Draw #5
PVC Pipe, Etc	Emco Corporation	31003593-00	16-Mar	\$ 76.30	\$ 76.30	Draw #6
PVC	Emco Corporation	31003597-00	16-Mar	\$ 83.55	\$ 83.55	Draw #6

PVC Pipe	Emco Corporation	31006863-00	22-Feb	\$	2,336.00	\$	2,336.00	Draw #17
Sewer Pipe	Emco Corporation	31007263-00	20-Apr	\$	84.00	\$	84.00	Draw #18
Sewer Pipe, Elbows, cement	Emco Corporation	31007250-00	19-Apr	\$	177.50	\$	177.50	Draw #18
PVC Pipe, Cap, Ets	Emco Corporation	31007262-00	24-Apr	\$	2,604.05	\$	2,604.05	Draw #19
Underground Material	Emco Corporation	31007704-00	04-Jun	\$	30,287.50	\$	30,287.50	Draw #20
Underground Material	Emco Corporation	31007704-01	04-Jun	\$	3,985.00	\$	3,985.00	Draw #20
Underground Material	Emco Corporation	31007704-02	04-Jun	\$	2,100.00	\$	2,100.00	Draw #20
Underground Material	Emco Corporation	31007706-00	04-Jun	\$	13,902.53	\$	13,902.53	Draw #20
Underground Material	Emco Corporation	31008022-00	26-Jun	\$	96.00	\$	96.00	Draw #20
Underground Material	Emco Corporation	31008005-00	26-Jun	\$	613.05	\$	613.05	Draw #20
Underground Material	Emco Corporation	31007994-00	26-Jun	\$	794.75	\$	794.75	Draw #20
Underground Material	Emco Corporation	31007986-00	26-Jun	\$	68.80	\$	68.80	Draw #20
Underground Material	Emco Corporation	31008030-00	27-Jun	\$	84.00	\$	84.00	Draw #20
Underground Material	Emco Corporation	31008034-00	29-Jun	\$	310.85	\$	310.85	Draw #20
Underground Material	Emco Corporation	31007724-00	04-Jun	\$	4,541.45	\$	4,541.45	Draw #20
Underground Material	Emco Corporation	31008218-00	12-Jul	\$	44.30	\$	44.30	Draw #21
Underground Material	Emco Corporation	31008219-00	12-Jul	\$	19.85	\$	19.85	Draw #21
Underground Material	Emco Corporation	31008247-00	16-Jul	\$	144.85	\$	144.85	Draw #21
Underground Material	Emco Corporation	31008317-00	20-Jul	\$	204.85	\$	204.85	Draw #21
Underground Material	Emco Corporation	31008186-01	11-Jul	\$	1,665.20	\$	1,665.20	Draw #21
Underground Material	Emco Corporation	31008109-00	05-Jul	\$	780.00	\$	780.00	Draw #21
Underground Material	Emco Corporation	31008145-00	09-Jul	\$	600.00	\$	600.00	Draw #21
Underground Material	Emco Corporation	31008128-00	09-Jul	\$	195.00	\$	195.00	Draw #21
Underground Material	Emco Corporation	31008120-00	09-Jul	\$	1,707.77	\$	1,707.77	Draw #21
Underground Material	Emco Corporation	31008186-00	11-Jul	\$	109.50	\$	109.50	Draw #21
Underground Material	Emco Corporation	31008179-00	11-Jul	\$	1,513.75	\$	1,513.75	Draw #21
Underground Material	Emco Corporation	31008311-00	20-Jul	\$	2,401.90	\$	2,401.90	Draw #21
Underground Material	Emco Corporation	31008310-00	20-Jul	\$	703.20	\$	703.20	Draw #21
Underground Material	Emco Corporation	31008306-00	20-Jul	\$	929.50	\$	929.50	Draw #21
Underground Material	Emco Corporation	31008384-00	26-Jul	\$	298.00	\$	298.00	Draw #22
Underground Material	Emco Corporation	31008520-00	10-Aug	\$	4,044.56	\$	4,044.56	Draw #22
Underground Material	Emco Corporation	31008365-00	25-Jul	\$	350.40	\$	350.40	Draw #22
Underground Material	Emco Corporation	31008356-00	25-Jul	\$	193.20	\$	193.20	Draw #22
Underground Material	Emco Corporation	31008400-00	15-Aug	\$	167.00	\$	167.00	Draw #22
Underground Material	Emco Corporation	31008400-01	31-Aug	\$	167.00	\$	167.00	Draw #23
Underground Material	Emco Corporation	31008889-00	14-Sep	\$	71.20	\$	71.20	Draw #23
Underground Material	Emco Corporation	31008883-00	12-Sep	\$	129.30	\$	129.30	Draw #23
Underground Material	Emco Corporation	31009122-00	02-Oct	\$	125.95	\$		\$ 125.95
Underground Material	Emco Corporation	31009291-00	16-Oct	\$	158.90	\$		\$ 158.90
Underground Material	Emco Corporation	31009272-00	15-Oct	\$	12.00	\$		\$ 12.00
Underground Material	Emco Corporation	31009259-00	15-Oct	\$	150.00	\$		\$ 150.00
Underground Material	Emco Corporation	31009247-00	15-Oct	\$	1,284.80	\$		\$ 1,284.80
Underground Material	Emco Corporation	21204870-00	19-Oct	\$	307.56	\$		\$ 307.56
Underground Material	Emco Corporation	31009172-00	05-Oct	\$	71.20	\$		\$ 71.20
Underground Material	Emco Corporation	31009371-00	22-Oct	\$	195.00	\$		\$ 195.00
Concrete	Essroc	8020943	10-Dec	\$	5,577.00	\$	5,577.00	Draw #5
Concrete	Essroc	8020940	10-Dec	\$	4,077.00	\$	4,077.00	Draw #5
Concrete	Essroc	8020925	07-Dec	\$	31,748.00	\$	31,748.00	Draw #5
Concrete	Essroc	8020975	21-Dec	\$	67,728.00	\$	67,728.00	Draw #5
Concrete	Essroc	8021070	04-Feb	\$	11,835.00	\$	11,835.00	Draw #5
Concrete	Essroc	8021098	15-Feb	\$	11,835.00	\$	11,835.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000085	17-Mar	\$	11,680.00	\$	11,680.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000040	02-Mar	\$	2,672.00	\$	2,672.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000310	17-Mar	\$	2,768.00	\$	2,768.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000312	17-Mar	\$	580.00	\$	580.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000556	21-Mar	\$	10,874.00	\$	10,874.00	Draw #5
Misc Material	Fastenal	ONBRN197062	02-Dec	\$	53.86	\$	53.86	Draw #5
Power Lube	Fastenal	ONBRN197536	15-Dec	\$	12.40	\$	12.40	Draw #5
T Rod	Fastenal	ONBRN198588	23-Jan	\$	324.71	\$	324.71	Draw #5
T Rod	Fastenal	ONBRN198498	20-Jan	\$	184.26	\$	184.26	Draw #5
Misc Material	Fastenal	ONBRN199719	28-Feb	\$	32.50	\$	32.50	Draw #5
Misc Material	Fastenal	ONBRN202509	18-May	\$	94.47	\$	94.47	Draw #7
Misc Material	Fastenal	ONBRN202137	10-May	\$	21.58	\$	21.58	Draw #7
Misc Material	Fastenal	ONBRN203051	05-Jun	\$	1,030.08	\$	1,030.08	Draw #8
Misc Material	Fastenal	ONBRN203063	05-Jun	\$	39.22	\$	39.22	Draw #8
Misc Material	Fastenal	ONBRN203073	05-Jun	\$	119.22	\$	119.22	Draw #8
Misc Material	Fastenal	ONBRN203396	13-Jun	\$	4.44	\$	4.44	Draw #8
Misc Material	Fastenal	ONBR146399	30-Jun	\$	95.09	\$	95.09	Draw #8
Misc Material	Fastenal	ONBRN203657	21-Jun	\$	98.00	\$	98.00	Draw #8
Misc Material	Fastenal	ONBRN204789	25-Jul	\$	196.00	\$	196.00	Draw #9
Misc Material	Fastenal	ONBRN205255	09-Aug	\$	78.05	\$	78.05	Draw #10
Misc Material	Fastenal	ONBRN205271	09-Aug	\$	24.50	\$	24.50	Draw #10

Misc Material	Fastenal	ONBRN205722	23-Aug	\$	107.31	\$	107.31	Draw #10
Misc Material	Fastenal	ONBRN207335	10-Oct	\$	138.08	\$	138.08	Draw #12
Misc Material	Fastenal	ONBRN209529	11-Dec	\$	12.22	\$	12.22	Draw #14
Misc Material	Fastenal	ONBRN211083	30-Jan	\$	110.27	\$	110.27	Draw #15
Misc Material	Fastenal	ONBR150043	05-Feb	\$	35.50	\$	35.50	Draw #16
Misc Material	Fastenal	ONBRN211855	21-Feb	\$	135.43	\$	135.43	Draw #17
Misc Material	Fastenal	ONBRN213127	27-Mar	\$	179.84	\$	179.84	Draw #17
Misc Material	Fastenal	ONBRN213761	11-Apr	\$	107.98	\$	107.98	Draw #18
Misc Material	Fastenal	ONBRN214101	19-Apr	\$	34.16	\$	34.16	Draw #18
Misc Material	Fastenal	ONBRN215730	29-May	\$	21.78	\$	21.78	Draw #19
Misc Material	Fastenal	ONBRN215676	28-May	\$	124.00	\$	124.00	Draw #19
Misc Material	Fastenal	ONBRN217313	09-Jul	\$	111.92	\$	111.92	Draw #21
Misc Material	Fastenal	ONBRN217631	17-Jul	\$	103.00	\$	103.00	Draw #21
Misc Material	Fastenal	ONBRN218914	20-Aug	\$	98.00	\$	98.00	Draw #22
Misc Material	Fastenal	ONBRN219062	23-Aug	\$	107.50	\$	107.50	Draw #22
Misc Material	Fastenal	ONBRN219387	31-Aug	\$	60.02	\$	60.02	Draw #22
Misc Material	Fastenal	ONBRN219128	24-Aug	\$	107.50	\$	107.50	Draw #22
Misc Material	Fastenal	ONBRN219712	10-Sep	\$	257.60	\$	257.60	Draw #23
Misc Material	Fastenal	ONBRN221223	17-Oct	\$	43.54			\$ 43.54
Misc Material	Fastenal	ONBRN221221	17-Oct	\$	31.06			\$ 31.06
Anchor	Form & Build	287126	06-Apr	\$	30.54	\$	30.54	Draw #18
Anchor, Breakback	Form & Build	287296	09-Apr	\$	498.76	\$	498.76	Draw #18
Coil Tie, Ties, Gloves	Form & Build	309113	03-Jul	\$	1,068.40	\$	1,068.40	Draw #21
Elec Materials	Gerrie	9430347	15-Aug	\$	178.40	\$	178.40	Draw #4
Elec Materials	Gerrie	9740117	17-Apr	\$	25.15	\$	25.15	Draw #6
Elec Materials	Gerrie	10073248	22-Dec	\$	18.85	\$	18.85	Draw #14
Elec Materials	Gerrie	10166481	13-Mar	\$	70.63	\$	70.63	Draw #18
Elec Materials	Gerrie	10175091	20-Mar	\$	59.96	\$	59.96	Draw #18
Elec Materials	Gerrie	10188753	29-Mar	\$	71.68	\$	71.68	Draw #18
Elec Materials	Gerrie	10293616	20-Jun	\$	89.15	\$	89.15	Draw #20
Elec Materials	Gerrie	10327919	17-Jul	\$	94.04	\$	94.04	Draw #22
Elec Materials	Gerrie	10357125	09-Aug	\$	14.65	\$	14.65	Draw #23
Spruce	Harold & Goetz	1779789	18-Nov	\$	465.00	\$	465.00	Draw #5
Spruce	Harold & Goetz	1780647	16-Dec	\$	377.00	\$	377.00	Draw #5
Delivery Charge	Harold & Goetz	1780491	13-Dec	\$	25.00	\$	25.00	Draw #5
Spruce	Harold & Goetz	1780490	13-Dec	\$	408.00	\$	408.00	Draw #5
Safety Salt	Harold & Goetz	1780435	12-Dec	\$	67.90	\$	67.90	Draw #5
Spruce	Harold & Goetz	1780434	12-Dec	\$	697.00	\$	697.00	Draw #5
Screws, Screwdriver	Harold & Goetz	1781410	30-Jan	\$	95.92	\$	95.92	Draw #5
Spruce	Harold & Goetz	1781407	30-Jan	\$	230.94	\$	230.94	Draw #5
Spruce	Harold & Goetz	1781406	30-Jan	\$	1,090.40	\$	1,090.40	Draw #5
Spruce	Harold & Goetz	1781202	19-Jan	\$	217.60	\$	217.60	Draw #5
Spruce	Harold & Goetz	1781352	26-Jan	\$	1,049.00	\$	1,049.00	Draw #5
Spruce	Harold & Goetz	1782006	27-Feb	\$	710.26	\$	710.26	Draw #5
Spruce	Harold & Goetz	1784246	23-May	\$	1,976.26	\$	1,976.26	Draw #7
Spruce	Harold & Goetz	1784086	17-May	\$	3,785.68	\$	3,785.68	Draw #7
Spruce	Harold & Goetz	1783831	09-May	\$	467.40	\$	467.40	Draw #7
Spruce	Harold & Goetz	1783754	08-May	\$	490.28	\$	490.28	Draw #7
Screws	Harold & Goetz	1784959	13-Jun	\$	72.84	\$	72.84	Draw #8
Spruce	Harold & Goetz	1784934	12-Jun	\$	1,623.00	\$	1,623.00	Draw #8
Anchor Stud	Harold & Goetz	1784705	05-Jun	\$	323.00	\$	323.00	Draw #8
Spruce	Harold & Goetz	1786232	24-Jul	\$	1,367.00	\$	1,367.00	Draw #9
Spruce, Screws	Harold & Goetz	1787453	01-Sep	\$	215.89	\$	215.89	Draw #12
Material Return	Harold & Goetz	1789154	31-Oct	-\$	57.20	-\$	57.20	Draw #13
Spruce, Screws	Harold & Goetz	1789150	31-Oct	\$	220.48	\$	220.48	Draw #13
Spruce Sheeting	Harold & Goetz	1788465	06-Oct	\$	1,881.00	\$	1,881.00	Draw #13
Spruce	Harold & Goetz	1788368	04-Oct	\$	505.00	\$	505.00	Draw #13
Hinge, Spruce, etc	Harold & Goetz	1791253	22-Jan	\$	373.32	\$	373.32	Draw #16
Spruce	Harold & Goetz	1792686	22-Mar	\$	1,154.76	\$	1,154.76	Draw #18
Spruce	Harold & Goetz	1792742	23-Mar	\$	1,044.60	\$	1,044.60	Draw #18
Spruce, Screws	Harold & Goetz	1793084	09-Apr	\$	1,421.14	\$	1,421.14	Draw #19
Spruce	Harold & Goetz	1795196	14-Jun	\$	120.88	\$	120.88	Draw #21
Spruce	Harold & Goetz	1796170	16-Jul	\$	1,756.72	\$	1,756.72	Draw #22
Spruce Sheeting, Bits	Harold & Goetz	1797610	29-Aug	\$	1,064.75	\$	1,064.75	Draw #23
Spruce	Harold & Goetz	1797669	31-Aug	\$	528.44	\$	528.44	Draw #23
Spruce Sheeting	Harold & Goetz	1797119	15-Aug	\$	1,608.28	\$	1,608.28	Draw #23
Spruce Sheeting	Harold & Goetz	1797352	22-Aug	\$	1,432.36	\$	1,432.36	Draw #23
Spruce Sheeting	Harold & Goetz	1797808	06-Sep	\$	660.70			\$ 660.70
Styrofoam	Hewson Bros	052905-1	16-Jan	\$	621.90	\$	621.90	Draw #5
Styrofoam	Hewson Bros	053237-1	02-Feb	\$	621.90	\$	621.90	Draw #8
Styrofoam	Hewson Bros	1706-006388	20-Jun	\$	621.90	\$	621.90	Draw #9
Styrofoam	Hewson Bros	1705-003590	17-May	\$	932.85	\$	932.85	Draw #10

Styrofoam	Hewson Bros	1806-037889	25-Jun	\$	326.61	\$	326.61	Draw #20
Styrofoam	Hewson Bros	1809-046027	25-Sep	\$	2,052.00	\$	2,052.00	Draw #23
Carbon Angle	Hunter Steel	1358765	20-Jan	\$	770.00	\$	770.00	Draw #5
Carbon Rebar	Hunter Steel	1362911	08-Jun	\$	2,792.66	\$	2,792.66	Draw #8
Carbon Mesh	Hunter Steel	1363160	15-Jun	\$	650.00	\$	650.00	Draw #8
Carbon Rebar	Hunter Steel	1364462	28-Jul	\$	1,494.67	\$	1,494.67	Draw #9
Carbon Angle	Hunter Steel	1367539	31-Oct	\$	48.90	\$	48.90	Draw #12
Carbon Rebar	Hunter Steel	1366762	11-Oct	\$	2,376.52	\$	2,376.52	Draw #12
Carbon Angle	Hunter Steel	1371225	20-Mar	\$	103.70	\$	103.70	Draw #17
Carbon Rebar	Hunter Steel	1370940	09-Mar	\$	629.45	\$	629.45	Draw #17
Carbon Rebar	Hunter Steel	1371038	13-Mar	\$	558.40	\$	558.40	Draw #17
Carbon Rebar	Hunter Steel	1376047	29-Aug	\$	7,124.06	\$	7,124.06	Draw #22
Hex nut, Wrench, Anchor	IID Supply	INV10745422	19-Jun	\$	142.11	\$	142.11	Draw #8
Hex Nut, Anchor, bits	HD Supply	INV107457872	21-Jun	\$	691.77	\$	691.77	Draw #8
Hex nut, anchors	HD Supply	INV107540727	09-Aug	\$	141.29	\$	141.29	Draw #10
Anchor, screws, master lock	HD Supply	INV107538972	09-Aug	\$	255.22	\$	255.22	Draw #10
Socket, hex cap	HD Supply	INV107614841	21-Sep	\$	64.55	\$	64.55	Draw #11
L Anchor, hex nut	HD Supply	INV107614830	21-Sep	\$	202.99	\$	202.99	Draw #11
Misc Material	HD Supply	INV107590504	08-Sep	\$	341.22	\$	341.22	Draw #11
Anchor, Hex Nut	HD Supply	INV107645654	11-Oct	\$	61.73	\$	61.73	Draw #12
Anchor	HD Supply	INV107643404	10-Oct	\$	31.81	\$	31.81	Draw #12
Anchor	HD Supply	INV107643385	10-Oct	\$	213.13	\$	213.13	Draw #12
Light Bulb	HD Supply	INV107863736	27-Feb	\$	30.75	\$	30.75	Draw #17
Light Bulb	HD Supply	INV107863897	27-Feb	\$	234.93	\$	234.93	Draw #17
Light Bulb	HD Supply	INV107854700	21-Feb	\$	44.64	\$	44.64	Draw #17
Stinglight, Broom, Sheathing, Wire	HD Supply	INV107886866	13-Mar	\$	746.20	\$	746.20	Draw #17
Stinglight, Comb, Hex nut, Garbage Bag	HD Supply	INV107898982	20-Mar	\$	274.64	\$	274.64	Draw #17
Stringlight	HD Supply	INV107915120	29-Mar	\$	100.00	\$	100.00	Draw #18
Stinglight, Markers, Horn	HD Supply	INV108040613	08-Jun	\$	123.31	\$	123.31	Draw #20
Stringlight, Eyewear, Bulbs	HD Supply	INV108036644	06-Jun	\$	102.02	\$	102.02	Draw #20
String Lights	HD Supply	INV108109586	17-Jul	\$	94.47	\$	94.47	Draw #21
Hammer kit	HD Supply	INV108236455	27-Sep	\$	551.63			\$ 551.63
Cabinet Measureup Briar Park	Home Depot	325725465	02-Aug	\$	100.00	\$	100.00	Draw #9
Home Depot BP	Home Depot	77681	24-Aug	\$	3,538.45	\$	3,538.45	Draw #10
Counters BP	Home Depot	84380	03-Oct	\$	2,788.11	\$	2,788.11	Draw #11
Counters BP	Home Depot	84372	03-Oct	\$	300.04	\$	300.04	Draw #11
Counter BP	Home Depot		09-Nov	\$	112.50	\$	112.50	Draw #13
Misc Material Receipts	Home Depot /Lowes			\$	459.59	\$	459.59	Draw #13
19mm Granular	James Dick	1055994	18-Aug	\$	470.33	\$	470.33	Draw #10
19mm Granular	James Dick	1053569	21-Jul	\$	147.67	\$	147.67	Draw #11
19mm Granular	James Dick	1067174	09-Feb	\$	970.27	\$	970.27	Draw #16
19mm Granular	James Dick	1067046	02-Feb	\$	13,563.94	\$	13,563.94	Draw #16
19mm Granular	James Dick	1067175	09-Feb	\$	2,426.86	\$	2,426.86	Draw #16
19mm Granular	James Dick	1067452	22-Feb	\$	328.95	\$	328.95	Draw #17
19mm Granular	James Dick	1067453	23-Feb	\$	431.01	\$	431.01	Draw #17
19mm Granular	James Dick	1067646	28-Feb	\$	759.70	\$	759.70	Draw #17
19mm Granular	James Dick	1067944	09-Mar	\$	658.80	\$	658.80	Draw #17
19mm Granular	James Dick	1067941	09-Mar	\$	154.80	\$	154.80	Draw #17
19mm Granular	James Dick	1068125	16-Mar	\$	2,214.22	\$	2,214.22	Draw #17
19mm Granular	James Dick	1069416	21-Apr	\$	493.58	\$	493.58	Draw #18
19mm Granular	James Dick	1069952	30-Apr	\$	588.52	\$	588.52	Draw #20
19mm Granular	James Dick	1069955	30-Apr	\$	191.79	\$	191.79	Draw #20
19mm Granular	James Dick	1069957	30-Apr	\$	1,988.74	\$	1,988.74	Draw #20
19mm Granular	James Dick	1074865	23-Jun	\$	578.34	\$	578.34	Draw #20
19mm Granular	James Dick	1075463	30-Jun	\$	4,062.26	\$	4,062.26	Draw #20
19mm Granular	James Dick	1075469	30-Jun	\$	195.93	\$	195.93	Draw #20
19mm Granular	James Dick	1075468	30-Jun	\$	1,383.41	\$	1,383.41	Draw #20
Sand Fill	James Dick	1070255	03-May	\$	131.22	\$	131.22	Draw #19
19mm Granular	James Dick	1076096	07-Jul	\$	767.44	\$	767.44	Draw #21
19mm Granular	James Dick	1076097	07-Jul	\$	595.82	\$	595.82	Draw #21
19mm Granular	James Dick	1077282	21-Jul	\$	194.68	\$	194.68	Draw #21
19mm Granular	James Dick	1077283	21-Jul	\$	1,074.98	\$	1,074.98	Draw #21
19mm Granular	James Dick	1077286	21-Jul	\$	379.45	\$	379.45	Draw #21
19mm Granular	James Dick	1077287	21-Jul	\$	1,340.67	\$	1,340.67	Draw #21
19mm Granular	James Dick	1076695	14-Jul	\$	191.26	\$	191.26	Draw #21
19mm Granular	James Dick	1076694	14-Jul	\$	570.16	\$	570.16	Draw #21
19mm Granular	James Dick	1076692	14-Jul	\$	1,096.00	\$	1,096.00	Draw #21
19mm Granular	James Dick	1076690	14-Jul	\$	578.26	\$	578.26	Draw #21
19mm Granular	James Dick	1076689	14-Jul	\$	966.78	\$	966.78	Draw #21
19mm Granular	James Dick	1077288	21-Jul	\$	192.33	\$	192.33	Draw #21
19mm Granular	James Dick	1077880	28-Jul	\$	575.20	\$	575.20	Draw #22
19mm Granular	James Dick	1083879	05-Oct	\$	388.71			\$ 388.71

19mm Granular	James Dick	1083880	05-Oct	\$	219.60		\$	219.60
19mm Granular	James Dick	1083881	05-Oct	\$	9,461.80		\$	9,461.80
19mm Granular	James Dick	1084414	13-Oct	\$	1,198.30		\$	1,198.30
19mm Granular	James Dick	1084413	13-Oct	\$	1,389.17		\$	1,389.17
19mm Granular	James Dick	1084412	13-Oct	\$	1,681.22		\$	1,681.22
19mm Granular	James Dick	1083370	30-Sep	\$	396.27		\$	396.27
19mm Granular	James Dick	1083371	30-Sep	\$	584.83		\$	584.83
19mm Granular	James Dick	1083369	30-Sep	\$	387.72		\$	387.72
19mm Granular	James Dick	1085028	20-Oct	\$	3,734.41		\$	3,734.41
19mm Granular	James Dick	1085029	20-Oct	\$	1,579.96		\$	1,579.96
19mm Granular	James Dick	1085030	20-Oct	\$	1,162.20		\$	1,162.20
Grain Scoop	Lowe's	901926	19-Dec	\$	148.62	\$	148.62	Draw #5
Pail, Dump Supply	Lowe's	901573	25-May	\$	14.24	\$	14.24	Draw #8
Overlap	Lowe's	901800	31-Jul	\$	31.25	\$	31.25	Draw #10
Overlap, spruce	Lowe's	902505	01-Aug	\$	35.47	\$	35.47	Draw #10
Vanity, window, BP	Lowe's	901420	08-Sep	\$	911.63	\$	911.63	Draw #11
Paper Holder BP	Lowe's	901210	26-Oct	\$	39.50	\$	39.50	Draw #13
Lightstand, Tape, Pail, Etc	Lowe's	901565	04-Apr	\$	77.14	\$	77.14	Draw #19
2 Receipts	Lowe's			\$	113.47		\$	113.47
30 MPA	Lehigh Hanson	25000556	21-Mar	\$	10,874.00	\$	10,874.00	Draw #6
25 MPA	Lehigh Hanson	25002038	27-Apr	\$	4,258.50	\$	4,258.50	Draw #6
25 MPA Footing	Lehigh Hanson	25001574	18-Apr	\$	4,717.00	\$	4,717.00	Draw #6
25 MPA Footing	Lehigh Hanson	25001573	18-Apr	\$	3,213.00	\$	3,213.00	Draw #6
25mpa Wall	Lehigh Hanson	25002882	12-May	\$	414.00	\$	414.00	Draw #7
25mpa Wall	Lehigh Hanson	25002994	15-May	\$	2,860.00	\$	2,860.00	Draw #7
25 MPA	Lehigh Hanson	25002772	11-May	\$	1,071.00	\$	1,071.00	Draw #7
25 MPA	Lehigh Hanson	25002575	09-May	\$	113.00	\$	113.00	Draw #7
25 MPA	Lehigh Hanson	25002571	09-May	\$	572.00	\$	572.00	Draw #7
25 MPA	Lehigh Hanson	25002322	03-May	\$	270.00	\$	270.00	Draw #7
25 MPA	Lehigh Hanson	25004760	09-Jun	\$	4,940.00	\$	4,940.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004759	09-Jun	\$	1,802.00	\$	1,802.00	Draw #8
25 MPA Piers	Lehigh Hanson	25004642	08-Jun	\$	660.00	\$	660.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004526	07-Jun	\$	1,643.00	\$	1,643.00	Draw #8
25 MPA Floor	Lehigh Hanson	25004443	06-Jun	\$	11,457.00	\$	11,457.00	Draw #8
25 MPA Walls	Lehigh Hanson	25005096	14-Jun	\$	3,740.00	\$	3,740.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004525	07-Jun	\$	1,908.00	\$	1,908.00	Draw #8
25 MPA Floor	Lehigh Hanson	25003403	19-May	\$	22,116.00	\$	22,116.00	Draw #8
25MPA Brier Park	Lehigh Hanson	25006165	29-Jun	\$	109.00	\$	109.00	Draw #9
25 MPA Floor Pump	Lehigh Hanson	25005393	19-Jun	\$	9,861.00	\$	9,861.00	Draw #9
25 MPA Int Floor	Lehigh Hanson	25006302	04-Jul	\$	10,260.00	\$	10,260.00	Draw #9
25 MPA Footing	Lehigh Hanson	25008815	16-Aug	\$	636.00	\$	636.00	Draw #10
25 MPA Footing	Lehigh Hanson	25008815	16-Aug	\$	636.00	\$	636.00	Draw #10
20 MPA Footing	Lehigh Hanson	25008957	18-Aug	\$	147.00	\$	147.00	Draw #10
25 MPA Footing	Lehigh Hanson	25008714	15-Aug	\$	848.00	\$	848.00	Draw #10
25 MPA Wall/Pump	Lehigh Hanson	25009089	22-Aug	\$	5,280.00	\$	5,280.00	Draw #10
30 MPA Raft Slab	Lehigh Hanson	25010188	09-Sep	\$	95,181.00	\$	95,181.00	Draw #11
32 MPA Silo Pad	Lehigh Hanson	25011383	27-Sep	\$	4,716.00	\$	4,716.00	Draw #11
25 MPA Floor	Lehigh Hanson	25011382	27-Sep	\$	9,686.00	\$	9,686.00	Draw #11
25 MPA Silo Base	Lehigh Hanson	25012040	05-Oct	\$	9,204.00	\$	9,204.00	Draw #12
25 MPA Silo Pads	Lehigh Hanson	25012784	18-Oct	\$	9,440.00	\$	9,440.00	Draw #12
25 MPA Floor Pump	Lehigh Hanson	25012860	19-Oct	\$	8,970.00	\$	8,970.00	Draw #12
25 MPA Pad	Lehigh Hanson	25013904	06-Nov	\$	10,664.00	\$	10,664.00	Draw #13
25mpa Benching	Lehigh Hanson	25017545	26-Feb	\$	124.00	\$	124.00	Draw #16
25mpa Winter Set	Lehigh Hanson	25017470	22-Feb	\$	442.00	\$	442.00	Draw #16
32 Mpa Winter Set	Lehigh Hanson	25017900	09-Mar	\$	690.00	\$	690.00	Draw #18
20mpa Stone	Lehigh Hanson	25018050	15-Mar	\$	1,452.00	\$	1,452.00	Draw #18
25mpa Bollards	Lehigh Hanson	25018215	21-Mar	\$	975.00	\$	975.00	Draw #18
20mpa Stone	Lehigh Hanson	25018092	16-Mar	\$	1,768.00	\$	1,768.00	Draw #18
30mpa Steps	Lehigh Hanson	25018094	16-Mar	\$	476.00	\$	476.00	Draw #18
25mpa Footing	Lehigh Hanson	25018266	22-Mar	\$	3,238.50	\$	3,238.50	Draw #18
32mpa Stone	Lehigh Hanson	25018313	23-Mar	\$	286.50	\$	286.50	Draw #18
25mpa Wall/Bal Conv	Lehigh Hanson	25018455	28-Mar	\$	4,121.00	\$	4,121.00	Draw #18
32mpa Stairs	Lehigh Hanson	25018513	29-Mar	\$	277.50	\$	277.50	Draw #18
32mpa Curb	Lehigh Hanson	25017786	06-Mar	\$	259.50	\$	259.50	Draw #18
25mpa Wall	Lehigh Hanson	25021233	24-May	\$	4,935.00	\$	4,935.00	Draw #19
32mpa Steps	Lehigh Hanson	25021137	23-May	\$	408.00	\$	408.00	Draw #19
32mpa Stone Stairs	Lehigh Hanson	25020060	04-May	\$	654.00	\$	654.00	Draw #19
25mpa	Lehigh Hanson	25020875	17-May	\$	12,060.00	\$	12,060.00	Draw #19
32mpa Steps	Lehigh Hanson	25021495	29-May	\$	360.00	\$	360.00	Draw #19
25mpa Wall Pump	Lehigh Hanson	25022335	12-Jun	\$	5,052.50	\$	5,052.50	Draw #20
32mpa Steps	Lehigh Hanson	25021980	06-Jun	\$	608.00	\$	608.00	Draw #20
25mpa Wall	Lehigh Hanson	25022945	20-Jun	\$	2,872.50	\$	2,872.50	Draw #20

25mpa	Lehigh Hanson	25025768	02-Aug	\$ 4,406.25	\$ 4,406.25	Draw #22
25mpa Slab	Lehigh Hanson	25023775	04-Jul	\$ 7,261.00	\$ 7,261.00	Draw #22
20mpa Slab	Lehigh Hanson	25024556	16-Jul	\$ 2,252.50	\$ 2,252.50	Draw #22
25mpa Slab	Lehigh Hanson	25023939	06-Jul	\$ 472.50	\$ 472.50	Draw #22
25mpa Slab	Lehigh Hanson	25024038	09-Jul	\$ 3,818.75	\$ 3,818.75	Draw #22
25mpa	Lehigh Hanson	25024321	12-Jul	\$ 1,997.50	\$ 1,997.50	Draw #22
25mpa Wall	Lehigh Hanson	25024322	12-Jul	\$ 356.25	\$ 356.25	Draw #22
10mpa	Lehigh Hanson	25025184	24-Jul	\$ 900.00	\$ 900.00	Draw #22
20mpa Stone	Lehigh Hanson	25024652	17-Jul	\$ 1,625.00	\$ 1,625.00	Draw #22
25mpa Floor	Lehigh Hanson	25024472	13-Jul	\$ 13,080.00	\$ 13,080.00	Draw #22
10mpa Fill	Lehigh Hanson	25025339	26-Jul	\$ 1,350.00	\$ 1,350.00	Draw #22
25mpa Slab	Lehigh Hanson	25025434	27-Jul	\$ 5,994.00	\$ 5,994.00	Draw #22
32mpa	Lehigh Hanson	25019565	27-Apr	\$ 828.00	\$ 828.00	Draw #23
25mpa Pad	Lehigh Hanson	25019379	24-Apr	\$ 293.75	\$ 293.75	Draw #23
25mpa Footing	Lehigh Hanson	25019192	19-Apr	\$ 1,988.50	\$ 1,988.50	Draw #23
25mpa	Lehigh Hanson	25018987	12-Apr	\$ 200.25	\$ 200.25	Draw #23
25mpa Wall	Lehigh Hanson	25018936	11-Apr	\$ 1,109.50	\$ 1,109.50	Draw #23
25mpa Footing	Lehigh Hanson	25018811	10-Apr	\$ 254.00	\$ 254.00	Draw #23
25mpa Footing	Lehigh Hanson	25018755	09-Apr	\$ 635.00	\$ 635.00	Draw #23
32mpa Int Steps	Lehigh Hanson	25018713	06-Apr	\$ 462.50	\$ 462.50	Draw #23
25mpa Walls	Lehigh Hanson	25029031	20-Sep	\$ 2,526.25	\$ 2,526.25	Draw #23
25mpa Pad	Lehigh Hanson	25028845	18-Sep	\$ 3,642.50	\$ 3,642.50	Draw #23
20mpa Footing	Lehigh Hanson	25028946	19-Sep	\$ 5,565.00	\$ 5,565.00	Draw #23
25mpa Walls	Lehigh Hanson	25026406	13-Aug	\$ 648.75	\$ 648.75	Draw #23
25mpa Slab	Lehigh Hanson	25026583	15-Aug	\$ 5,439.50	\$ 5,439.50	Draw #23
25mpa Slab	Lehigh Hanson	25026307	10-Aug	\$ 1,554.00	\$ 1,554.00	Draw #23
25mpa	Lehigh Hanson	25025768	02-Aug	\$ 4,406.25	\$ 4,406.25	Draw #23
25mpa Wall	Lehigh Hanson	25026496	14-Aug	\$ 117.50	\$ 117.50	Draw #23
25mpa	Lehigh Hanson	25026668	16-Aug	\$ 6,345.00	\$ 6,345.00	Draw #23
25mpa Footing	Lehigh Hanson	25026812	17-Aug	\$ 943.50	\$ 943.50	Draw #23
25mpa Wall	Lehigh Hanson	25027347	27-Aug	\$ 6,051.25	\$ 6,051.25	Draw #23
25mpa 1st & 3rd	Lehigh Hanson	25029178	21-Sep	\$ 3,160.00	\$ 3,160.00	Draw #23
25mpa Floor	Lehigh Hanson	25029566	28-Sep	\$ 3,751.00	\$ 3,751.00	Draw #23
25mpa Footing	Lehigh Hanson	25028516	13-Sep	\$ 845.00	\$ 845.00	Draw #23
25mpa Footing	Lehigh Hanson	25028405	12-Sep	\$ 892.50	\$ 892.50	Draw #23
25mpa Wall/Pump	Lehigh Hanson	25027899	05-Sep	\$ 7,167.50	\$ 7,167.50	Draw #23
20mpa HVAC Duct	Lehigh Hanson	25029786	03-Oct	\$ 210.00	\$ 210.00	Draw #23
32mpa Hand Curb	Lehigh Hanson	25030390	12-Oct	\$ 1,015.00	\$ 1,015.00	Draw #23
25mpa	Lehigh Hanson	25030741	17-Oct	\$ 1,113.50	\$ 1,113.50	Draw #23
32mpa Sidewalk	Lehigh Hanson	25030563	16-Oct	\$ 870.00	\$ 870.00	Draw #23
32mpa	Lehigh Hanson	25030471	13-Oct	\$ 2,310.00	\$ 2,310.00	Draw #23
32mpa	Lehigh Hanson	25030309	11-Oct	\$ 4,450.00	\$ 4,450.00	Draw #23
32mpa	Lehigh Hanson	25030308	11-Oct	\$ 3,526.50	\$ 3,526.50	Draw #23
32mpa	Lehigh Hanson	25030215	10-Oct	\$ 2,910.00	\$ 2,910.00	Draw #23
32mpa	Lehigh Hanson	25030214	10-Oct	\$ 1,438.50	\$ 1,438.50	Draw #23
25mpa	Lehigh Hanson	25030122	09-Oct	\$ 333.00	\$ 333.00	Draw #23
25mpa Wall	Lehigh Hanson	25030935	19-Oct	\$ 1,926.25	\$ 1,926.25	Draw #23
25mpa Steps	Lehigh Hanson	25030934	19-Oct	\$ 807.00	\$ 807.00	Draw #23
25mpa	Lehigh Hanson	25030933	19-Oct	\$ 3,782.50	\$ 3,782.50	Draw #23
32mpa	Lehigh Hanson	25031180	23-Oct	\$ 152.00	\$ 152.00	Draw #23
25mpa	Lehigh Hanson	25031269	24-Oct	\$ 999.00	\$ 999.00	Draw #23
32mpa Slab	Lehigh Hanson	25031370	25-Oct	\$ 4,238.50	\$ 4,238.50	Draw #23
25mpa	Lehigh Hanson	25031371	25-Oct	\$ 2,402.50	\$ 2,402.50	Draw #23
32mpa Slab	Lehigh Hanson	25031580	29-Oct	\$ 1,334.50	\$ 1,334.50	Draw #23
32mpa Slab/winterset	Lehigh Hanson	25031669	30-Oct	\$ 1,059.50	\$ 1,059.50	Draw #23
3/4 Clear Stone	Lafarge	36969873	15-Aug	\$ 1,284.66	\$ 1,284.66	Draw #3
3/4 Clear Stone	Lafarge	36958378	12-Aug	\$ 2,528.23	\$ 2,528.23	Draw #3
Concrete Dump	Lafarge	36958377	12-Aug	\$ 25.38	\$ 25.38	Draw #3
50mm Crusher Run Limestone	Lafarge	36958384	12-Aug	\$ 13,458.52	\$ 13,458.52	Draw #3
50mm Crusher Run Limestone	Lafarge	35476660	04-Dec	\$ 1,734.13	\$ 1,734.13	Draw #1
50mm Crusher Run Limestone	Lafarge	35486417	07-Dec	\$ 856.95	\$ 856.95	Draw #1
40-20mm Limestone	Lafarge	36248623	06-May	\$ 915.11	\$ 915.11	Draw #3
50mm Crusher Run Limestone	Lafarge	37180433	12-Sep	\$ 493.85	\$ 493.85	Draw #4
3/4 Clear Stone	Lafarge	37068018	26-Aug	\$ 303.55	\$ 303.55	Draw #4
3/4 Clear Stone	Lafarge	37715779	18-Nov	\$ 308.60	\$ 308.60	Draw #5
3/4 Clear Stone	Lafarge	37800906	05-Dec	\$ 299.98	\$ 299.98	Draw #5
3/4 Clear Stone	Lafarge	37828151	09-Dec	\$ 877.19	\$ 877.19	Draw #5
3/4 Clear Stone	Lafarge	37828150	09-Dec	\$ 596.54	\$ 596.54	Draw #5
3/4 Clear Stone	Lafarge	37881217	23-Dec	\$ 5,091.43	\$ 5,091.43	Draw #5
Granular A	Lafarge	37881216	23-Dec	\$ 268.38	\$ 268.38	Draw #5
Round Stone	Lafarge	706813866	13-Feb	\$ 2,074.81	\$ 2,074.81	Draw #5
Round Stone	Lafarge	706813868	16-Feb	\$ 805.53	\$ 805.53	Draw #5

Round Stone	Lafarge	706821648	16-Feb	\$ 1,398.31	\$ 1,398.31	Draw #5
Round Stone	Lafarge	706804238	13-Feb	\$ 7,625.05	\$ 7,625.05	Draw #5
Round Stone	Lafarge	706813867	16-Feb	\$ 12,266.34	\$ 12,266.34	Draw #5
Round Stone	Lafarge	706821646	16-Feb	\$ 16,214.63	\$ 16,214.63	Draw #5
Round Stone	Lafarge	706799100	09-Feb	\$ 6,883.12	\$ 6,883.12	Draw #5
Round Stone	Lafarge	706799099	06-Feb	\$ 983.93	\$ 983.93	Draw #5
Drainage Stone	Lafarge	706931193	30-Mar	\$ 1,229.05	\$ 1,229.05	Draw #6
Drainage Stone	Lafarge	706899548	16-Mar	\$ 821.76	\$ 821.76	Draw #6
Round Stone	Lafarge	706899554	20-Mar	\$ 281.15	\$ 281.15	Draw #6
Crushed	Lafarge	706742940	16-Jan	\$ 2,942.21	\$ 2,942.21	Draw #6
Crushed	Lafarge	706759306	23-Jan	\$ 3,327.49	\$ 3,327.49	Draw #6
Drainage Stone	Lafarge	706974238	13-Apr	\$ 866.02	\$ 866.02	Draw #6
Drainage Stone	Lafarge	706996933	17-Apr	\$ 274.67	\$ 274.67	Draw #7
Round Stone	Lafarge	707145973	22-May	\$ 316.82	\$ 316.82	Draw #7
Round Stone	Lafarge	707333882	26-Jun	\$ 2,924.18	\$ 2,924.18	Draw #8
Round Stone	Lafarge	707333883	26-Jun	\$ 3,769.75	\$ 3,769.75	Draw #8
Round Stone	Lafarge	707333884	26-Jun	\$ 787.98	\$ 787.98	Draw #8
Round Stone	Lafarge	707294619	19-Jun	\$ 7,370.15	\$ 7,370.15	Draw #8
Round Stone	Lafarge	707294616	19-Jun	\$ 1,976.04	\$ 1,976.04	Draw #8
20mm Crushed	Lafarge	707294618	19-Jun	\$ 168.33	\$ 168.33	Draw #8
Freight	Lafarge	750045852	13-Jun	\$ 2,252.03	\$ 2,252.03	Draw #8
Round Stone	Lafarge	707275499	15-Jun	\$ 298.44	\$ 298.44	Draw #8
20mm Crushed	Lafarge	707294618	19-Jun	\$ 168.33	\$ 168.33	Draw #8
150-0mm Round Stone	Lafarge	707360450	29-Jun	\$ 4,916.53	\$ 4,916.53	Draw #8
150-0mm Round Stone	Lafarge	707360451	29-Jun	\$ 4,085.41	\$ 4,085.41	Draw #8
150-0mm Round Stone	Lafarge	707360449	26-Jun	\$ 5,080.12	\$ 5,080.12	Draw #8
150-0mm Round Stone	Lafarge	707360448	26-Jun	\$ 2,840.66	\$ 2,840.66	Draw #8
20-14mm Clear	Lafarge	707360447	26-Jun	\$ 959.52	\$ 959.52	Draw #8
20-14mm Clear	Lafarge	707360446	26-Jun	\$ 241.13	\$ 241.13	Draw #8
150-0mm Round Stone	Lafarge	707388185	30-Jun	\$ 3,711.18	\$ 3,711.18	Draw #8
150-0mm Round Stone	Lafarge	707388182	29-Jun	\$ 2,070.78	\$ 2,070.78	Draw #8
150-0mm Round Stone	Lafarge	707388181	29-Jun	\$ 318.54	\$ 318.54	Draw #8
Drainage Stone	Lafarge	707388179	29-Jun	\$ 329.95	\$ 329.95	Draw #8
150-0mm Round Stone	Lafarge	707333884	26-Jun	\$ 787.98	\$ 787.98	Draw #8
150-0mm Round Stone	Lafarge	707333883	26-Jun	\$ 3,769.75	\$ 3,769.75	Draw #8
150-0mm Round Stone	Lafarge	707333882	26-Jun	\$ 2,924.18	\$ 2,924.18	Draw #8
150-0mm Round Stone	Lafarge	707405630	06-Jul	\$ 2,561.34	\$ 2,561.34	Draw #9
20-0mm Crushed	Lafarge	707666785	24-Aug	\$ 290.19	\$ 290.19	Draw #10
20-0mm Crushed	Lafarge	707666778	24-Aug	\$ 156.06	\$ 156.06	Draw #10
20-0mm Crushed	Lafarge	707666781	24-Aug	\$ 746.59	\$ 746.59	Draw #10
20-0mm Crushed	Lafarge	707666779	24-Aug	\$ 1,169.30	\$ 1,169.30	Draw #10
20-0mm Crushed	Lafarge	707683093	28-Aug	\$ 163.34	\$ 163.34	Draw #10
150-0mm Round Stone	Lafarge	708367210	29-Jan	\$ 1,661.44	\$ 1,661.44	Draw #15
150-0mm Round Stone	Lafarge	708383195	08-Feb	\$ 546.76	\$ 546.76	Draw #16
150-0mm Round Stone	Lafarge	708383196	08-Feb	\$ 559.11	\$ 559.11	Draw #16
150-0mm Round Stone	Lafarge	708438219	28-Feb	\$ 316.27	\$ 316.27	Draw #16
3/4 Clear Stone	Lafarge	708487678	15-Mar	\$ 620.24	\$ 620.24	Draw #17
Saw Blade	Lowe's	901078	10-May	\$ 30.86	\$ 30.86	Draw #7
Pit Drain Grate	Marks Supply	\$5258738.001	04-Oct	\$ 454.10	\$ 454.10	Draw #5
Sewer Elbow, coupling	Marks Supply	\$5316415.001	09-Dec	\$ 47.94	\$ 47.94	Draw #5
Elbows, Coupling, PVC Cement	Marks Supply	\$5314888.001	08-Dec	\$ 111.92	\$ 111.92	Draw #5
Sewer Elbow	Marks Supply	\$5666412.001	06-Mar	\$ 163.56	\$ 163.56	Draw #17
Elbows, Couplings, Sewer Pipe	Marks Supply	\$5666767.001	06-Mar	\$ 124.13	\$ 124.13	Draw #17
PVC Cap, Length	Marks Supply	\$5766763.001	10-Jul	\$ 68.41	\$ 68.41	Draw #21
Compactable Fill	Nichols Gravel Ltd	170054	13-Apr	\$ 8,358.83	\$ 8,358.83	Draw #6
Compactable Fill	Nichols Gravel Ltd	170047	12-Apr	\$ 13,694.17	\$ 13,694.17	Draw #6
Compactable Fill	Nichols Gravel Ltd	170037	11-Apr	\$ 13,751.98	\$ 13,751.98	Draw #6
Compactable Fill	Nichols Gravel Ltd	170029	10-Apr	\$ 10,753.17	\$ 10,753.17	Draw #6
Compactable Fill	Nichols Gravel Ltd	170028	05-Apr	\$ 3,724.97	\$ 3,724.97	Draw #6
Compactable Fill	Nichols Gravel Ltd	170027	05-Apr	\$ 9,978.13	\$ 9,978.13	Draw #6
Compactable Fill	Nichols Gravel Ltd	170026	05-Apr	\$ 8,390.67	\$ 8,390.67	Draw #6
Compactable Fill	Nichols Gravel Ltd	170175	16-May	\$ 5,268.58	\$ 5,268.58	Draw #7
Blueskin	Patene	\$3521270.001	31-Aug	\$ 177.79	\$ 177.79	Draw #4
Concrete Brick	Patene	\$3557670.001	15-Nov	\$ 23.76	\$ 23.76	Draw #5
Concrete Brick	Patene	\$3557670.002	15-Nov	\$ 374.55	\$ 374.55	Draw #5
Blueskin	Patene	\$3567019.002	08-Dec	\$ 329.86	\$ 329.86	Draw #5
Concrete Block	Patene	\$3567019.001	08-Dec	\$ 626.16	\$ 626.16	Draw #5
Concrete Block	Patene	\$3567776.001	12-Dec	\$ 250.74	\$ 250.74	Draw #5
Concrete Brick	Patene	\$3617427.001	17-May	\$ 154.21	\$ 154.21	Draw #7
Concrete Brick	Patene	\$3632119.001	14-Jun	\$ 387.76	\$ 387.76	Draw #8
Styrofoam	Patenc	\$3630504.001	12-Jun	\$ 741.50	\$ 741.50	Draw #8
Blueskin	Patene	\$3630201.001	12-Jun	\$ 491.53	\$ 491.53	Draw #8

Concrete Brick	Patene	S3666490.001	25-Aug	\$	387.76	\$	387.76	Draw #10
Blueskin	Patene	S3799683.001	02-Aug	\$	2,405.09	\$	2,405.09	Draw #22
Blueskin Adhesive	Patene	S3807043.001	20-Aug	\$	295.01	\$	295.01	Draw #22
Blueskin	Patene	S3806651.001	20-Aug	\$	910.42	\$	910.42	Draw #22
Delta Membrane	Patene	S3810979.001	28-Aug	\$	306.16	\$	306.16	Draw #22
Delta Membrane	Patene	S3811347.001	29-Aug	\$	153.08	\$	153.08	Draw #23
Delta Fastener	Patene	S3811119.001	28-Aug	\$	103.43	\$	103.43	Draw #23
Delta Membrane, Blueskin	Patene	S3811347.002	10-Sep	\$	915.35	\$	915.35	Draw #23
Blueskin	Patene	S3822428.001	21-Sep	\$	132.56	\$	132.56	Draw #23
Fire Extinguisher	Platinum Fire	37503	12-Jun	\$	41.45	\$	41.45	Draw #20
Bits, Stakes	Sunbelt	70418347-0001	11-Dec	\$	272.60	\$	272.60	Draw #14
Sub Pump	Sunbelt	70445716-0001	03-Jan	\$	4,415.62	\$	4,415.62	Draw #14
Marking Paint	Sunbelt	70486330-0001	02-Jan	\$	114.40	\$	114.40	Draw #15
Blade, Drain Tee	Sunbelt	70488161-0001	02-Feb	\$	47.90	\$	47.90	Draw #15
Drain Tile	Sunbelt	70488031-0001	02-Feb	\$	555.00	\$	555.00	Draw #15
Tarp	Sunbelt	70478934-0001	29-Jan	\$	114.90	\$	114.90	Draw #15
Tarp	Sunbelt	70479781-0001	30-Jan	\$	114.90	\$	114.90	Draw #15
Filter Cloth	Sunbelt	70474142-0001	25-Jan	\$	175.00	\$	175.00	Draw #15
Marking paint, mask, float, bit	Sunbelt	70514540-0001	22-Feb	\$	188.80	\$	188.80	Draw #16
Squeegee	Sunbelt	70520677-0001	27-Feb	\$	47.00	\$	47.00	Draw #16
Tarp	Sunbelt	70512327-0001	21-Feb	\$	17.50	\$	17.50	Draw #16
Propane Tank	Sunbelt	70466556-0002	17-Feb	\$	4.00	\$	4.00	Draw #16
Propane Tank	Sunbelt	70540999-0001	14-Mar	\$	113.63	\$	113.63	Draw #17
Safety Glasses, Chisel, Ear protection	Sunbelt	70542644-0001	14-Mar	\$	66.40	\$	66.40	Draw #17
Wheelbarrow	Sunbelt	70545550-0001	15-Mar	\$	220.00	\$	220.00	Draw #17
Trowel	Sunbelt	70547155-0001	16-Mar	\$	41.40	\$	41.40	Draw #17
Batteries	Sunbelt	70547239-0001	16-Mar	\$	38.40	\$	38.40	Draw #17
Gloves, Shovel, Glasses	Sunbelt	70408421-0001	06-Dec	\$	52.90	\$	52.90	Draw #17
Propane Tank	Sunbelt	70466556-0004	17-Mar	\$	2.00	\$	2.00	Draw #17
Gloves	Sunbelt	70550945-0001	20-Mar	\$	25.25	\$	25.25	Draw #17
Loop Ties	Sunbelt	70559838-0001	26-Mar	\$	54.00	\$	54.00	Draw #17
Sonotube	Sunbelt	70553389-0001	21-Mar	\$	130.50	\$	130.50	Draw #17
Tie Wire, Stone Hammer	Sunbelt	70347696-0001	01-Nov	\$	38.14	\$	38.14	Draw #17
Anchors	Sunbelt	70349582-0001	02-Nov	\$	121.78	\$	121.78	Draw #17
Tarp, Glasses	Sunbelt	70350961-0001	02-Nov	\$	31.78	\$	31.78	Draw #17
Bullfloat	Sunbelt	70357190-0001	06-Nov	\$	195.25	\$	195.25	Draw #17
Banding Roll	Sunbelt	70361668-0001	08-Nov	\$	70.00	\$	70.00	Draw #17
Broom	Sunbelt	70366126-0001	10-Nov	\$	39.95	\$	39.95	Draw #17
Drain Tile	Sunbelt	70530683-0001	06-Mar	\$	373.70	\$	373.70	Draw #17
Batteries, Clamp	Sunbelt	70528824-0001	05-Mar	\$	153.00	\$	153.00	Draw #17
Bits	Sunbelt	70608119-0001	24-Apr	\$	91.90	\$	91.90	Draw #18
Shovel, Glasses	Sunbelt	70594782-0001	17-Apr	\$	25.60	\$	25.60	Draw #18
Blade, Gloves	Sunbelt	70589033-0001	13-Apr	\$	223.40	\$	223.40	Draw #18
Epoxy, Bits, Paint, Brush, Oil	Sunbelt	70585653-0001	11-Apr	\$	317.37	\$	317.37	Draw #18
Tape, Speedcrete	Sunbelt	70581992-0001	10-Apr	\$	158.30	\$	158.30	Draw #18
Banding Roll	Sunbelt	70578185-0001	06-Apr	\$	35.00	\$	35.00	Draw #18
Propane Tank	Sunbelt	70577230-0001	07-Apr	\$	79.27	\$	79.27	Draw #18
Bits	Sunbelt	70573128-0001	04-Apr	\$	50.80	\$	50.80	Draw #18
Cement, Mix, Jointer, Sand white	Sunbelt	70573499-0001	04-Apr	\$	55.05	\$	55.05	Draw #18
Bits	Sunbelt	70573128-0001	04-Apr	\$	50.80	\$	50.80	Draw #18
Rags	Sunbelt	70679847-0001	29-May	\$	28.40	\$	28.40	Draw #19
Survey Rod	Sunbelt	70679845-0001	29-May	\$	84.30	\$	84.30	Draw #19
Shovel	Sunbelt	70666777-0001	23-May	\$	38.40	\$	38.40	Draw #19
Oil Form Pail	Sunbelt	70669785-0001	24-May	\$	63.80	\$	63.80	Draw #19
Bit, Epoxy	Sunbelt	70657155-0001	17-May	\$	357.76	\$	357.76	Draw #19
Loop Ties	Sunbelt	70657160-0001	17-May	\$	54.00	\$	54.00	Draw #19
Epoxy	Sunbelt	70660128-0001	18-May	\$	239.70	\$	239.70	Draw #19
Blade, Gloves, Mask	Sunbelt	70656655-0001	16-May	\$	67.48	\$	67.48	Draw #19
Gloves, Tape	Sunbelt	70752801-0001	26-Jun	\$	34.30	\$	34.30	Draw #20
Marking Paint	Sunbelt	70773481-0001	04-Jul	\$	87.70	\$	87.70	Draw #20
Masonline	Sunbelt	70771948-0001	04-Jul	\$	112.89	\$	112.89	Draw #20
Speedcrete	Sunbelt	70770713-0001	04-Jul	\$	102.00	\$	102.00	Draw #20
Grout	Sunbelt	70741682-0001	20-Jun	\$	67.50	\$	67.50	Draw #20
Wobble Lights	Sunbelt	70711867-0001	08-Jun	\$	950.00	\$	950.00	Draw #20
Chalk, Scraper	Sunbelt	70703653-0001	06-Jun	\$	17.45	\$	17.45	Draw #20
Chalkline, Chalk	Sunbelt	70704465-0001	06-Jun	\$	80.55	\$	80.55	Draw #20
Extension Cord, Gloves	Sunbelt	70699452-0001	05-Jun	\$	198.90	\$	198.90	Draw #20
Epoxy	Sunbelt	70711594-0001	08-Jun	\$	21.50	\$	21.50	Draw #20
Loop Ties, Epoxy	Sunbelt	70710300-0001	08-Jun	\$	75.50	\$	75.50	Draw #20
Speedcrete	Sunbelt	70754119-0001	26-Jun	\$	184.00	\$	184.00	Draw #20
Sign, Tape	Sunbelt	70792164-0001	11-Jul	\$	82.15	\$	82.15	Draw #21
Fittings, Hose	Sunbelt	70797361-0001	12-Jul	\$	103.00	\$	103.00	Draw #21

Tie Wire, Sling	Sunbelt	70828626-0001	25-Jul	\$	75.65	\$	75.65	Draw #21
Safety Glasses	Sunbelt	70798722-0001	13-Jul	\$	14.40	\$	14.40	Draw #21
Sling, Wood Stakes	Sunbelt	70832208-0001	26-Jul	\$	87.40	\$	87.40	Draw #21
Speedcrete	Sunbelt	70786504-0001	10-Jul	\$	73.60	\$	73.60	Draw #21
Broom	Sunbelt	70808206-0001	17-Jul	\$	35.49	\$	35.49	Draw #21
Filter Cloth	Sunbelt	70823491-0001	23-Jul	\$	510.00	\$	510.00	Draw #21
Four Season Ties	Sunbelt	70851075-0001	02-Aug	\$	551.70	\$	551.70	Draw #21
Pump	Sunbelt	70826616-0001	24-Jul	\$	865.00	\$	865.00	Draw #21
Drain Tile, Speedcrete	Sunbelt	70825649-0001	24-Apr	\$	325.20	\$	325.20	Draw #21
Loop Tics, Marking Paint	Sunbelt	70824902-0001	24-Jul	\$	113.95	\$	113.95	Draw #21
Survey Rod	Sunbelt	70679845-0001	29-May	\$	84.30	\$	84.30	Draw #21
Waterstop	Sunbelt	70845750-0001	31-Jul	\$	214.80	\$	214.80	Draw #21
Masonline	Sunbelt	70847309-0001	01-Aug	\$	27.60	\$	27.60	Draw #21
Connector	Sunbelt	70846053-0001	31-Jul	\$	28.00	\$	28.00	Draw #21
Ties	Sunbelt	70895331-0001	21-Aug	\$	414.60	\$	414.60	Draw #22
Safety Glasses	Sunbelt	70894348-0001	21-Aug	\$	14.40	\$	14.40	Draw #22
Ties	Sunbelt	70899637-0001	22-Aug	\$	100.00	\$	100.00	Draw #22
Delineator Post	Sunbelt	70899949-0001	22-Aug	\$	756.00	\$	756.00	Draw #22
Slings	Sunbelt	70886132-0001	17-Aug	\$	114.60	\$	114.60	Draw #22
Ear Plugs, Masks	Sunbelt	70866570-0001	09-Aug	\$	119.40	\$	119.40	Draw #22
Dust Mask	Sunbelt	70872927-0001	13-Aug	\$	72.00	\$	72.00	Draw #22
Oil, Tape	Sunbelt	70718106-0001	12-Jun	\$	145.05	\$	145.05	Draw #22
Bits, Wedge Anchors, Screws	Sunbelt	70875369-0001	14-Aug	\$	108.35	\$	108.35	Draw #22
Drain Tee	Sunbelt	70875335-0001	14-Aug	\$	36.80	\$	36.80	Draw #22
Dust Mask, ear plugs	Sunbelt	70872927-0001	13-Aug	\$	72.00	\$	72.00	Draw #22
Nut Setter	Sunbelt	70879470-0001	15-Aug	\$	51.16	\$	51.16	Draw #22
Nails	Sunbelt	70887981-0001	17-Aug	\$	154.50	\$	154.50	Draw #22
Nails	Sunbelt	70887998-0001	17-Aug	\$	46.50	\$	46.50	Draw #22
Eye Wash	Sunbelt	70891793-0001	20-Aug	\$	69.20	\$	69.20	Draw #22
White Wash, Brush, Redi Plug	Sunbelt	70922190-0001	31-Aug	\$	79.30	\$	79.30	Draw #22
Danger Tape	Sunbelt	70900411-0001	23-Aug	\$	42.55	\$	42.55	Draw #22
Scraper	Sunbelt	70913544-0001	28-Aug	\$	9.30	\$	9.30	Draw #22
Misc Sale	Sunbelt	70915628-0001	29-Aug	\$	14.95	\$	14.95	Draw #22
Bits, Ties	Sunbelt	70917684-0001	29-Aug	\$	217.50	\$	217.50	Draw #22
Loop Ties	Sunbelt	70954731-0001	13-Sep	\$	54.00	\$	54.00	Draw #23
Bits, Screws, Sling	Sunbelt	70971410-0001	20-Sep	\$	80.55	\$	80.55	Draw #23
Bits, Safety Glasses	Sunbelt	70932339-0001	05-Sep	\$	61.60	\$	61.60	Draw #23
Speedcrete	Sunbelt	71002749-0001	02-Oct	\$	184.00	\$	184.00	Draw #23
Quikrete	Sunbelt	70998757-0001	01-Oct	\$	76.00	\$	76.00	Draw #23
Quikrete	Sunbelt	70999258-0001	01-Oct	\$	38.00	\$	38.00	Draw #23
Grout	Sunbelt	70998642-0001	01-Oct	\$	152.00	\$	152.00	Draw #23
Rake, Shovel	Sunbelt	70983050-0001	25-Sep	\$	64.90	\$	64.90	Draw #23
Redi Plug, Dust Bane	Sunbelt	70986775-0001	26-Sep	\$	69.30	\$	69.30	Draw #23
Wire Fabric	Sunbelt	71079293-0001	30-Oct	\$	39.90		\$	39.90
Drain Tile	Sunbelt	70867878-0001	10-Aug	\$	84.60		\$	84.60
Drain Tile	Sunbelt	70867894-0001	10-Aug	\$	186.00		\$	186.00
Expansion Joint	Sunbelt	71017599-0001	09-Oct	\$	295.20		\$	295.20
Blades, Nails, Paint	Sunbelt	70869564-0001	10-Aug	\$	420.10		\$	420.10
Expansion Joint	Sunbelt	71023084-0001	10-Oct	\$	147.20		\$	147.20
Sprayer	Sunbelt	71026157-0001	11-Oct	\$	202.00		\$	202.00
Grout	Sunbelt	71011920-0001	04-Oct	\$	30.40		\$	30.40
Sling	Sunbelt	71060648-0001	23-Oct	\$	79.90		\$	79.90
Grout	Sunbelt	71010756-0001	04-Oct	\$	105.60		\$	105.60
Paint, Gloves	Sunbelt	70773481-0001	04-Jul	\$	87.70		\$	87.70
Squeegee	Sunbelt	71025967-0001	11-Oct	\$	80.70		\$	80.70
Bits	Sunbelt	71043282-0001	17-Oct	\$	27.30		\$	27.30
Spruce Sheeting,	Turksta Lumber	2271988	07-Jun	\$	803.33	\$	803.33	Draw #9
Canstrip, pine	Turksta Lumber	2272157	09-Jun	\$	175.00	\$	175.00	Draw #9
Spruce Dry, Pine, Sheeting	Turksta Lumber	2272986	19-Jun	\$	306.27	\$	306.27	Draw #9
Bits	Turksta Lumber	2273550	23-Jun	\$	24.44	\$	24.44	Draw #9
Spruce Dry	Turksta Lumber	2273833	27-Jun	\$	389.66	\$	389.66	Draw #9
Deck Screws	Turksta Lumber	2271713	05-Jun	\$	163.41	\$	163.41	Draw #10
Plywood, Fuel Cell	Turksta Lumber	2274936	10-Jul	\$	108.78	\$	108.78	Draw #10
Plywood	Turksta Lumber	2274319	04-Jul	\$	307.80	\$	307.80	Draw #10
Spruce	Turksta Lumber	2275085	11-Jul	\$	72.72	\$	72.72	Draw #10
Plywood	Turksta Lumber	2275006	11-Jul	\$	37.23	\$	37.23	Draw #10
Nails, blade, bits	Turksta Lumber	2275760	19-Jul	\$	122.60	\$	122.60	Draw #10
Spruce, Plywood	Turksta Lumber	2276064	22-Jul	\$	262.58	\$	262.58	Draw #10
Joist Hanger, Spruce	Turksta Lumber	2275976	21-Jul	\$	301.48	\$	301.48	Draw #10
Blades	Turksta Lumber	2275837	19-Jul	\$	8.80	\$	8.80	Draw #10
Blade, Shims, Glue BP	Turksta Lumber	2278242	16-Aug	\$	37.65	\$	37.65	Draw #11
Spruce Sheeting BP	Turksta Lumber	2277064	02-Aug	\$	45.76	\$	45.76	Draw #11

Clost, Shim, boards BP	Turksta Lumber	2278412	18-Aug	\$ 320.57	\$ 320.57	Draw #11
Hardware crown mold. BP	Turksta Lumber	2278031	15-Aug	\$ 6,976.40	\$ 6,976.40	Draw #11
Crown, BP	Turksta Lumber	2279442	31-Aug	\$ 533.30	\$ 533.30	Draw #11
Sealant, Pine	Turksta Lumber	2281245	22-Sep	\$ 133.48	\$ 133.48	Draw #12
Qtr round	Turksta Lumber	2281538	26-Sep	\$ 23.24	\$ 23.24	Draw #12
Plywood, 2x4	Turksta Lumber	2281135	21-Sep	\$ 412.82	\$ 412.82	Draw #12
Pine, Plywood, Nail	Turksta Lumber	2281224	22-Sep	\$ 489.47	\$ 489.47	Draw #12
Nail, Mould	Turksta Lumber	2280838	18-Sep	\$ 106.57	\$ 106.57	Draw #12
Finish Nail	Turksta Lumber	2280661	15-Sep	\$ 6.65	\$ 6.65	Draw #12
Qtr Round	Turksta Lumber	2280526	14-Sep	\$ 363.50	\$ 363.50	Draw #12
Spackle, Sanding, Drill	Turksta Lumber	2280748	18-Sep	\$ 48.31	\$ 48.31	Draw #12
Nails,	Turksta Lumber	2280499	14-Sep	\$ 31.26	\$ 31.26	Draw #12
Pine	Turksta Lumber	2280188	11-Sep	\$ 351.78	\$ 351.78	Draw #12
Door Stop, qtr round	Turksta Lumber	2279953	08-Sep	\$ 172.10	\$ 172.10	Draw #12
Vinyl Door	Turksta Lumber	2279473	06-Sep	\$ 1,805.50	\$ 1,805.50	Draw #12
Steel Utility Door	Turksta Lumber	2279802	06-Sep	\$ 489.98	\$ 489.98	Draw #12
Slip Drill	Turksta Lumber	2279534	01-Sep	\$ 9.07	\$ 9.07	Draw #12
Pine BP	Turksta Lumber	2282274	04-Oct	\$ 59.93	\$ 59.93	Draw #13
Pine BP	Turksta Lumber	2282210	04-Oct	\$ 72.40	\$ 72.40	Draw #13
Paint, Screws	Turksta Lumber	2282266	04-Oct	\$ 53.34	\$ 53.34	Draw #13
Spruce, Hanger Joist	Turksta Lumber	2282039	03-Oct	\$ 209.34	\$ 209.34	Draw #13
Level Rake	Turksta Lumber	2282049	03-Oct	\$ 18.55	\$ 18.55	Draw #13
Door, Paint	Turksta Lumber	2282041	03-Oct	\$ 346.00	\$ 346.00	Draw #13
Glue, Pine	Turksta Lumber	2282627	10-Oct	\$ 263.69	\$ 263.69	Draw #13
Pine Plywood	Turksta Lumber	2282616	10-Oct	\$ 364.50	\$ 364.50	Draw #13
Blade, Form, Nails	Turksta Lumber	2289522	25-Jan	\$ 156.60	\$ 156.60	Draw #16
Chalk Line, Spruce	Turksta Lumber	2290555	16-Feb	\$ 69.50	\$ 69.50	Draw #17
Bit, Spruce	Turksta Lumber	2291619	09-Mar	\$ 132.42	\$ 132.42	Draw #18
Ice Salt	Turksta Lumber	2291530	07-Mar	\$ 15.38	\$ 15.38	Draw #18
Poly, Cradle Gun	Turksta Lumber	2294216	25-Apr	\$ 214.15	\$ 214.15	Draw #19
Padlock, Blade, Shovel	Turksta Lumber	2294069	23-Apr	\$ 63.74	\$ 63.74	Draw #19
Nails	Turksta Lumber	2303299	10-Aug	\$ 86.30	\$ 86.30	Draw #22
Spruce	Turksta Lumber	16357556	04-Oct	\$ 412.07	\$ 412.07	Draw #22
Blended Gravel	Telephone City	10007810	09-Mar	\$ 309.89	\$ 309.89	Draw #17
Blended Gravel	Telephone City	10008621	22-Jun	\$ 319.33	\$ 319.33	Draw #20
Blended Gravel	Telephone City	10008711	07-Jul	\$ 624.77	\$ 624.77	Draw #21
Blended Gravel	Telephone City	10008744	14-Jul	\$ 627.76	\$ 627.76	Draw #21
Blended Gravel	Telephone City	10008779	20-Jul	\$ 312.60	\$ 312.60	Draw #21
Blended Gravel	Telephone City	10008778	20-Jul	\$ 307.97	\$ 307.97	Draw #21
Blended Gravel	Telephone City	10008857	11-Aug	\$ 1,280.18	\$ 1,280.18	Draw #22
Blended Gravel	Telephone City	10008859	11-Aug	\$ 623.57	\$ 623.57	Draw #22
Blended Gravel	Telephone City	10008809	27-Jul	\$ 1,296.77	\$ 1,296.77	Draw #22
Blended Gravel	Telephone City	10008810	27-Jul	\$ 313.95	\$ 313.95	Draw #22
Blended Gravel	Telephone City	10008858	11-Aug	\$ 317.98	\$ 317.98	Draw #22
Blended Gravel	Telephone City	10008906	17-Aug	\$ 651.38	\$ 651.38	Draw #22
Vicano Construction Disbursement (\$250x8 Months)			31-Aug	\$ 2,000.00	\$ 2,000.00	Draw #3
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #4
Vicano Construction Disbursement (\$250x2 Months)			30-Nov	\$ 500.00	\$ 500.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			30-Dec	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			31-Jan	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			28-Feb	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			24-Mar	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			30-Apr	\$ 250.00	\$ 250.00	Draw #7
Vicano Construction Disbursement (\$250x1 Month)			30-May	\$ 250.00	\$ 250.00	Draw #7
Vicano Construction Disbursement (\$250x1 Month)			30-Jun	\$ 250.00	\$ 250.00	Draw #8
Vicano Construction Disbursement (\$250x1 Month)			31-Jul	\$ 250.00	\$ 250.00	Draw #9
Vicano Construction Disbursement (\$250x1 Month)			31-Aug	\$ 250.00	\$ 250.00	Draw #10
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #11
Vicano Construction Disbursement (\$250x1 Month)			31-Oct	\$ 250.00	\$ 250.00	Draw #12
Vicano Construction Disbursement (\$250x1 Month)			30-Nov	\$ 250.00	\$ 250.00	Draw #13
Vicano Construction Disbursement (\$250x1 Month)			31-Dec	\$ 250.00	\$ 250.00	Draw #14
Vicano Construction Disbursement (\$250x1 Month)			31-Jan	\$ 250.00	\$ 250.00	Draw #15
Vicano Construction Disbursement (\$250x1 Month)			28-Feb	\$ 250.00	\$ 250.00	Draw #16
Vicano Construction Disbursement (\$250x1 Month)			31-Mar	\$ 250.00	\$ 250.00	Draw #17
Vicano Construction Disbursement (\$250x1 Month)			30-Apr	\$ 250.00	\$ 250.00	Draw #18
Vicano Construction Disbursement (\$250x1 Month)			31-May	\$ 250.00	\$ 250.00	Draw #19
Vicano Construction Disbursement (\$250x1 Month)			30-Jun	\$ 250.00	\$ 250.00	Draw #20
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #23
Vicano Construction Disbursement (\$250x1 Month)			31-Oct	\$ 250.00	\$ 250.00	Draw #23
Backfill Material (182 loads @ \$100/load)	Vicano Construction		31-Aug	\$ 18,200.00	\$ 18,200.00	Draw #10
Drill	WFS	4455615	21-Feb	\$ 173.03	\$ 173.03	Draw #5
Socket Impact	WFS	4480002	24-Mar	\$ 145.44	\$ 145.44	Draw #5

Impact Kit	WFS	4467424	08-Mar	\$ 111.74	\$ 111.74	Draw #5
Impact Kit	WFS	4452656	15-Feb	\$ 458.84	\$ 458.84	Draw #5
Loop Panel Tie	Williams	IN150700	25-Jan	\$ 1,582.00	\$ 1,582.00	Draw #5
Stay rite Metal rib	Williams	IN150649	23-Jan	\$ 180.00	\$ 180.00	Draw #5
Loop Panel Tie	Williams	IN0160188	06-Oct	\$ 1,537.50	\$ 1,537.50	Draw #12
Return Shipment	Williams	IN0161393	08-Nov	\$ 468.75	\$ 468.75	Draw #13
Concrete Accessories Shipping	Williams	IN0170168	07-Aug	\$ 468.75	\$ 468.75	Draw #22
PVC, Elbow, Adapter	Wolseley	5315585	23-Mar	\$ 53.15	\$ 53.15	Draw #6
Sewer pipe, grate, catchbasin	Wolseley	5084481	05-Jan	\$ 19,687.75	\$ 19,687.75	Draw #5
Underground Material	Wolseley	6870488	26-Jun	\$ 1,092.50	\$ 1,092.50	Draw #20
Underground Material	Wolseley	6870487	26-Jun	\$ 870.00	\$ 870.00	Draw #20
Underground Material	Wolseley	6865162	25-Jun	\$ 6,485.00	\$ 6,485.00	Draw #20
B-2 MATERIALS: Total				\$ 1,414,165.01	\$ 1,344,489.12	\$ 69,675.89
B-3 RENTALS EQUIPMENT:						
Quickcut Saw	Battlefield	15006851	10-Jan-17	\$ 1,220.01	\$ 1,220.01	Draw #5
Lighttower	Battlefield	15006679	22-Dec-16	\$ 387.00	\$ 387.00	Draw #5
Heater	Battlefield	15006657	21-Dec-16	\$ 1,556.84	\$ 1,556.84	Draw #5
Forklift	Battlefield	15007065	30-Jan-17	\$ 3,140.00	\$ 3,140.00	Draw #5
Scissor Lift	Battlefield	15007017	26-Jan-17	\$ 1,994.40	\$ 1,994.40	Draw #5
Scissor Lift	Battlefield	15007262	23-Feb-17	\$ 947.20	\$ 947.20	Draw #5
Forklift	Battlefield	15007290	27-Feb-17	\$ 2,960.00	\$ 2,960.00	Draw #5
Concrete Vibrator	Battlefield	15007220	16-Feb-17	\$ 62.40	\$ 62.40	Draw #5
Scissor Lift	Battlefield	15007146	7-Feb-17	\$ 409.40	\$ 409.40	Draw #5
Scissor Lift	Battlefield	15007447	13-Mar-17	\$ 1,047.20	\$ 1,047.20	Draw #5
Scissor Lift	Battlefield	15007474	15-Mar-17	\$ 1,047.20	\$ 1,047.20	Draw #5
Scissor Lift	Battlefield	15007551	23-Mar-17	\$ 947.20	\$ 947.20	Draw #5
Scissor Lift	Battlefield	15007508	20-Mar-17	\$ 947.20	\$ 947.20	Draw #5
Scissor Lift	Battlefield	15007636	30-Mar-17	\$ 314.40	\$ 314.40	Draw #6
Forklift	Battlefield	15007578	27-Mar-17	\$ 2,960.00	\$ 2,960.00	Draw #6
Scissor Lift	Battlefield	15007635	30-Mar-17	\$ 574.20	\$ 574.20	Draw #6
Forklift	Battlefield	15007667	31-Mar-17	\$ 269.55	\$ 269.55	Draw #6
Scissor Lift	Battlefield	14008375	18-May-17	\$ 674.20	\$ 674.20	Draw #7
Water Pump	Battlefield	15012990	22-Feb-18	\$ 121.80	\$ 121.80	Draw #16
Tamper	Battlefield	15013581	4-Apr-18	\$ 301.00	\$ 301.00	Draw #18
Tamper	Battlefield	485875	3-Jul-18	\$ 61.01	\$ 61.01	Draw #20
BNC Crane	BNC Crane	3710	10-Aug-17	\$ 1,237.50	\$ 1,237.50	Draw #10
Bin Disposal	Budget Environmental	146514	28-Mar-17	\$ 773.77	\$ 773.77	Draw #6
Bin Disposal	Budget Environmental	154231	5-Apr-17	\$ 20.00	\$ 20.00	Draw #6
Bin Disposal BP	Budget Environmental	165444	19-Jun-17	\$ 283.19	\$ 283.19	Draw #8
Bin Disposal	Budget Environmental	164546	15-Jun-17	\$ 337.13	\$ 337.13	Draw #8
Bin Disposal	Budget Environmental	162101	6-Jun-17	\$ 718.88	\$ 718.88	Draw #8
Bin Disposal	Budget Environmental	172654	17-Jul-17	\$ 380.63	\$ 380.63	Draw #9
Bin Disposal	Budget Environmental	174063	21-Jul-17	\$ 257.09	\$ 257.09	Draw #9
Bin Disposal	Budget Environmental	176149	29-Jul-17	\$ 169.50	\$ 169.50	Draw #9
Bin Disposal	Budget Environmental	178825	9-Aug-17	\$ 417.13	\$ 417.13	Draw #10
Bin Disposal	Budget Environmental	184361	31-Aug-17	\$ 100.00	\$ 100.00	Draw #10
Bin Disposal BP	Budget Environmental	187372	13-Sep-17	\$ 370.13	\$ 370.13	Draw #11
Bin Disposal	Budget Environmental	189338	21-Sep-17	\$ 598.94	\$ 598.94	Draw #11
Bin Disposal BP	Budget Environmental	190881	28-Sep-17	\$ 250.13	\$ 250.13	Draw #11
Bin Disposal	Budget Environmental	193265	6-Oct-17	\$ 337.13	\$ 337.13	Draw #12
Bin Disposal	Budget Environmental	200113	7-Nov-17	\$ 337.13	\$ 337.13	Draw #13
Bin Disposal	Budget Environmental	201371	13-Nov-17	\$ 425.00	\$ 425.00	Draw #13
Bin Disposal	Budget Environmental	209919	29-Dec-17	\$ 170.00	\$ 170.00	Draw #14
Bin Disposal	Budget Environmental	213796	30-Jan-18	\$ 310.00	\$ 310.00	Draw #15
Bin Disposal	Budget Environmental	220837	21-Mar-18	\$ 631.96	\$ 631.96	Draw #17
Bin Disposal	Budget Environmental	226364	20-Apr-18	\$ 471.11	\$ 471.11	Draw #18
Bin Disposal	Budget Environmental	229233	2-May-18	\$ 409.34	\$ 409.34	Draw #19
Bin Disposal	Budget Environmental	233994	22-May-18	\$ 343.22	\$ 343.22	Draw #19
Bin Disposal	Budget Environmental	241289	18-Jun-18	\$ 337.13	\$ 337.13	Draw #20
Bin Disposal	Budget Environmental	245232	3-Jul-18	\$ 444.14	\$ 444.14	Draw #20
Bin Disposal	Budget Environmental	250906	24-Jul-18	\$ 427.61	\$ 427.61	Draw #21
Bin Disposal	Budget Environmental	252094	28-Jul-18	\$ 372.80	\$ 372.80	Draw #21
Bin Disposal	Budget Environmental	255710	10-Aug-18	\$ 411.90	\$ 411.90	Draw #22
Bin Disposal	Budget Environmental	256744	15-Aug-18	\$ 444.82	\$ 444.82	Draw #22
Bin Disposal	Budget Environmental	259114	24-Aug-18	\$ 363.42	\$ 363.42	Draw #22
Bin Disposal	Budget Environmental	217568	28-Feb-18	\$ 280.00	\$ 280.00	Draw #23
Bin Disposal	Budget Environmental	263205	11-Sep-18	\$ 534.17	\$ 534.17	Draw #23
Bin Disposal	Budget Environmental	274019	27-Oct-18	\$ 511.82	\$ 511.82	Draw #23
Bin Disposal	Budget Environmental	268366	2-Oct-18	\$ 485.00	\$ 485.00	Draw #23

Bin Disposal	Budget Environmental	270976	15-Oct-18	\$	476.06		\$	476.06
Bin Disposal	Budget Environmental	271797	18-Oct-18	\$	451.92		\$	451.92
Mini Excavator	CRS	1313270	16-Nov-16	\$	825.75	\$	825.75	Draw #5
Vibrator	CRS	1338890	9-Dec-16	\$	90.00	\$	90.00	Draw #5
Drill Bit Core	CRS	1342951	13-Dec-16	\$	32.00	\$	32.00	Draw #5
Air Compressor	CRS	1349516	19-Dec-16	\$	173.00	\$	173.00	Draw #5
Cut Off Saw	CRS	1364490	9-Jan-17	\$	77.00	\$	77.00	Draw #5
Discharge Hose	CRS	1380579	27-Jan-17	\$	96.00	\$	96.00	Draw #5
Electric Pump	CRS	1365920	12-Jan-17	\$	37.00	\$	37.00	Draw #5
Laser Pipe	CRS	1368247	18-Jan-17	\$	375.00	\$	375.00	Draw #5
Laser Pipe	CRS	1385851	2-Feb-17	\$	75.00	\$	75.00	Draw #5
Ride On Roller	CRS	1368254	18-Jan-17	\$	1,940.00	\$	1,940.00	Draw #5
Ride On Roller	CRS	1385856	2-Feb-17	\$	1,446.75	\$	1,446.75	Draw #5
Cone	CRS	1406873	28-Feb-17	\$	34.20	\$	34.20	Draw #5
Cone	CRS	1389585C	28-Feb-17	\$	319.20	\$	319.20	Draw #5
Discharge Hose	CRS	1399944	21-Feb-17	\$	16.00	\$	16.00	Draw #5
Cone	CRS	1389585	9-Feb-17	\$	319.20	\$	319.20	Draw #5
Magnetic Sweeper	CRS	1387333	6-Feb-17	\$	35.00	\$	35.00	Draw #5
Concrete Vibrator	CRS	1408754	3-Mar-17	\$	180.00	\$	180.00	Draw #5
Pump / Hose	CRS	1407704	1-Mar-17	\$	81.00	\$	81.00	Draw #5
Pump / Hose	CRS	1413327	9-Mar-17	\$	201.00	\$	201.00	Draw #5
Concrete Vibrator	CRS	1414650	10-Mar-17	\$	35.00	\$	35.00	Draw #5
Magnetic Sweeper	CRS	1416137	13-Mar-17	\$	35.00	\$	35.00	Draw #5
Blower Pac	CRS	1418140	15-Mar-17	\$	49.00	\$	49.00	Draw #5
Concrete Vibrator	CRS	1422790	21-Mar-17	\$	35.00	\$	35.00	Draw #5
Magnetic Sweeper	CRS	1425574	24-Mar-17	\$	105.00	\$	105.00	Draw #5
Banding Machine	CRS	1425592	24-Mar-17	\$	99.00	\$	99.00	Draw #5
Electric Pump	CRS	1425586	24-Mar-17	\$	200.00	\$	200.00	Draw #5
15' Stair Tower	CRS	1436671	10-Apr-17	\$	475.00	\$	475.00	Draw #6
15' Stair Tower	CRS	1436670	10-Apr-17	\$	475.00	\$	475.00	Draw #6
Diesel Plate	CRS	1443493	13-Apr-17	\$	598.00	\$	598.00	Draw #6
Ride On Roller	CRS	1449683	21-Apr-17	\$	1,230.00	\$	1,230.00	Draw #6
Sewer Spoons	CRS	1470661	10-May-17	\$	16.00	\$	16.00	Draw #7
Pump / Hose	CRS	1461867	4-May-17	\$	98.00	\$	98.00	Draw #7
Vibrator	CRS	1470659	11-May-17	\$	105.00	\$	105.00	Draw #7
15' Stair Tower	CRS	1465926	9-May-17	\$	425.00	\$	425.00	Draw #7
15' Stair Tower	CRS	1465925	9-May-17	\$	425.00	\$	425.00	Draw #7
15' Stair Tower	CRS	1499912	8-Jun-17	\$	425.00	\$	425.00	Draw #8
15' Stair Tower	CRS	1499911	8-Jun-17	\$	425.00	\$	425.00	Draw #8
Pump	CRS	1529183	29-Jun-17	\$	90.00	\$	90.00	Draw #8
15' Stair Tower	CRS	1528874	30-Jun-17	\$	425.00	\$	425.00	Draw #8
15' Stair Tower	CRS	1528873	30-Jun-17	\$	425.00	\$	425.00	Draw #8
Electric Pump	CRS	1533523	5-Jul-17	\$	18.00	\$	18.00	Draw #9
Electric Pump	CRS	1544588	18-Jul-17	\$	792.00	\$	792.00	Draw #9
Wobble Light	CRS	1544587	18-Jul-17	\$	1,105.00	\$	1,105.00	Draw #9
15' Stair Tower	CRS	1553220	24-Jul-17	\$	425.00	\$	425.00	Draw #9
15' Stair Tower	CRS	1553219	24-Jul-17	\$	425.00	\$	425.00	Draw #9
Wobble Light, Cord	CRS	1567108	3-Aug-17	\$	300.00	\$	300.00	Draw #10
15' Scaffold Tower Complete	CRS	1577710	14-Aug-17	\$	475.00	\$	475.00	Draw #10
15' Scaffold Tower Complete	CRS	1577709	14-Aug-17	\$	475.00	\$	475.00	Draw #10
Diesel Plate	CRS	1596624	24-Aug-17	\$	239.00	\$	239.00	Draw #10
15' Stair Tower	CRS	1600579	31-Aug-17	\$	425.00	\$	425.00	Draw #10
15' Stair Tower Complete	CRS	1600580	31-Aug-17	\$	425.00	\$	425.00	Draw #10
Lighttower	CRS	1609775	9-Sep-17	\$	277.00	\$	277.00	Draw #11
Pinle Hitch	CRS	1608147	8-Sep-17	\$	8.00	\$	8.00	Draw #11
Lighttower	CRS	1609755	9-Sep-17	\$	250.00	\$	250.00	Draw #11
Vibrator	CRS	1631952	27-Sep-17	\$	45.00	\$	45.00	Draw #11
15' Stair Tower Complete	CRS	1622169	21-Sep-17	\$	425.00	\$	425.00	Draw #11
15' Stair Tower	CRS	1622168	21-Sep-17	\$	425.00	\$	425.00	Draw #11
Lighttower	CRS	1660949	20-Oct-17	\$	130.00	\$	130.00	Draw #12
Lighttower	CRS	1609791	9-Sep-17	\$	400.00	\$	400.00	Draw #13
15' Stair Tower Complete	CRS	1609345	12-Sep-17	\$	425.00	\$	425.00	Draw #13
15' Stair Tower Complete	CRS	1609344	12-Sep-17	\$	425.00	\$	425.00	Draw #13
15' Stair Tower Complete	CRS	1622169	21-Sep-17	\$	425.00	\$	425.00	Draw #13
Cone	CRS	1609798	9-Sep-17	\$	12.00	\$	12.00	Draw #13
Lighttower	CRS	1609807	9-Sep-17	\$	272.50	\$	272.50	Draw #13
Scaffold Tower	CRS	1652919	22-Oct-17	\$	425.00	\$	425.00	Draw #17
Scaffold Tower	CRS	1652918	22-Oct-17	\$	425.00	\$	425.00	Draw #17
Scaffold Tower	CRS	1652917	22-Oct-17	\$	425.00	\$	425.00	Draw #17
Stair Tower	CRS	1652916	22-Oct-17	\$	425.00	\$	425.00	Draw #17
Toilet Rental BP	Centreline Sanitation	A-57100	30-Jun-17	\$	165.00	\$	165.00	Draw #9
Toilet Rental BP	Centreline Sanitation	A-58547	31-Jul-17	\$	165.00	\$	165.00	Draw #9

Toilet Rental BP	Centreline Sanitation	A-59841	25-Aug-17	\$	165.00	\$	165.00	Draw #10
Toilet Rental BP	Centreline Sanitation	A-61236	22-Sep-17	\$	165.00	\$	165.00	Draw #11
Crane Rental - Lower Electrical Equipment	Dan's Crane Rental	8023	18-Jul-17	\$	745.80	\$	745.80	Draw #10
Trailer	Miller Mobile Office	116372	11-Dec-15	\$	1,175.00	\$	1,175.00	Draw #1
Trailer	Miller Mobile Office	116905	31-Jan-16	\$	405.00	\$	405.00	Draw #2
Trailer	Miller Mobile Office	117797	11-Feb-16	\$	405.00	\$	405.00	Draw #2
Trailer	Miller Mobile Office	118508	11-Mar-16	\$	405.00	\$	405.00	Draw #2
Trailer	Miller Mobile Office	119222	11-Apr-16	\$	405.00	\$	405.00	Draw #2
Trailer	Miller Mobile Office	120197	11-May-16	\$	405.00	\$	405.00	Draw #3
Trailer	Miller Mobile Office	120992	11-Jun-16	\$	405.00	\$	405.00	Draw #3
Trailer	Miller Mobile Office	122043	11-Jul-16	\$	405.00	\$	405.00	Draw #3
Trailer	Miller Mobile Office	122900	11-Aug-16	\$	405.00	\$	405.00	Draw #3
Trailer	Miller Mobile Office	123788	11-Sep-16	\$	405.00	\$	405.00	Draw #4
Trailer	Miller Mobile Office	124900	11-Oct-16	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	125696	11-Nov-16	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	126557	11-Dec-16	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	127490	11-Jan-17	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	128232	11-Feb-17	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	129020	11-Mar-17	\$	405.00	\$	405.00	Draw #5
Trailer	Miller Mobile Office	129976	11-Apr-17	\$	405.00	\$	405.00	Draw #6
Trailer	Miller Mobile Office	130787	11-May-17	\$	405.00	\$	405.00	Draw #7
Trailer	Miller Mobile Office	131637	11-Jun-17	\$	405.00	\$	405.00	Draw #8
Trailer	Miller Mobile Office	132769	11-Jul-17	\$	405.00	\$	405.00	Draw #9
Trailer	Miller Mobile Office	133692	11-Aug-17	\$	405.00	\$	405.00	Draw #10
Trailer	Miller Mobile Office	134618	11-Sep-17	\$	405.00	\$	405.00	Draw #11
Trailer	Miller Mobile Office	135627	11-Oct-17	\$	405.00	\$	405.00	Draw #12
Trailer	Miller Mobile Office	136662	11-Nov-17	\$	405.00	\$	405.00	Draw #13
Trailer	Miller Mobile Office	137574	11-Dec-17	\$	405.00	\$	405.00	Draw #14
Trailer	Miller Mobile Office	138627	11-Jan-18	\$	405.00	\$	405.00	Draw #15
Trailer	Miller Mobile Office	139438	11-Feb-18	\$	405.00	\$	405.00	Draw #16
Trailer	Miller Mobile Office	140382	11-Mar-18	\$	405.00	\$	405.00	Draw #17
Trailer	Miller Mobile Office	141410	11-Apr-18	\$	405.00	\$	405.00	Draw #18
Trailer	Miller Mobile Office	142373	11-May-18	\$	405.00	\$	405.00	Draw #19
Trailer	Miller Mobile Office	143348	11-Jun-18	\$	405.00	\$	405.00	Draw #20
Trailer	Miller Mobile Office	144402	11-Jul-18	\$	405.00	\$	405.00	Draw #21
Trailer	Miller Mobile Office	145464	11-Aug-18	\$	405.00	\$	405.00	Draw #22
Trailer	Miller Mobile Office	146630	11-Sep-18	\$	405.00	\$	405.00	Draw #23
Trailer	Miller Mobile Office	147606	11-Oct-18	\$	405.00		\$ 405.00	
CCAN	Moving Box	21451	24-Apr-17	\$	100.00	\$	100.00	Draw #6
CCAN	Moving Box	21438	25-Apr-17	\$	150.00	\$	150.00	Draw #6
Portable Toilet	Red Star	121640	9-Aug-16	\$	180.00	\$	180.00	Draw #4
Portable Toilet	Red Star	121792	9-Sep-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	121958	11-Oct-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122119	8-Nov-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122250	8-Dec-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122347	9-Jan-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122436	8-Feb-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122527	8-Mar-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122639	10-Apr-17	\$	180.00	\$	180.00	Draw #6
Portable Toilet	Red Star	122754	8-May-17	\$	180.00	\$	180.00	Draw #7
Portable Toilet	Red Star	122904	8-Jun-17	\$	180.00	\$	180.00	Draw #9
Portable Toilet	Red Star	123050	10-Jul-17	\$	180.00	\$	180.00	Draw #9
Portable Toilet	Red Star	123229	8-Aug-17	\$	180.00	\$	180.00	Draw #10
Portable Toilet	Red Star	123431	8-Sep-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123512	25-Sep-17	\$	180.00	\$	180.00	Draw #11
Portable Toilet	Red Star	123607	10-Oct-17	\$	180.00	\$	180.00	Draw #12
Portable Toilet	Red Star	123780	8-Nov-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123835	22-Nov-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123916	7-Dec-17	\$	180.00	\$	180.00	Draw #14
Portable Toilet	Red Star	124030	8-Jan-18	\$	180.00	\$	180.00	Draw #15
Portable Toilet	Red Star	124142	8-Feb-18	\$	180.00	\$	180.00	Draw #16
Portable Toilet	Red Star	124267	8-Mar-18	\$	180.00	\$	180.00	Draw #17
Portable Toilet	Red Star	124385	9-Apr-18	\$	360.00	\$	360.00	Draw #18
Portable Toilet	Red Star	124491	9-May-18	\$	360.00	\$	360.00	Draw #19
Portable Toilet	Red Star	124678	13-Jun-18	\$	360.00	\$	360.00	Draw #20
Portable Toilet	Red Star	124850	11-Jul-18	\$	360.00	\$	360.00	Draw #21
Portable Toilet	Red Star	125045	7-Aug-18	\$	360.00	\$	360.00	Draw #22
Portable Toilet	Red Star	125129	17-Aug-18	\$	360.00	\$	360.00	Draw #22
Portable Toilet	Red Star	125263	10-Sep-18	\$	360.00	\$	360.00	Draw #23
Portable Toilet	Red Star	125464	9-Oct-18	\$	360.00		\$ 360.00	
Portable Toilet	Red Star	125531	17-Oct-18	\$	360.00		\$ 360.00	
Scaffolding	Sunbelt Rentals	70351155-0001	7-Nov-17	\$	191.00	\$	191.00	Draw #13

Scaffolding Stair Tower	Sunbelt Rentals	70359938-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0002	9-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0002	9-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0002	18-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0002	18-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0004	8-Jan-18	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0003	5-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0003	5-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0004	2-Jan-18	\$	425.00	\$	425.00	Draw #14
Discharge Hose	Sunbelt Rentals	70456334-0001	23-Jan-18	\$	64.00	\$	64.00	Draw #15
Banding Tool	Sunbelt Rentals	70475647-0001	29-Jan-18	\$	273.52	\$	273.52	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0005	30-Jan-18	\$	425.00	\$	425.00	Draw #15
Dewatering Pump	Sunbelt Rentals	70436947-0001	10-Jan-18	\$	252.00	\$	252.00	Draw #15
Dewatering Pump	Sunbelt Rentals	70436947-0002	22-Jan-18	\$	42.00	\$	42.00	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0005	30-Jan-18	\$	425.00	\$	425.00	Draw #15
Propane Tank	Sunbelt Rentals	70466556-0001	20-Jan-18	\$	170.56	\$	170.56	Draw #15
Gas Trash pump	Sunbelt Rentals	70457394-0001	12-Jan-18	\$	81.00	\$	81.00	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0004	13-Jan-18	\$	425.00	\$	425.00	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0004	13-Jan-18	\$	425.00	\$	425.00	Draw #15
Stair Tower	Sunbelt Rentals	70359938-0006	27-Feb-18	\$	425.00	\$	425.00	Draw #16
Stair Tower	Sunbelt Rentals	70360010-0006	27-Feb-18	\$	425.00	\$	425.00	Draw #16
Indirect Heater	Sunbelt Rentals	70479757-0001	15-Feb-18	\$	1,065.00	\$	1,065.00	Draw #16
Stair Tower	Sunbelt Rentals	70360198-0005	10-Feb-18	\$	425.00	\$	425.00	Draw #16
Stair Tower	Sunbelt Rentals	70360206-0005	10-Feb-18	\$	425.00	\$	425.00	Draw #16
Pallet Truck	Sunbelt Rentals	70532075-0002	26-Mar-18	\$	408.00	\$	408.00	Draw #17
Heater	Sunbelt Rentals	70534958-0001	12-Mar-18	\$	644.25	\$	644.25	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0006	10-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0006	10-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0007	27-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0007	27-Mar-18	\$	425.00	\$	425.00	Draw #17
Chain Hoist	Sunbelt Rentals	70555703-0001	26-Mar-18	\$	194.00	\$	194.00	Draw #17
Heater	Sunbelt Rentals	70557127-0001	26-Mar-18	\$	474.75	\$	474.75	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #17
Chain Hoist	Sunbelt Rentals	70532224-0001	8-Mar-18	\$	24.00	\$	24.00	Draw #17
Scaffold End Frame	Sunbelt Rentals	70532075-0001	8-Mar-18	\$	25.00	\$	25.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #17
Submersible Pump	Sunbelt Rentals	70519980-0001	20-Mar-18	\$	252.00	\$	252.00	Draw #17
Heater	Sunbelt Rentals	70545775-0001	16-Mar-18	\$	618.75	\$	618.75	Draw #17
Generator	Sunbelt Rentals	70537901-0001	14-Mar-18	\$	228.60	\$	228.60	Draw #17
Boom Lift	Sunbelt Rentals	70537795-0001	13-Mar-18	\$	1,240.50	\$	1,240.50	Draw #17
Hoist	Sunbelt Rentals	70555703-0002	10-Apr-18	\$	288.00	\$	288.00	Draw #18
Indirect Heater	Sunbelt Rentals	70576234-0001	10-Apr-18	\$	191.27	\$	191.27	Draw #18
Ext Cord	Sunbelt Rentals	70591182-0001	16-Apr-18	\$	28.00	\$	28.00	Draw #18
Shop Vacuum	Sunbelt Rentals	70591178-0001	16-Apr-18	\$	60.00	\$	60.00	Draw #18
Jumping Jack	Sunbelt Rentals	70596611-0002	18-Apr-18	\$	47.00	\$	47.00	Draw #18
Gas Detector	Sunbelt Rentals	70594485-0001	17-Apr-18	\$	100.00	\$	100.00	Draw #18
Jumping Jack	Sunbelt Rentals	70600820-0001	20-Apr-18	\$	47.00	\$	47.00	Draw #18
Pallet Truck	Sunbelt Rentals	70532075-0003	23-Apr-18	\$	408.00	\$	408.00	Draw #18
Jumping Jack	Sunbelt Rentals	70603863-0001	24-Apr-18	\$	94.00	\$	94.00	Draw #18
Dewatering Pump	Sunbelt Rentals	70610080-0001	25-Apr-18	\$	670.00	\$	670.00	Draw #18
Scaffold Stair	Sunbelt Rentals	70360010-0008	26-Apr-18	\$	150.00	\$	150.00	Draw #18
Pallet Truck	Sunbelt Rentals	70532075-0004	21-May-18	\$	408.00	\$	408.00	Draw #19
Kerosene Heater	Sunbelt Rentals	70612642-0001	27-Apr-18	\$	87.00	\$	87.00	Draw #19
1 Ton Chain Hoist	Sunbelt Rentals	70555703-0003	3-May-18	\$	192.00	\$	192.00	Draw #19
Plate Tamper	Sunbelt Rentals	70745595-0001	26-Jun-18	\$	468.96	\$	468.96	Draw #20
Drum Fan	Sunbelt Rentals	70704523-0001	25-Jun-18	\$	504.00	\$	504.00	Draw #20
Cutoff Saw	Sunbelt Rentals	70706678-0001	7-Jun-18	\$	194.60	\$	194.60	Draw #20
Jumping Jack	Sunbelt Rentals	70745595-0002	11-Jul-18	\$	571.89	\$	571.89	Draw #21
Hydrostatic Test Pump	Sunbelt Rentals	70795107-0001	12-Jul-18	\$	122.95	\$	122.95	Draw #21
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0001	1-Aug-18	\$	410.50	\$	410.50	Draw #21
Drum High Intensity	Sunbelt Rentals	70749345-0001	23-Jul-18	\$	224.00	\$	224.00	Draw #21
Drum Fan	Sunbelt Rentals	70704523-0002	23-Jul-18	\$	504.00	\$	504.00	Draw #21
Jumping Jack Tamper	Sunbelt Rentals	70817535-0001	20-Jul-18	\$	208.69	\$	208.69	Draw #21
Ext Cord	Sunbelt Rentals	70812873-0001	19-Jul-18	\$	49.00	\$	49.00	Draw #21
Mini Excavator	Sunbelt Rentals	70787074-0001	13-Jul-18	\$	339.10	\$	339.10	Draw #21
Discharge Hose	Sunbelt Rentals	70800897-0001	16-Jul-18	\$	48.00	\$	48.00	Draw #21
Scaffold Frame	Sunbelt Rentals	70738873-0001	18-Jul-18	\$	198.30	\$	198.30	Draw #21

Fan	Sunbelt Rentals	70816831-0001	7-Aug-18	\$	539.50	\$	539.50	Draw #22
Ramset Gun	Sunbelt Rentals	70857923-0001	8-Aug-18	\$	122.40	\$	122.40	Draw #22
Pallet Truck	Sunbelt Rentals	70532075-0005	13-Jun-18	\$	136.00	\$	136.00	Draw #22
Scaffolding	Sunbelt Rentals	70738873-0002	15-Aug-18	\$	78.40	\$	78.40	Draw #22
Drum	Sunbelt Rentals	70749345-0002	20-Aug-18	\$	224.00	\$	224.00	Draw #22
Shop Vacuum	Sunbelt Rentals	70853988-0001	17-Aug-18	\$	479.40	\$	479.40	Draw #22
Fan	Sunbelt Rentals	70704523-0003	20-Aug-18	\$	504.00	\$	504.00	Draw #22
Ramset Gun	Sunbelt Rentals	70896745-0001	23-Aug-18	\$	117.45	\$	117.45	Draw #22
Scaffold Ladder	Sunbelt Rentals	70839368-0002	27-Aug-18	\$	142.80	\$	142.80	Draw #22
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0002	29-Aug-18	\$	375.00	\$	375.00	Draw #22
High Intensity Drum	Sunbelt Rentals	70749345-0004	19-Sep-18	\$	54.00	\$	54.00	Draw #23
Diesel Generator	Sunbelt Rentals	70918722-0001	18-Sep-18	\$	4,376.10	\$	4,376.10	Draw #23
Scaffold, Ladder, Base, Plank	Sunbelt Rentals	70890134-0001	17-Sep-18	\$	1,552.90	\$	1,552.90	Draw #23
High Intensity Drum	Sunbelt Rentals	70749345-0003	17-Sep-18	\$	224.00	\$	224.00	Draw #23
Drill	Sunbelt Rentals	70945070-0001	12-Sep-18	\$	103.60	\$	103.60	Draw #23
Scaffold End Frame	Sunbelt Rentals	70738873-0003	12-Sep-18	\$	78.40	\$	78.40	Draw #23
Fan	Sunbelt Rentals	70704523-0004	10-Sep-18	\$	294.00	\$	294.00	Draw #23
Scaffold Screwjack	Sunbelt Rentals	70868321-0001	7-Sep-18	\$	301.50	\$	301.50	Draw #23
Jumping Jack	Sunbelt Rentals	70914584-0001	6-Sep-18	\$	464.44	\$	464.44	Draw #23
Aluminum Plank	Sunbelt Rentals	70874047-0001	10-Sep-18	\$	365.60	\$	365.60	Draw #23
Dehumidifier	Sunbelt Rentals	70893862-0001	8-Sep-18	\$	1,698.50	\$	1,698.50	Draw #23
Shop Vacuum	Sunbelt Rentals	70893665-0001	7-Sep-18	\$	374.55	\$	374.55	Draw #23
Scaffold, Ladder, Base, Plank	Sunbelt Rentals	70866292-0001	6-Sep-18	\$	1,357.10	\$	1,357.10	Draw #23
Fan	Sunbelt Rentals	70816831-0002	4-Sep-18	\$	504.00	\$	504.00	Draw #23
Drill	Sunbelt Rentals	70990427-0001	28-Sep-18	\$	55.55	\$	55.55	Draw #23
Diesel Generator	Sunbelt Rentals	70918722-0001	28-Sep-18	\$	463.75	\$	463.75	Draw #23
Stair Tower Access	Sunbelt Rentals	70826071-0003	26-Sep-18	\$	375.00	\$	375.00	Draw #23
Scaffolding	Sunbelt Rentals	70915405-0001	26-Sep-18	\$	3,670.90	\$	3,670.90	Draw #23
Scaffolding	Sunbelt Rentals	70910386-0001	25-Sep-18	\$	614.30	\$	614.30	Draw #23
Ladder Scaffold	Sunbelt Rentals	70839368-0003	25-Sep-18	\$	142.80	\$	142.80	Draw #23
Shop Vacuum	Sunbelt Rentals	70999936-0001	2-Oct-18	\$	61.50	\$	61.50	Draw #23
Fan	Sunbelt Rentals	70816831-0003	2-Oct-18	\$	504.00	\$	504.00	Draw #23
Tamper Plate	Sunbelt Rentals	70994485-0001	10-Oct-18	\$	857.92			\$ 857.92
Traffic Cone	Sunbelt Rentals	71019913-0002	19-Oct-18	\$	54.00			\$ 54.00
Heater	Sunbelt Rentals	71048085-0001	19-Oct-18	\$	117.50			\$ 117.50
Scaffolding	Sunbelt Rentals	70915405-0004	24-Oct-18	\$	100.00			\$ 100.00
Dehumidifier	Sunbelt Rentals	70893862-0003	22-Oct-18	\$	417.00			\$ 417.00
Concrete Bucket	Sunbelt Rentals	71048085-0002	22-Oct-18	\$	116.33			\$ 116.33
Fan	Sunbelt Rentals	70816831-0004	22-Oct-18	\$	210.00			\$ 210.00
Plank	Sunbelt Rentals	70874047-0004	24-Oct-18	\$	80.50			\$ 80.50
Wobble Lights	Sunbelt Rentals	71013485-0001	24-Oct-18	\$	618.50			\$ 618.50
Stair Tower Access	Sunbelt Rentals	70826071-0004	24-Oct-18	\$	375.00			\$ 375.00
Scaffolding	Sunbelt Rentals	70915405-0003	24-Oct-18	\$	3,502.80			\$ 3,502.80
Traffic Cone	Sunbelt Rentals	70989698-0002	24-Oct-18	\$	350.00			\$ 350.00
Scaffolding	Sunbelt Rentals	70890134-0005	25-Oct-18	\$	138.60			\$ 138.60
Plank	Sunbelt Rentals	70847047-0002	8-Oct-18	\$	257.60			\$ 257.60
Dehumidifier	Sunbelt Rentals	70893862-0002	6-Oct-18	\$	1,668.00			\$ 1,668.00
Scaffold Screwjack	Sunbelt Rentals	70868321-0002	5-Oct-18	\$	266.00			\$ 266.00
Ladder Scaffold	Sunbelt Rentals	70866292-0003	4-Oct-18	\$	803.60			\$ 803.60
Pump	Sunbelt Rentals	71019913-0001	11-Oct-18	\$	104.57			\$ 104.57
Scaffold End Frame	Sunbelt Rentals	70915405-0002	17-Oct-18	\$	113.20			\$ 113.20
Scaffold End Frame	Sunbelt Rentals	70890134-0004	17-Oct-18	\$	26.40			\$ 26.40
Plank	Sunbelt Rentals	70874047-0003	17-Oct-18	\$	31.05			\$ 31.05
Scaffold Screwjack	Sunbelt Rentals	70910386-0003	17-Oct-18	\$	11.50			\$ 11.50
Scaffold End Frame	Sunbelt Rentals	70910386-0002	17-Oct-18	\$	468.05			\$ 468.05
Scaffold Screwjack	Sunbelt Rentals	70868321-0003	17-Oct-18	\$	104.50			\$ 104.50
Ladder Scaffold	Sunbelt Rentals	70866292-0004	17-Oct-18	\$	344.40			\$ 344.40
Ladder Scaffold	Sunbelt Rentals	70839368-0005	17-Oct-18	\$	36.80			\$ 36.80
Scaffold End Frame	Sunbelt Rentals	70890134-0003	15-Oct-18	\$	1,425.20			\$ 1,425.20
Scaffold End Frame	Sunbelt Rentals	70738873-0004	27-Sep-18	\$	44.80			\$ 44.80
Cross Brace	Sunbelt Rentals	70839368-0004	27-Sep-18	\$	14.00			\$ 14.00
Scaffold End Frame	Sunbelt Rentals	70866292-0002	27-Sep-18	\$	408.50			\$ 408.50
Scaffold End Frame	Sunbelt Rentals	70890134-0002	27-Sep-18	\$	24.00			\$ 24.00
Scaffold End Frame	Sunbelt Rentals	70915405-0005	31-Oct-18	\$	22.40			\$ 22.40
Wobble Lights	Sunbelt Rentals	71013485-0002	31-Oct-18	\$	150.00			\$ 150.00
Cross Brace	Sunbelt Rentals	70890134-0006	1-Nov-18	\$	501.00			\$ 501.00
Steeply Rental	Williams	INO150842	2-Feb-17	\$	7,827.75	\$	7,827.75	Draw #5
Panel Ties, Steeply Rental	Williams	INO150418	3-Jan-17	\$	13,353.95	\$	13,353.95	Draw #5
Steeply Rental	Williams	INO151386	2-Mar-17	\$	7,827.75	\$	7,827.75	Draw #5
Steeply Rental	Williams	INO165968	9-May-18	\$	1,694.95	\$	1,694.95	Draw #19
Steeply Rental	Williams	INO167552	11-Jun-18	\$	1,226.20	\$	1,226.20	Draw #20
Loop Panel Tie	Williams	INO167255	7-Jun-18	\$	246.00	\$	246.00	Draw #20

B-3 RENTALS EQUIPMENT: Total					\$ 173,924.86	\$ 157,111.34	\$ 16,813.52
B-4 VICANO EQUIPMENT:							
Up till Dec 31, 2015					\$ 1,755.00	\$ 1,755.00	Draw #1
August - September 2016					\$ 6,287.50	\$ 6,287.50	Draw #4
November 1 - Dec 31, 2016					\$ 14,067.50	\$ 14,067.50	Draw #5
January 1 - January 31, 2017					\$ 12,742.50	\$ 12,742.50	Draw #5
February 1 - March 24, 2017					\$ 22,985.00	\$ 22,985.00	Draw #5
March 25 - April 30, 2017					\$ 21,390.00	\$ 21,390.00	Draw #6
May 1 - May 31, 2017					\$ 5,187.50	\$ 5,187.50	Draw #7
June 1 - June 30, 2017					\$ 37,182.50	\$ 37,182.50	Draw #8
July 1 - July 31, 2017					None	None	Draw #9
August 1 - August 31, 2017					\$ 19,897.50	\$ 19,897.50	Draw #10
September 1 - September 30, 2017					\$ 26,057.50	\$ 26,057.50	Draw #11
October 1 - October 31, 2017					\$ 1,620.00	\$ 1,620.00	Draw #12
November 1 - November 30, 2017					\$ 9,515.00	\$ 9,515.00	Draw #13
December 1 - December 31, 2017					\$ 13,105.00	\$ 13,105.00	Draw #14
January 1 - January 31, 2018					\$ 22,180.00	\$ 22,180.00	Draw #15
February 1 - February 28, 2018					\$ 47,005.00	\$ 47,005.00	Draw #16
March 1 - March 31, 2018					\$ 23,237.50	\$ 23,237.50	Draw #17
April 1 - April 30, 2018					\$ 16,595.00	\$ 16,595.00	Draw #18
May 1 - May 31, 2018					\$ 3,037.50	\$ 3,037.50	Draw #19
June 1 - June 30, 2018					\$ 14,521.25	\$ 14,521.25	Draw #20
July 1 - July 31, 2018					\$ 31,125.00	\$ 31,125.00	Draw #21
August 1 - August 31, 2018					\$ 34,177.50	\$ 34,177.50	Draw #22
September 1 - September 30, 2018					\$ 19,180.25	\$ 19,180.25	Draw #23
October 1 - October 31, 2018					\$ 45,237.50		\$ 45,237.50
B-4 VICANO EQUIPMENT: Total					\$ 448,089.00	\$ 402,851.50	\$ 45,237.50
C. VICANO LABOUR:	Supervisor	Skilled	Labourers	Autocad			
Up till Dec 31, 2015	\$ 425.00	\$ 105.00	\$ -	\$ 2,015.00	\$ 2,545.00	\$ 2,545.00	Draw #1
Jan - April 2016	\$ -	\$ -	\$ -	\$ 7,865.00	\$ 7,865.00	\$ 7,865.00	Draw #2
May - July 2016	\$ -	\$ -	\$ 0	\$ 13,455.00	\$ 13,455.00	\$ 13,455.00	Draw #3
July 2016 - August 2016	\$ -	\$ 420.00	\$ 325.00	\$ 11,765.00	\$ 12,510.00	\$ 12,510.00	Draw #3
August - September 30 2016	\$ 977.50	\$ 350.00	\$ 2,470.00	\$ -	\$ 3,797.50	\$ 3,797.50	Draw #4
November 1 - Dec 31, 2016	\$ 7,140.00	\$ 12,075.00	\$ 16,867.50	\$ 1,300.00	\$ 37,382.50	\$ 37,382.50	Draw #5
January 1 - January 31, 2017	\$ 10,625.00	\$ 31,510.00	\$ 3,250.00	\$ 1,300.00	\$ 46,685.00	\$ 46,685.00	Draw #5
February 1 - March 24, 2017	\$ 34,382.50	\$ 95,830.00	\$ 16,542.50	\$ 1,300.00	\$ 148,055.00	\$ 148,055.00	Draw #5
March 25 - April 30, 2017	\$ 8,032.50	\$ 8,365.00	\$ 682.50	\$ 1,300.00	\$ 18,380.00	\$ 18,380.00	Draw #6
May 1 - May 31, 2017	\$ 8,330.00	\$ 23,030.00	\$ 7,280.00	\$ -	\$ 38,640.00	\$ 38,640.00	Draw #7
June 1 - June 30, 2017	\$ 11,432.50	\$ 25,410.00	\$ 9,002.50	\$ 1,072.50	\$ 46,917.50	\$ 46,917.50	Draw #8
July 1 - July 31, 2017	\$ 3,272.50	\$ 9,590.00	\$ 1,560.00	\$ 162.50	\$ 14,585.00	\$ 14,585.00	Draw #9
August 1 - August 31, 2017	\$ 7,607.50	\$ 13,685.00	\$ 2,372.50	\$ -	\$ 23,665.00	\$ 23,665.00	Draw #10
September 1 - September 30, 2017	\$ 8,245.00	\$ 16,205.00	\$ 8,287.50	\$ -	\$ 32,737.50	\$ 32,737.50	Draw #11
September BP		\$ 16,135.00			\$ 16,135.00	\$ 16,135.00	Draw #12
October 1 - October 31, 2017	\$ 765.00	\$ 14,350.00	\$ 9,132.50	\$ -	\$ 24,247.50	\$ 24,247.50	Draw #12
November 1 - November 30, 2017	\$ 2,507.50	\$ 3,745.00	\$ 7,182.50	\$ -	\$ 13,435.00	\$ 13,435.00	Draw #13
December 1 - December 31, 2017	\$ 382.50	\$ 665.00	\$ -	\$ -	\$ 1,047.50	\$ 1,047.50	Draw #14
January 1 - January 31, 2018	\$ 4,887.50	\$ 5,915.00	\$ 1,852.50	\$ -	\$ 12,655.00	\$ 12,655.00	Draw #15
February 1 - February 28, 2018	\$ 6,460.00	\$ 23,240.00	\$ 2,827.50	\$ -	\$ 32,527.50	\$ 32,527.50	Draw #16
March 1 - March 31, 2018	\$ 13,982.50	\$ 16,555.00	\$ 17,387.50	\$ 780.00	\$ 48,705.00	\$ 48,705.00	Draw #17
April 1 - April 30, 2018	\$ 9,562.50	\$ 11,585.00	\$ 18,720.00	\$ 2,910.00	\$ 42,777.50	\$ 42,777.50	Draw #18
May 1 - May 31, 2018	\$ 6,247.50	\$ 2,310.00	\$ 15,418.00	\$ 480.00	\$ 24,455.50	\$ 24,455.50	Draw #19
June 1 - June 30, 2018	\$ 9,243.75	\$ 9,135.00	\$ 12,350.00	\$ 480.00	\$ 31,208.75	\$ 31,208.75	Draw #20
July 1 - July 31, 2018	\$ 30,498.00	\$ 26,040.00	\$ 14,293.50	\$ -	\$ 70,831.50	\$ 70,831.50	Draw #21
August 1 - August 31, 2018	\$ 29,091.25	\$ 35,437.50	\$ 7,913.75	\$ -	\$ 72,422.50	\$ 72,422.50	Draw #22
September 1 - September 30, 2018	\$ 9,520.00	\$ 14,626.50	\$ 6,077.50	\$ -	\$ 30,224.00	\$ 30,224.00	Draw #23
October 1 - October 31, 2018	\$ 12,495.00	\$ 20,586.30	\$ 20,345.00	\$ -	\$ 53,426.30		\$ 53,426.30
C. VICANO LABOUR: Total	\$ 236,113.00	\$ 436,900.30	\$ 202,140.25	\$ 46,185.00	\$ 921,318.55	\$ 867,892.25	\$ 53,426.30
D. VICANO FUEL CHARGE							
D. VICANO FUEL CHARGE Total					\$ -	\$ -	\$ -
E. PRE CONSTRUCTION MANAGEMENT FEE:							
January 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
February 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
March 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
April 2016					\$ 4,000.00	\$ 4,000.00	Draw #2

May 2016				\$ 4,000.00	\$ 4,000.00	Draw #3
June 2016				\$ 4,000.00	\$ 4,000.00	Draw #3
July 2016				\$ 4,000.00	\$ 4,000.00	Draw #3
August 2016				\$ 4,000.00	\$ 4,000.00	Draw #3
September 2016				\$ 4,000.00	\$ 4,000.00	Draw #4
October 2016				\$ 4,000.00	\$ 4,000.00	Draw #5
November 2016				\$ 4,000.00	\$ 4,000.00	Draw #5
December 2016				\$ 4,000.00	\$ 4,000.00	Draw #5
January 2017				\$ 4,000.00	\$ 4,000.00	Draw #5
February 2017				\$ 4,000.00	\$ 4,000.00	Draw #5
March 2017				\$ 4,000.00	\$ 4,000.00	Draw #5
E. PRE CONSTRUCTION MANAGEMENT FEE: Total				\$ 60,000.00	\$ 60,000.00	\$ -
E. CONSTRUCTION MANAGEMENT FEE:						
November 2016				\$ 4,000.00	\$ 4,000.00	Draw #6
December 2016				\$ 4,000.00	\$ 4,000.00	Draw #6
January 2017				\$ 4,000.00	\$ 4,000.00	Draw #6
February 2017				\$ 4,000.00	\$ 4,000.00	Draw #6
March 2017				\$ 4,000.00	\$ 4,000.00	Draw #6
April 2017				\$ 8,000.00	\$ 8,000.00	Draw #6
May 2017				\$ 8,000.00	\$ 8,000.00	Draw #7
June 2017				\$ 8,000.00	\$ 8,000.00	Draw #8
July 2017				\$ 8,000.00	\$ 8,000.00	Draw #9
August 2017				\$ 8,000.00	\$ 8,000.00	Draw #10
September 2017				\$ 8,000.00	\$ 8,000.00	Draw #11
October 2017				\$ 8,000.00	\$ 8,000.00	Draw #12
November 2017				\$ 8,000.00	\$ 8,000.00	Draw #13
December 2017				\$ 8,000.00	\$ 8,000.00	Draw #14
January 2018				\$ 8,000.00	\$ 8,000.00	Draw #15
February 2018				\$ 8,000.00	\$ 8,000.00	Draw #16
March 2018				\$ 8,000.00	\$ 8,000.00	Draw #17
April 2018				\$ 8,000.00	\$ 8,000.00	Draw #18
May 2018				\$ 8,000.00	\$ 8,000.00	Draw #19
June 2018				\$ 8,000.00	\$ 8,000.00	Draw #21
July 2018				\$ 8,000.00	\$ 8,000.00	Draw #21
August 2018				\$ 8,000.00	\$ 8,000.00	Draw #22
September 2018				\$ 8,000.00	\$ 8,000.00	Draw #23
October 2018				\$ 8,000.00		\$ 8,000.00
E. CONSTRUCTION MANAGEMENT FEE: Total				\$ 172,000.00	\$ 164,000.00	\$ 8,000.00
E. POST CONSTRUCTION MANAGEMENT FEE:						
E. POST CONSTRUCTION MANAGEMENT FEE: Total				\$ -	\$ -	\$ -
TOTAL COSTING BREAKDOWN FOR THE MONTH				\$ 11,403,503.80	\$ 10,727,082.28	\$ 676,421.52
Pending Expense Next Month				\$ 11,403,503.80	\$ 10,727,082.28	\$ 676,421.52



masters
INSURANCE FINANCIAL

Masters Insurance (Hamilton) Limited
TORONTO HAMILTON OTTAWA WINDSOR ROCHESTER, NY

McMaster Innovation Park
175 Longwood Road South, Suite 209A
Hamilton, ON L8P 0A1

VICANO CONSTRUCTION LIMITED
225 PARIS ROAD,
BRANTFORD, ONTARIO
N3R 1J2

INVOICE #	43344	
ACCOUNT NO.	OP	DATE
VICAN-1	NORTHBRIDGE GENERAL INSURANCE	06/01/17
POLICY #		
CBC0667097		
COMPANY		
NORTHBRIDGE GENERAL INSURANCE		
EFFECTIVE EXPIRATION		
06/01/17	02/28/19	
AMOUNT PAID	AMOUNT DUE	
	\$ 45,107.28	

Tear Off Top Portion And Return With Remittance

Item #	Eff Date	Trm	Type	Description	Amount
	06/01/17	ENDMT	BR	END BUILDERS RISK - GOLDEN MILE FLOUR MILL	\$ 41,766.00
				APPLICABLE TAX (8%)	\$ 3,341.28
				INVOICE BALANCE:	\$ 45,107.28

Billing Detail:

- Adjust Total Insured Value (TIV) from June 1, 2017 to Sep 1, 2017
 $(\$16M - \$9.6M) \times \$0.0361/\$100 \text{ value} = \$2,310$
- Extension Additional Premium
 18 months (09-01-17 to 02-28-19)
 Monthly Rate = \$0.012
 Term Rate = 18 months \times \$0.012 = \$0.216
 Addn. Premium = \$16M \times \$0.216 = \$34,560
 Boiler and M/C = \$4,896

Masters Insurance (Hamilton) Limited
TORONTO HAMILTON OTTAWA WINDSOR ROCHESTER, NY

McMaster Innovation Park 175 Longwood Road South, Suite 209A, Hamilton, ON L8P 0A1 T 905 577 1188 F 905 577 9154
mastersinsurance.com



GENERAL CONTRACTORS • CONSTRUCTION MANAGERS • PROPERTY DEVELOPERS • DESIGN / BUILDERS

Invoice

January 31, 2019

Invoice # 27106

Draw #28

Golden Miles Bread & Bagel Corporation
6845 Second Line West
Mississauga, ON L5W 1M8

HST #104160601RT0001

Attn: Mr. Santosh Mahal

Reference: GOLDEN MILES FLOUR MILL

155 Adams Blvd., Brantford, ON

As per our agreement, we submit this invoice (with copies of invoices attached) for work completed at the captioned location.

A SUBCONTRACTS :

1. Subcontract Amount Completed to Date.....	\$ 8,843,213.16
2. Less Previous Billed Subcontract Amount.....	\$ 8,622,191.41
3. Subcontract Amount this Month.....	\$ 221,021.75
4. Add 10.0% Overhead & Profit for Section A.....	\$ 22,102.18
TOTAL SECTION A (incl. O/H & Profit).....	\$ 243,123.93

B MATERIALS/RENTALS/EQUIPMENT:

1. Misc Subcontractors: Completed to Date.....	\$ 328,113.20
Misc Subcontractors: Less Previous Billed.....	\$ 310,437.20
Misc Subcontractors: Amount this Month.....	\$ 17,676.00
2. Materials: Completed to Date.....	\$ 1,592,181.90
Materials: Less Previous Billed.....	\$ 1,547,675.42
Materials: Amount this Month.....	\$ 44,506.48
3. Rentals: Completed to Date.....	\$ 185,561.49
Rentals: Less Previous Billed.....	\$ 182,460.70
Rentals: Amount this Month.....	\$ 3,100.79
4. Vicano Equipment: Completed to Date.....	\$ 547,791.50
Vicano Equipment: Less Previous Billed.....	\$ 536,994.00
Vicano Equipment: Amount this Month.....	\$ 10,797.50
5. Total Billable Section B this Month.....	\$ 76,080.77
6. Add 10% Overhead & Profit for Section B.....	\$ 7,608.08
TOTAL SECTION B (incl. O/H & Profit).....	\$ 83,688.85

C LABOUR:

1. Working Project Superintendent: Completed to Date	\$ 298,885.50	
Working Project Superintendent: Less Previous Billed.....	\$ 274,001.75	
Working Project Superintendent - @ \$85/hr.....	\$ 24,883.75	
2. Vicano Forces - (Skilled): Completed to Date.....	\$ 534,287.80	
Vicano Forces - (Skilled): Less Previous Billed.....	\$ 493,022.80	
Vicano Forces - (Skilled) - @ \$70/hr.....	\$ 41,265.00	
3. Vicano - (Labourers): Completed to Date.....	\$ 239,674.50	
Vicano - (Labourers): Less Previous Billed.....	\$ 229,212.75	
Vicano - (Labourers) - @ \$65/hr.....	\$ 10,461.75	
4. Vicano Auto Cad Design: Completed to Date.....	\$ 46,185.00	
Vicano Auto Cad Design: Less Previous Billed.....	\$ 46,185.00	
Vicano Auto Cad Design: @ \$65/hr.....	\$ -	
5. Total Billable Section C this Month.....	\$ 76,610.50	
6. Add 10% Overhead & Profit for Secion C.....	\$ 7,661.05	
TOTAL SECTION B (incl. O/H & Profit).....	\$ 84,271.55	

D FUEL CHARGE:

1. Fuel Charge Fee: Completed to Date.....	\$ -	
Fuel Charge Fee: Less Previous Billed.....	\$ -	
Fuel Charge Fee (\$ per month).....	\$ -	

E PRE CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ 60,000.00	
Project Management Fee: Less Previous Billed.....	\$ 60,000.00	
Project Management Fee (\$4,000 per month).....	\$ -	

F CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ 196,000.00	
Project Management Fee: Less Previous Billed.....	\$ 188,000.00	
Project Management Fee (\$8,000 per month).....	\$ 8,000.00	

G POST CONSTRUCTION MANAGEMENT FEE:

1. Project Management Fee: Completed to Date.....	\$ -	
Project Management Fee: Less Previous Billed.....	\$ -	
Project Management Fee (\$4,000 per month).....	\$ -	

This Invoice (excluding HST).....	\$ 419,084.32
Holdback (10%).....	\$ 41,908.43
Subtotal.....	\$ 377,175.89
Plus 13% HST.....	\$ 49,032.87
This Invoice (including HST).....	\$ 426,208.76

This invoice only includes all costing received up to the date of this invoice.

PROJECT:
GOLDEN MILES FLOUR MILL
155 Adams Blvd., Brantford, ON

COSTING SUMMARY**Work Completed up to January 2019**

DESCRIPTION	VENDOR NAME	INV #	DATE	COMPLETED TO DATE	PREVIOUSLY CLAIMED	DRAW COST
<u>A-J VICANO SUBCONTRACTORS:</u>						
Reinforcing Steel Phase 2	AGF Rebar	40717	20-Jan	\$ 41,775.00	\$ 41,775.00	Draw #5
Reinforcing Steel Phase 1	AGF Rebar	29443	22-Nov	\$ 29,665.00	\$ 29,665.00	Draw #5
Reinforcing Steel Phase 3 & 4	AGF Rebar	43008	21-Apr	\$ 7,680.00	\$ 7,680.00	Draw #6
Rebar for Above Grade Slab & Masonry	AGF Rebar	43803	24-May	\$ 20,335.75	\$ 20,335.75	Draw #7
Rebar for Above Grade Slab & Masonry	AGF Rebar	44640	21-Jun	\$ 28,344.25	\$ 28,344.25	Draw #8
Welded Wire Mesh	AGF Rebar	46712	31-Aug	\$ 5,800.00	\$ 5,800.00	Draw #10
Silo Slab	AGF Rebar	47431	22-Sep	\$ 168,960.00	\$ 168,960.00	Draw #11
Silo Slab Extra	AGF Rebar	46832	25-Sep	\$ 5,218.15	\$ 5,218.15	Draw #11
Silo Foundation	AGF Rebar	52190	22-Mar	\$ 1,795.00	\$ 1,795.00	Draw #17
Clean/Receive Building	AGF Rebar	52189	22-Mar	\$ 31,902.98	\$ 31,902.98	Draw #17
Trucking Scale Foundation	AGF Rebar	57622	21-Sep	\$ 5,125.00	\$ 5,125.00	Draw #23
Grain Elevator Foundation	AGF Rebar	59548	23-Nov	\$ 2,100.00	\$ 2,100.00	Draw #26
ARA-A rail Blank Ends	Accurate Railroad	18-100-002	26-Oct	\$ 9,035.00	\$ 9,035.00	Draw #24
Hollow Metal Doors / Frames	All Pro	19703	22-Jun	\$ 4,958.16	\$ 4,958.16	Draw #8
Hollow Metal Doors / Frames	All Pro	20751	24-Nov	\$ 2,700.00	\$ 2,700.00	Draw #13
Hollow Metal Doors / Frames	All Pro	20934	19-Dec	\$ 32,510.18	\$ 32,510.18	Draw #14
Hollow Metal Doors / Frames	All Pro	21401	23-Feb	\$ 262.80	\$ 262.80	Draw #16
Hollow Metal Doors / Frames	All Pro	21638	23-Mar	\$ 187.00	\$ 187.00	Draw #17
Hollow Metal Doors / Frames	All Pro	216921	26-Apr	\$ 1,519.07	\$ 1,519.07	Draw #18
Hollow Metal Doors / Frames	All Pro	22888	24-Aug	\$ 6,164.13	\$ 6,164.13	Draw #22
Hollow Metal Doors / Frames	All Pro	23317	25-Oct	\$ 5,339.38	\$ 5,339.38	Draw #24
Hollow Metal Doors / Frames	All Pro	23547	22-Nov	\$ 4,498.70	\$ 4,498.70	Draw #25
Hollow Metal Doors / Frames	All Pro	23807	24-Dec	\$ 44,160.06	\$ 44,160.06	Draw #26
Hollow Metal Doors / Frames	All Pro	23999	22-Jan	\$ 424.82		\$ 424.82
New Closers for Exterior 8' DD System	All Pro	23805	24-Dec	\$ 323.00	\$ 323.00	Draw #26
Flooring - BP	Adlers Main Tile	11821	13-Nov	\$ 27,782.46	\$ 27,782.46	Draw #13
Stair Nosing Repairs BP	Adlers Main Tile	12231	27-Mar	\$ 299.80	\$ 299.80	Draw #17
Flooring	Adlers Main Tile	13494	20-Dec	\$ 8,733.75	\$ 8,733.75	Draw #26
Flooring	Adlers Main Tile	13570	20-Jan	\$ 26,201.25		\$ 26,201.25
Porcelain Tiles- Receiving Building	Adlers Main Tile	13571	20-Jan	\$ 7,435.51		\$ 7,435.51
Culverts	Atlantic Industries	INV43308	31-Oct	\$ 13,384.25	\$ 13,384.25	Draw #13
Culverts	Atlantic Industries	INV43303	31-Oct	\$ 7,787.20	\$ 7,787.20	Draw #13
Temporary Power	Brantford Power	2016-09-16	16-Sep	\$ 26.17	\$ 26.17	Draw #4
Temporary Power	Brantford Power	2016-10-18	18-Oct	\$ 88.90	\$ 88.90	Draw #5
Temporary Power	Brantford Power	2016-11-16	16-Nov	\$ 82.57	\$ 82.57	Draw #5
Temporary Power	Brantford Power	2016-12-15	15-Dec	\$ 107.71	\$ 107.71	Draw #5
Temporary Power	Brantford Power	2017-01-17	17-Jan	\$ 290.87	\$ 290.87	Draw #5
Temporary Power	Brantford Power	2017-02-15	15-Feb	\$ 263.58	\$ 263.58	Draw #5
Temporary Power	Brantford Power	2017-03-15	15-Mar	\$ 254.92	\$ 254.92	Draw #5
Temporary Power	Brantford Power	2017-04-19	19-Apr	\$ 283.63	\$ 283.63	Draw #6
Temporary Power	Brantford Power	2017-05-15	15-May	\$ 189.52	\$ 189.52	Draw #7
Temporary Power	Brantford Power	2017-06-15	15-Jun	\$ 155.13	\$ 155.13	Draw #9
Temporary Power	Brantford Power	2017-07-18	18-Jul	\$ 142.24	\$ 142.24	Draw #9
Temporary Power	Brantford Power	2017-08-16	16-Aug	\$ 77.63	\$ 77.63	Draw #10
Temporary Power	Brantford Power	2017-09-18	18-Sep	\$ 103.39	\$ 103.39	Draw #11
Temporary Power	Brantford Power	2017-10-17	17-Oct	\$ 93.83	\$ 93.83	Draw #12
Temporary Power	Brantford Power	2017-11-16	16-Nov	\$ 112.26	\$ 112.26	Draw #13
Temporary Power	Brantford Power	2017-12-15	15-Dec	\$ 207.92	\$ 207.92	Draw #14
Temporary Power	Brantford Power	2018-01-16	16-Jan	\$ 180.13	\$ 180.13	Draw #15
Temporary Power	Brantford Power	2018-02-14	14-Feb	\$ 191.91	\$ 191.91	Draw #16
Temporary Power	Brantford Power	2018-03-15	15-Mar	\$ 206.03	\$ 206.03	Draw #17
Temporary Power	Brantford Power	2018-04-16	16-Apr	\$ 296.47	\$ 296.47	Draw #18
Temporary Power	Brantford Power	2018-05-15	15-May	\$ 365.86	\$ 365.86	Draw #19
Temporary Power	Brantford Power	2018-06-15	15-Jun	\$ 427.22	\$ 427.22	Draw #20
Temporary Power	Brantford Power	2018-07-17	17-Jul	\$ 504.81	\$ 504.81	Draw #21
Temporary Power	Brantford Power	2018-08-16	16-Aug	\$ 518.06	\$ 518.06	Draw #22
Temporary Power	Brantford Power	2018-09-18	18-Sep	\$ 523.47	\$ 523.47	Draw #23
Temporary Power	Brantford Power	2018-10-16	16-Oct	\$ 525.62	\$ 525.62	Draw #24
Temporary Power	Brantford Power	2018-11-16	16-Nov	\$ 709.42	\$ 709.42	Draw #25
Temporary Power	Brantford Power	2018-12-17	17-Dec	\$ 534.29	\$ 534.29	Draw #26
Temporary Power	Brantford Power	2019-01-10	10-Jan	\$ 115.40		\$ 115.40
S&I Bearing Piles	Birmingham		16-Aug	\$ 352,500.00	\$ 352,500.00	Draw #3
Windows BP	Brantford Glass	60265	17-Sep	\$ 2,185.00	\$ 2,185.00	Draw #11

Glass BP	Brantford Glass	60285	28-Sep	\$ 3,695.00	\$ 3,695.00	Draw #11
Interior Glazing at HM Doors/windows	Brantford Glass	61808	19-Dec	\$ 4,210.00	\$ 4,210.00	Draw #26
GPW Glazing to Doors	Brantford Glass	61843	08-Jan	\$ 156.70		\$ 156.70
Interior Office Door Lite Laminating	Brantford Glass	61844	14-Dec	\$ 1,997.00		\$ 1,997.00
Electrical Site Service Design	BEST	16-056	31-Oct	\$ 2,000.00	\$ 2,000.00	Draw #5
Exterior Light Design & Photometric	BEST	16-055	03-Oct	\$ 1,500.00	\$ 1,500.00	Draw #5
Mech/Elec Drawings for Fill Building	BEST	17-023	19-Jul	\$ 13,600.00	\$ 13,600.00	Draw #9
Electrical Design of Mill Building	BEST	17-037	19-Sep	\$ 3,520.00	\$ 3,520.00	Draw #12
Prep & Submission of ESA Plan Does	BEST	18-005	06-Feb	\$ 1,500.00	\$ 1,500.00	Draw #16
Mech/Elec Design Mill Office	BEST	18-009	14-Feb	\$ 6,600.00	\$ 6,600.00	Draw #17
Mech/Elec Design Cleaning Building	BEST	18-007	14-Feb	\$ 3,500.00	\$ 3,500.00	Draw #17
Weekly Site Meetings	BEST	18-008	14-Feb	\$ 2,100.00	\$ 2,100.00	Draw #17
Installation of Rebar	Bulldog	1892	29-Mar	\$ 31,625.00	\$ 31,625.00	Draw #6
Installation of Rebar Grnd Flr, Slab,2nd Flr	Bulldog	1919	28-Jun	\$ 13,613.14	\$ 13,613.14	Draw #8
Installation of Rebar 3rd Floor	Bulldog	1964	24-Aug	\$ 6,035.15	\$ 6,035.15	Draw #10
Cutting Steel	Bulldog	1947	15-Aug	\$ 1,650.00	\$ 1,650.00	Draw #10
Silo Slab Rebar Install	Bulldog	1976	21-Sep	\$ 88,536.25	\$ 88,536.25	Draw #11
Installation of Rebar	Bulldog	2189	25-Aug	\$ 1,386.00	\$ 1,386.00	Draw #22
Installation of Rebar	Bulldog	2196	04-Sep	\$ 988.00	\$ 988.00	Draw #23
Flash 30 Roof Curbs	BML Roofing	J031842	25-Sep	\$ 47,789.00	\$ 47,789.00	Draw #23
Flash 30 Roof Curbs	BML Roofing	J031885	25-Oct	\$ 19,500.00	\$ 19,500.00	Draw #24
EPDM Roof at Vertical Grain Auger/Rec Bldg	BML Roofing	J032084	24-Jan	\$ 5,371.00		\$ 5,371.00
Office Roof	Black & White	1984	23-Nov	\$ 24,300.00	\$ 24,300.00	Draw #25
Office Roof	Black & White	2015	20-Dec	\$ 12,204.00	\$ 12,204.00	Draw #26
Site Work	BD Construction	202	27-Nov	\$ 42,800.00	\$ 42,800.00	Draw #25
Curbs / Sidewalks	BD Construction	202-1	27-Nov	\$ 16,800.00	\$ 16,800.00	Draw #26
Clearing & Grubbing	Canadian Woodland	131084	22-Nov	\$ 34,800.00	\$ 34,800.00	Draw #13
Caulking	COB Caulking	19	29-Sep	\$ 4,762.00	\$ 4,762.00	Draw #24
Letter of Credit	City of Brantford		18-Nov	\$ 10,000.00	\$ 10,000.00	Draw #1
Site Plan Approval	City of Brantford		19-Feb	\$ 9,437.00	\$ 9,437.00	Draw #2
Permit Fee	City of Brantford			\$ 235.00	\$ 235.00	Draw #5
Sewer & Sanitary Permits (2x\$400)	City of Brantford		06-Jan	\$ 800.00	\$ 800.00	Draw #5
Road Cut Inspection	City of Brantford	176404	08-Mar	\$ 66.78	\$ 66.78	Draw #5
Inspection Fees	City of Brantford	176636	03-Apr	\$ 33.39	\$ 33.39	Draw #6
Building Permit	City of Brantford		02-May	\$ 34,362.00	\$ 34,362.00	Draw #6
Cladding Permit	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #7
Site Alt Permit - BP	City of Brantford		16-Jun	\$ 350.00	\$ 350.00	Draw #8
Basement Renovation Permit BP	City of Brantford		08-Jun	\$ 435.00	\$ 435.00	Draw #8
Water Inspection Deposit	City of Brantford		24-Jul	\$ 5,000.00	\$ 5,000.00	Draw #9
Water Inspection	City of Brantford		11-Sep	\$ 939.48	\$ 939.48	Draw #23
Cladding Permit & Fee	City of Brantford		18-Sep	\$ 1,000.00	\$ 1,000.00	Draw #11
Silo Permit	City of Brantford		31-Oct	\$ 1,957.50	\$ 1,957.50	Draw #12
Office Addition Mill Tower Permit	City of Brantford		21-Dec	\$ 7,250.00	\$ 7,250.00	Draw #14
Cleaning/Receiving Building Permit	City of Brantford		22-Dec	\$ 2,893.20	\$ 2,893.20	Draw #14
Amendment to SPA	City of Brantford		01-Feb	\$ 1,525.00	\$ 1,525.00	Draw #15
Cleaning/Receiving Foundation Only	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #19
Steel Permit	City of Brantford		25-May	\$ 235.00	\$ 235.00	Draw #19
2" Construction Meter	City of Brantford		22-Jun	\$ 750.00	\$ 750.00	Draw #20
Explovent Pressure Relief Valves	CS Construction Sp	A337003029	17-Sep	\$ 43,235.29	\$ 43,235.29	Draw #11
Masonry	D & D Masonry	4539	30-Jun	\$ 50,000.00	\$ 50,000.00	Draw #8
Masonry	D & D Masonry	4551	31-Jul	\$ 75,000.00	\$ 75,000.00	Draw #9
Masonry	D & D Masonry	4578	31-Aug	\$ 55,000.00	\$ 55,000.00	Draw #10
Masonry	D & D Masonry	4596	28-Sep	\$ 25,000.00	\$ 25,000.00	Draw #11
Masonry	D & D Masonry	4637	31-Jan	\$ 40,000.00	\$ 40,000.00	Draw #15
Masonry	D & D Masonry	4658	30-Mar	\$ 25,000.00	\$ 25,000.00	Draw #17
Masonry	D & D Masonry	4780	31-Dec	\$ 47,600.00	\$ 47,600.00	Draw #26
Masonry - Office Building	D & D Masonry	4695	25-Jul	\$ 30,000.00	\$ 30,000.00	Draw #21
Masonry - Office Building	D & D Masonry	4732	28-Sep	\$ 40,000.00	\$ 40,000.00	Draw #24
Masonry Equipment Rental	D & D Masonry	4613	31-Oct	\$ 8,480.00	\$ 8,480.00	Draw #12
Masonry Equipment Rental	D & D Masonry	4633	28-Dec	\$ 6,954.00	\$ 6,954.00	Draw #14
Masonry Equipment Rental	D & D Masonry	4660	30-Mar	\$ 5,856.00	\$ 5,856.00	Draw #17
Rolling Steel Door	Dock Products	755311	18-Dec	\$ 20,976.00	\$ 20,976.00	Draw #26
Door Seal	Dock Products	759380	18-Jan	\$ 745.00		\$ 745.00
Cornell Doors	Dock Products	759097	16-Jan	\$ 8,793.00		\$ 8,793.00
Overhead Doors	Dock Products	760958	28-Jan	\$ 19,309.99		\$ 19,309.99
Misc Parts	Dock Products	760972	28-Jan	\$ 145.00		\$ 145.00
Install Door Seal	Dock Products	760969	28-Jan	\$ 710.00		\$ 710.00
Elevator Sump Pit	EDS Plumbing	1005	24-Oct	\$ 1,970.00	\$ 1,970.00	Draw #5
Underground	EDS Plumbing	2619	05-Jan	\$ 6,450.00	\$ 6,450.00	Draw #7
Plumbing - BP	EDS Plumbing	2740	02-Aug	\$ 7,410.00	\$ 7,410.00	Draw #10
Test Backflow	EDS Plumbing	2906	14-Jul	\$ 225.00	\$ 225.00	Draw #21
Basement Pump Systems	EDS Plumbing	2993	10-Oct	\$ 8,060.00	\$ 8,060.00	Draw #24

Plumbing	EDS Plumbing	2994	10-Oct	\$ 11,000.00	\$ 11,000.00	Draw #24
Floor Drains by Train parking	EDS Plumbing	2995	10-Oct	\$ 3,500.00	\$ 3,500.00	Draw #24
Condensate Drain BP	EDS Plumbing	3031	17-Dec	\$ 118.00	\$ 118.00	Draw #26
GRCA Site Plan Review	GRCA	PL3326	31-Aug	\$ 380.00	\$ 380.00	Draw #4
Plan Review Fee	GRCA	PL3706	21-Feb	\$ 400.00	\$ 400.00	Draw #16
Insulation	Great Northern Insul	796720	21-Jul	\$ 3,500.00	\$ 3,500.00	Draw #9
Insulation	Great Northern Insul	827933	23-Oct	\$ 1,000.00	\$ 1,000.00	Draw #12
Insulation	Great Northern Insul	909599	24-May	\$ 40,000.00	\$ 40,000.00	Draw #19
Insulation	Great Northern Insul	921304	21-Jun	\$ 175,000.00	\$ 175,000.00	Draw #20
Insulation	Great Northern Insul	934659	24-Jul	\$ 155,000.00	\$ 155,000.00	Draw #21
Insulation	Great Northern Insul	949526	24-Aug	\$ 20,000.00	\$ 20,000.00	Draw #22
Insulation	Great Northern Insul	975921	25-Oct	\$ 19,970.00	\$ 19,970.00	Draw #24
Remove/Replace Compaction BP	Gedco	3924	17-Oct	\$ 2,948.80	\$ 2,948.80	Draw #12
Switch Gear Equipment	Gerrie Electric	9860792	18-Jul	\$ 104,014.83	\$ 104,014.83	Draw #10
Form/Pour Foundation Walls	Halton Forming	52043	31-Jul	\$ 15,940.00	\$ 15,940.00	Draw #10
Form/Pour Foundation Walls	Halton Forming	52159	31-Aug	\$ 8,720.00	\$ 8,720.00	Draw #11
Form/Pour Foundation Walls	Halton Forming	53422	30-Mar	\$ 2,860.00	\$ 2,860.00	Draw #18
Form/Pour Foundation Walls	Halton Forming	53573	29-Jun	\$ 3,340.00	\$ 3,340.00	Draw #20
Form/Pour Foundation Walls	Halton Forming	53820	28-Sep	\$ 25,038.00	\$ 25,038.00	Draw #24
Form/Pour Foundation Walls	Halton Forming	53718	31-Aug	\$ 28,002.00	\$ 28,002.00	Draw #23
Form/Pour Foundation Walls	Halton Forming	53900	26-Nov	\$ 5,616.00	\$ 5,616.00	Draw #25
Painting	Hanks Painting	3748	06-Sep	\$ 13,225.00	\$ 13,225.00	Draw #23
Office Painting	Hanks Painting	3801	18-Dec	\$ 5,500.00	\$ 5,500.00	Draw #26
Drywall - BP	Horizon Drywall	1265	08-Aug	\$ 18,813.00	\$ 18,813.00	Draw #10
Drywall - Office	Horizon Drywall	1426	28-Aug	\$ 24,880.00	\$ 24,880.00	Draw #22
Drywall - Office	Horizon Drywall	1433	25-Sep	\$ 9,330.00	\$ 9,330.00	Draw #23
Drywall - Office	Horizon Drywall	1465	29-Nov	\$ 12,440.00	\$ 12,440.00	Draw #25
Drywall - Office	Horizon Drywall	1476	31-Dec	\$ 45,500.00	\$ 45,500.00	Draw #26
Drywall - Office	Horizon Drywall	1498	28-Jan	\$ 14,130.00	\$ 14,130.00	
Receiving Building Decking	Ispan	20181467-1	06-Dec	\$ 2,596.00	\$ 2,596.00	Draw #26
Building & Foundations	J. H. Cohoon	46742	25-Aug	\$ 1,500.00	\$ 1,500.00	Draw #3
Architectural Drawing	Jensen Hughes	DT162218	21-Jun	\$ 4,000.00	\$ 4,000.00	Draw #3
Architectural Drawing	Jensen Hughes	15472	08-Sep	\$ 2,400.00	\$ 2,400.00	Draw #4
Architectural Drawing	Jensen Hughes	18546	13-Jan	\$ 6,600.00	\$ 6,600.00	Draw #5
Architectural Drawing	Jensen Hughes	19235	08-Feb	\$ 860.00	\$ 860.00	Draw #5
Architectural Drawing	Jensen Hughes	20079	09-Mar	\$ 4,300.00	\$ 4,300.00	Draw #5
Architectural Drawing	Jensen Hughes	21551	11-May	\$ 2,050.00	\$ 2,050.00	Draw #7
Architectural Drawing	Jensen Hughes	22937	12-Jul	\$ 3,850.00	\$ 3,850.00	Draw #9
Architectural Drawing	Jensen Hughes	25366	25-Oct	\$ 13,240.00	\$ 13,240.00	Draw #12
Landscape Architect	James McCracken	2016-07-21	21-Jul	\$ 1,662.50	\$ 1,662.50	Draw #3
Building Erection	KDM	J003885	25-Apr	\$ 47,552.50	\$ 47,552.50	Draw #6
Building Erection	KDM	J003927	25-May	\$ 110,460.00	\$ 110,460.00	Draw #7
Building Erection	KDM	J003941	26-Jun	\$ 180,112.50	\$ 180,112.50	Draw #8
Building Erection	KDM	J003988	25-Jul	\$ 101,400.00	\$ 101,400.00	Draw #9
Building Erection	KDM	J004020	25-Aug	\$ 68,600.00	\$ 68,600.00	Draw #10
Building Erection	KDM	J004044	25-Sep	\$ 70,035.00	\$ 70,035.00	Draw #11
Building Erection	KDM	J004081	25-Oct	\$ 100,557.75	\$ 100,557.75	Draw #12
Building Erection	KDM	J004108	24-Nov	\$ 75,815.00	\$ 75,815.00	Draw #13
Building Erection	KDM	J004255	26-Mar	\$ 33,782.50	\$ 33,782.50	Draw #17
Building Erection	KDM	J004295	23-Apr	\$ 35,565.00	\$ 35,565.00	Draw #18
Building Erection	KDM	J004303	25-May	\$ 178,532.50	\$ 178,532.50	Draw #19
Building Erection	KDM	J004371	25-Jun	\$ 90,131.50	\$ 90,131.50	Draw #20
Building Erection	KDM	J004386	25-Jul	\$ 55,695.00	\$ 55,695.00	Draw #21
Boom Rental	KDM	J004336	31-May	\$ 9,790.00	\$ 9,790.00	Draw #19
Building Erection	KDM	J004414	24-Aug	\$ 147,788.96	\$ 147,788.96	Draw #22
Building Erection	KDM	J004439	25-Sep	\$ 76,434.90	\$ 76,434.90	Draw #23
Building Erection	KDM	J004469	25-Oct	\$ 55,909.22	\$ 55,909.22	Draw #24
Building Erection	KDM	J004497	26-Nov	\$ 133,995.00	\$ 133,995.00	Draw #25
Building Erection	KDM	J004525	21-Dec	\$ 54,800.00	\$ 54,800.00	Draw #26
Building Erection	KDM	J004553	31-Jan	\$ 9,795.00	\$ 9,795.00	
Architect	Lanhack	LH17088	31-Mar	\$ 9,648.00	\$ 9,648.00	Draw #6
Architect	Lanhack	LH17172	21-Aug	\$ 26,892.60	\$ 26,892.60	Draw #11
Architect	Lanhack	LH18046	30-Nov	\$ 10,123.60	\$ 10,123.60	Draw #14
Architect	Lanhack	LH18197	06-Jul	\$ 3,755.40	\$ 3,755.40	Draw #21
Redi Rock	Lahman Precast	1924-08-15	23-Nov	\$ 21,711.00	\$ 21,711.00	Draw #26
Concrete Pad BP	MAD Concrete	1903-06-18	06-Oct	\$ 2,600.00	\$ 2,600.00	Draw #12
Builders Risk Insurance	Masters	338646	17-Jul	\$ 3,974.40	\$ 3,974.40	Draw #10
Builders Risk Insurance	Masters	240764	30-Aug	\$ 4,620.24	\$ 4,620.24	Draw #11
Builders Risk Extension	Masters	35915	11-Oct	\$ 4.00	\$ 4.00	Draw #26
Builders Risk Extension	Masters	43344	01-Jun	\$ 41,766.00	\$ 41,766.00	
Install Doors/Hardware	Martin Vyn	8221	05-Jul	\$ 4,402.88	\$ 4,402.88	Draw #21
Install Doors/Hardware	Martin Vyn	8233	31-Aug	\$ 1,859.38	\$ 1,859.38	Draw #22

HVAC BP	Middelkoop	17-704	29-Aug	\$ 10,542.61	\$ 10,542.61	Draw #10
HVAC BP	Middelkoop			-\$ 10,542.61	-\$ 10,542.61	Draw #26
Finishing BP	Middelkoop	17-810	04-Oct	\$ 1,089.52	\$ 1,089.52	Draw #11
Finishing BP Credit	Middelkoop			-\$ 1,089.52	-\$ 1,089.52	Draw #26
Underground Ductwork	Middelkoop	18-304	10-Apr	\$ 9,234.30	\$ 9,234.30	Draw #18
Underground Ductwork Credit	Middelkoop			-\$ 9,234.30	-\$ 9,234.30	Draw #26
Mill Tower	Middelkoop	18-375	26-Apr	\$ 25,000.00	\$ 25,000.00	Draw #18
Mill Tower	Middelkoop	18-485	31-May	\$ 15,000.00	\$ 15,000.00	Draw #19
Mill Tower	Middelkoop	18-701	27-Jul	\$ 10,000.00	\$ 10,000.00	Draw #21
Mill Tower	Middelkoop	18-799	20-Aug	\$ 15,800.00	\$ 15,800.00	Draw #22
Mill Tower	Middelkoop	18-923	27-Sep	\$ 15,000.00	\$ 15,000.00	Draw #23
Mill Tower	Middelkoop	18-1053	25-Oct	\$ 40,000.00	\$ 40,000.00	Draw #24
Credit Mill Tower HVAC	Middelkoop			-\$ 120,800.00	-\$ 120,800.00	Draw #26
Additional C Channel	Middelkoop	18-791	17-Aug	\$ 15,300.00	\$ 15,300.00	Draw #22
Additional C Channel Credit	Middelkoop			-\$ 15,300.00	-\$ 15,300.00	Draw #26
Damping Silo Curbs for KDM	Middelkoop	18-854	10-Sep	\$ 8,300.00	\$ 8,300.00	Draw #23
Damping Silo Curbs for KDM Credit	Middelkoop			-\$ 8,300.00	-\$ 8,300.00	Draw #26
Custom Curbs	Middelkoop	18-725	03-Aug	\$ 13,650.00	\$ 13,650.00	Draw #25
Custom Curbs Credit	Middelkoop			-\$ 13,650.00	-\$ 13,650.00	Draw #26
19-4 Grating	MG Misc	3291	08-Sep	\$ 130,000.00	\$ 130,000.00	Draw #11
19-4 Grating	MG Misc	3307	22-Sep	\$ 79,225.00	\$ 79,225.00	Draw #11
Wall Plates/Lintel Beams	MG Misc	3294	09-Sep	\$ 8,333.00	\$ 8,333.00	Draw #11
Lintel Beam	MG Misc	3340	28-Oct	\$ 406.00	\$ 406.00	Draw #12
Building 2	MG Misc	3388	24-Feb	\$ 25,000.00	\$ 25,000.00	Draw #16
Building 2	MG Misc	3434	31-Mar	\$ 30,000.00	\$ 30,000.00	Draw #17
Building 2	MG Misc	3455	30-Apr	\$ 40,000.00	\$ 40,000.00	Draw #18
Building 2	MG Misc	3483	22-May	\$ 35,000.00	\$ 35,000.00	Draw #19
Building 2	MG Misc	3514	08-Jun	\$ 35,000.00	\$ 35,000.00	Draw #20
Building 2	MG Misc	3552	10-Jul	\$ 40,000.00	\$ 40,000.00	Draw #21
Building 2	MG Misc	3580	30-Jul	\$ 30,000.00	\$ 30,000.00	Draw #21
Building 2 Extra	MG Misc	3559	13-Jul	\$ 510.00	\$ 510.00	Draw #21
Extra - Angles	MG Misc	3583	02-Aug	\$ 754.00	\$ 754.00	Draw #21
Scaffolding	MG Misc	3484	22-May	\$ 5,893.60	\$ 5,893.60	Draw #19
Scaffolding	MG Misc	3525	18-Jun	\$ 1,429.00	\$ 1,429.00	Draw #20
Scaffolding	MG Misc	3584	02-Aug	\$ 1,790.71	\$ 1,790.71	Draw #21
Penthouse Stairs	MG Misc	3604	16-Aug	\$ 6,677.85	\$ 6,677.85	Draw #22
Additional Lintel	MG Misc	3607	16-Aug	\$ 367.50	\$ 367.50	Draw #22
OH Door Channels	MG Misc	3633	30-Sep	\$ 25,640.00	\$ 25,640.00	Draw #23
Cleaning / Receiving Steel Stairs	MG Misc	3642	30-Sep	\$ 50,000.00	\$ 50,000.00	Draw #23
Receiving Building Pit Framing/Grating	MG Misc	3667	30-Nov	\$ 75,000.00	\$ 75,000.00	Draw #25
Custom Washer	MG Misc	4409	03-Jan	\$ 669.00	\$ 669.00	Draw #26
Plate Weld to Beams	MG Misc	4404	31-Dec	\$ 11,986.00	\$ 11,986.00	Draw #26
Remove Existing Garbage Enclosure	MG Misc	4402	31-Dec	\$ 1,725.00	\$ 1,725.00	Draw #26
Bollards	MG Misc	4407	03-Jan	\$ 1,080.00	\$ 1,080.00	Draw #26
Pour Stop Angle	MG Misc	4408	03-Jan	\$ 1,667.00	\$ 1,667.00	Draw #26
Supply Only Decking and Bent Angle	MG Misc	4413	11-Jan	\$ 9,020.00	\$ 9,020.00	Draw #26
S & I Custom Bent Plate	MG Misc	4412	11-Jan	\$ 4,002.32	\$ 4,002.32	Draw #26
2 Angles	MG Misc	4432	29-Jan	\$ 553.76	\$ 553.76	Draw #26
Foundation Waterproofing	National Waterproof	5621	30-Mar	\$ 16,340.00	\$ 16,340.00	Draw #5
Foundation Waterproofing	National Waterproof	5623	13-Apr	\$ 27,184.00	\$ 27,184.00	Draw #6
Overhead Doors	Northern Dock	SI078096	23-Mar	\$ 43,647.59	\$ 43,647.59	Draw #17
Overhead Doors	Northern Dock	SI074454	25-Oct	\$ 6,560.00	\$ 6,560.00	Draw #18
Overhead Doors	Northern Dock	SI084787	25-Nov	\$ 27,362.42	\$ 27,362.42	Draw #26
Elevator	Otis Elevator	FH641293001	20-Mar	\$ 59,850.00	\$ 59,850.00	Draw #6
Elevator	Otis Elevator	FH641293006	02-Aug	\$ 79,269.00	\$ 79,269.00	Draw #10
Elevator	Otis Elevator	FH641293019	09-Aug	\$ 34,200.00	\$ 34,200.00	Draw #22
Elevator	Otis Elevator	FH641293021	13-Sep	\$ 3,219.00	\$ 3,219.00	Draw #23
Elevator	Otis Elevator	FH641293026	03-Jan	\$ 5,000.00	\$ 5,000.00	Draw #23
	Probel	100002638	03-Aug	\$ 8,418.75	\$ 8,418.75	Draw #22
Structural Steel & Deck - Two Addl Beams	Rapid Steel	1957	13-Aug	\$ 67,027.00	\$ 67,027.00	Draw #22
Pre Eng Building	Steelway	IN30743	03-Apr	\$ 337,305.15	\$ 337,305.15	Draw #5
Pre Eng Building	Steelway	IN31260	30-May	\$ 239,703.05	\$ 239,703.05	Draw #7
Pre Eng Building	Steelway	IN31204	24-May	\$ 270,001.65	\$ 270,001.65	Draw #7
Pre Eng Building	Steelway	IN31351	31-May	\$ 10,049.52	\$ 10,049.52	Draw #7
Pre Eng Building	Steelway	IN29537	03-Nov	\$ 190,934.36	\$ 190,934.36	Draw #7
Pre Eng Building	Steelway	IN30932	30-Apr	-\$ 175,594.74	-\$ 175,594.74	Draw #7
Pre Eng Building	Steelway	IN31552	23-Jun	\$ 84,142.94	\$ 84,142.94	Draw #8
Pre Eng Building	Steelway	IN31663	30-Jun	\$ 11,802.96	\$ 11,802.96	Draw #8
Pre Eng Building	Steelway	IN31788	21-Jul	\$ 278,039.77	\$ 278,039.77	Draw #9
Pre Eng Building	Steelway	IN32457	21-Sep	\$ 115,456.42	\$ 115,456.42	Draw #11
Pre Eng Building	Steelway	IN33853	22-Jan	\$ 27,933.42	\$ 27,933.42	Draw #15
Pre Eng Building	Steelway	IN34916	31-May	\$ 8,802.41	\$ 8,802.41	Draw #19

Pre Eng Building Rec/Cleaning Tower	Steelway	IN34481	05-Apr	\$ 335,432.46	\$ 335,432.46	Draw #17
Pre Eng Building	Steelway	IN35220	21-Jun	\$ 9,946.76	\$ 9,946.76	Draw #20
Pre Eng Building	Steelway	IN35580	27-Jul	\$ 20,837.50	\$ 20,837.50	Draw #21
Pre Eng Building	Steelway	IN35905	28-Aug	\$ 29,369.71	\$ 29,369.71	Draw #22
CO#4	Steelway	IN37180	21-Dec	\$ 2,048.98	\$ 2,048.98	Draw #26
Doors/Hardware/Glazing	Spectrum Glazing	7425-11-08	12-Nov	\$ 20,670.00	\$ 20,670.00	Draw #25
Coated Flooring in Mill	Stonhard	10151174	22-Aug	\$ 30,525.00	\$ 30,525.00	Draw #22
Trailer Hookup	Tottle	7783	18-May	\$ 973.70	\$ 973.70	Draw #7
Grounding	Tottle	8011	31-Aug	\$ 12,127.01	\$ 12,127.01	Draw #11
Site Power	Tottle	8008	31-Aug	\$ 24,860.00	\$ 24,860.00	Draw #11
Site Power	Tottle	8055	30-Sep	\$ 66,000.00	\$ 66,000.00	Draw #11
Site Power	Tottle	8378	31-Mar	\$ 20,000.00	\$ 20,000.00	Draw #17
Site Power	Tottle	8442	30-Apr	\$ 13,440.00	\$ 13,440.00	Draw #18
Electrical BP	Tottle	8150	28-Nov	\$ 16,968.34	\$ 16,968.34	Draw #13
Temp Service Extension	Tottle	8123	31-Oct	\$ 74.00	\$ 74.00	Draw #13
Temp Service Extension	Tottle	8573	16-Jul	\$ 74.00	\$ 74.00	Draw #21
Disconnect Trailer	Tottle	8145	28-Nov	\$ 170.00	\$ 170.00	Draw #13
Temp 100am Construction Panel	Tottle	8383	31-Mar	\$ 6,464.23	\$ 6,464.23	Draw #17
Grounding	Tottle	8446	30-Apr	\$ 5,463.57	\$ 5,463.57	Draw #18
Temp Heat Electrical Room	Tottle	8443	30-Apr	\$ 1,669.37	\$ 1,669.37	Draw #18
Install Sleeves / Backboard	Tottle	8444	30-Apr	\$ 1,728.23	\$ 1,728.23	Draw #18
Install 2 Switchboards	Tottle	8445	30-Apr	\$ 5,160.00	\$ 5,160.00	Draw #18
Grounding	Tottle	8509	30-May	\$ 3,462.29	\$ 3,462.29	Draw #19
Rough In Dock Leveller	Tottle	8520	31-May	\$ 167.70	\$ 167.70	Draw #20
Temp Panel for Fire Spray	Tottle	8524	31-May	\$ 309.94	\$ 309.94	Draw #20
Underground Site Services	Tottle	8429	30-Apr	\$ 8,690.00	\$ 8,690.00	Draw #20
Underground Site Services	Tottle	8555	30-Jun	\$ 20,000.00	\$ 20,000.00	Draw #20
Underground Site Services	Tottle	8626	31-Jul	\$ 30,000.00	\$ 30,000.00	Draw #21
Mill Building	Tottle	8622	31-Jul	\$ 33,000.00	\$ 33,000.00	Draw #21
Mill Building	Tottle	8663	31-Aug	\$ 80,000.00	\$ 80,000.00	Draw #23
Mill Building	Tottle	8719	30-Sep	\$ 160,000.00	\$ 160,000.00	Draw #23
Mill Building	Tottle	8752	31-Oct	\$ 150,000.00	\$ 150,000.00	Draw #24
Mill Building	Tottle	8820	30-Nov	\$ 100,000.00	\$ 100,000.00	Draw #25
Mill Building	Tottle	8873	28-Dec	\$ 20,000.00	\$ 20,000.00	Draw #26
Office Building Electrical	Tottle	8819	30-Nov	\$ 12,000.00	\$ 12,000.00	Draw #25
Office Building Electrical	Tottle	8871	28-Dec	\$ 12,000.00	\$ 12,000.00	Draw #26
Building Ground Loop	Tottle	8754	31-Oct	\$ 8,897.49	\$ 8,897.49	Draw #24
Temp Service Renewal	Tottle	8726	05-Oct	\$ 74.00	\$ 74.00	Draw #24
Temp Power to Sewer Pump	Tottle	8640	17-Aug	\$ 1,063.47	\$ 1,063.47	Draw #22
S&I Grounding for Building	Tottle	8630	31-Jul	\$ 4,420.00	\$ 4,420.00	Draw #22
FSA Renewal	Tottle	8659	31-Aug	\$ 120.00	\$ 120.00	Draw #22
Receiving Building Electrical	Tottle	8818	30-Nov	\$ 40,000.00	\$ 40,000.00	Draw #25
Grounding	Tottle	8882	31-Dec	\$ 4,155.05	\$ 4,155.05	Draw #26
Concrete Finishing	Tricon Haid	2119	23-Dec	\$ 12,000.00	\$ 12,000.00	Draw #5
Concrete Finishing	Tricon Haid	2164	25-May	\$ 23,050.00	\$ 23,050.00	Draw #7
Concrete Finishing	Tricon Haid	2182	23-Jun	\$ 21,025.00	\$ 21,025.00	Draw #8
Concrete Finishing	Tricon Haid	2217	25-Sep	\$ 10,512.50	\$ 10,512.50	Draw #11
Concrete Finishing	Tricon Haid	2232	25-Oct	\$ 10,512.50	\$ 10,512.50	Draw #12
Rafter Slab	Tricon Haid	2216	25-Sep	\$ 31,878.00	\$ 31,878.00	Draw #11
Footing & Forming	Tricon Haid	2120	23-Dec	\$ 4,800.00	\$ 4,800.00	Draw #5
Sawcut exterior slab on grade	Tricon Haid	2183	23-Jun	\$ 4,322.25	\$ 4,322.25	Draw #8
Concrete Finish North Side	Tricon Haid	2329	25-May	\$ 5,101.25	\$ 5,101.25	Draw #19
Labour - July 13	Tricon Haid	2355	25-Jul	\$ 7,546.00	\$ 7,546.00	Draw #21
Office SOG & Stairwell Base slab	Tricon Haid	2387	25-Oct	\$ 10,626.00	\$ 10,626.00	Draw #24
Complete Levels of Slab on Deck	Tricon Haid	2409	21-Dec	\$ 17,500.00	\$ 17,500.00	Draw #26
Slab on Grade	Tricon Haid	2408	21-Dec	\$ 2,485.49	\$ 2,485.49	Draw #26
Landscaping BP	Turning Leaf	1117	28-Sep	\$ 8,985.00	\$ 8,985.00	Draw #11
Mill Building Insulation	Total Laminating	MLN0401503	08-May	\$ 1,176.00	\$ 1,176.00	Draw #7
Mill Building Insulation	Total Laminating	MLN0401665	15-Jun	\$ 5,760.00	\$ 5,760.00	Draw #8
Mill Building Insulation	Total Laminating	MLN0401612	08-Jun	\$ 1,156.00	\$ 1,156.00	Draw #8
Mill Building Insulation	Total Laminating	MLN0401771	12-Jul	\$ 6,916.00	\$ 6,916.00	Draw #9
Mill Building Insulation	Total Laminating	MLN0402119	20-Sep	\$ 5,975.64	\$ 5,975.64	Draw #11
Mill Building Insulation	Total Laminating	MLN0402185	27-Sep	\$ 9,927.84	\$ 9,927.84	Draw #11
Mill Building Insulation	Total Laminating	MLN0402186	28-Sep	\$ 4,642.80	\$ 4,642.80	Draw #11
Mill Building Insulation	Total Laminating	MLN0402350	27-Oct	\$ 5,120.00	\$ 5,120.00	Draw #12
Mill Building Insulation	Total Laminating	MLN0402349	27-Oct	\$ 16,640.00	\$ 16,640.00	Draw #12
Mill Building Insulation	Total Laminating	MLN0402348	26-Oct	\$ 16,640.00	\$ 16,640.00	Draw #12
Mill Building Insulation	Total Laminating	MLN0402227	06-Oct	\$ 9,602.56	\$ 9,602.56	Draw #12
Mill Building Insulation	Total Laminating	MLN0402236	10-Oct	\$ 6,535.68	\$ 6,535.68	Draw #12
Mill Building Insulation	Total Laminating	MLN0402966	09-Mar	\$ 8,217.12	\$ 8,217.12	Draw #17
Mill Building Insulation	Total Laminating	MLN0403209	11-May	\$ 12,615.45	\$ 12,615.45	Draw #19
Mill Building Insulation	Total Laminating	MLN0403638	15-Aug	\$ 1,248.12	\$ 1,248.12	Draw #22

Insulation	Total Laminating	MLN0403738	05-Sep	\$ 1,498.08	\$ 1,498.08	Draw #23
Insulation	Total Laminating	MLN0404022	30-Oct	\$ 3,742.48	\$ 3,742.48	Draw #24
Forms	Williams	IN0159463	18-Sep	\$ 8,474.75	\$ 8,474.75	Draw #11
Forms	Williams	IN0160564	11-Oct	\$ 2,266.00	\$ 2,266.00	Draw #16
VCL SPA Management Coordination	VCL		30-Sep	\$ 10,000.00	\$ 10,000.00	Draw #4
Resubmission of SPA	VCL	2016-07-08	08-Jul	\$ 250.00	\$ 250.00	Draw #4
Resubmission of SPA	VCL	2016-09-21	21-Sep	\$ 250.00	\$ 250.00	Draw #4
Resubmission of SPA Reg Fee	VCL	2016-10-27	27-Oct	\$ 150.00	\$ 150.00	Draw #5
Resubmission of SPA	VCL	2016-10-27	27-Oct	\$ 250.00	\$ 250.00	Draw #5
Foundation Permit - Building #2	VCL	2016-09-21	21-Sep	\$ 235.00	\$ 235.00	Draw #4
Architect	VG Architects	25135	13-Dec	\$ 5,620.00	\$ 5,620.00	Draw #5
Architect	VG Architects	25256	18-Jan	\$ 2,010.00	\$ 2,010.00	Draw #5
Fire Sprinkler Design	Vipond Fire Protection	192433	25-Dec	\$ 7,500.00	\$ 7,500.00	Draw #5
Fire Sprinkler Design	Vipond Fire Protection	220981	25-Feb	\$ 2,750.00	\$ 2,750.00	Draw #16
Fire Protection	Vipond Fire Protection	212545	25-Oct	\$ 3,850.00	\$ 3,850.00	Draw #12
Fire Protection	Vipond Fire Protection	228644	20-Jun	\$ 53,640.00	\$ 53,640.00	Draw #20
Fire Protection	Vipond Fire Protection	230867	25-Jul	\$ 15,000.00	\$ 15,000.00	Draw #21
Fire Protection	Vipond Fire Protection	232618	23-Aug	\$ 25,000.00	\$ 25,000.00	Draw #22
Fire Protection	Vipond Fire Protection	234427	24-Sep	\$ 9,000.00	\$ 9,000.00	Draw #23
Fire Protection	Vipond Fire Protection	236670	24-Oct	\$ 7,000.00	\$ 7,000.00	Draw #24
Fire Protection	Vipond Fire Protection	239357	30-Nov	\$ 4,760.00	\$ 4,760.00	Draw #25
Fire Protection	Vipond Fire Protection	241090	21-Dec	\$ 10,150.00	\$ 10,150.00	Draw #26
Fire Protection	Vipond Fire Protection	242772	24-Jan	\$ 65,350.00	\$ 65,350.00	Draw #26
Earth Moving	VanRooyen	16354	30-Nov	\$ 50,000.00	\$ 50,000.00	Draw #1
Earth Moving	VanRooyen	1029	16-Aug	\$ 34,000.00	\$ 34,000.00	Draw #3
A-1 VICANO SUBCONTRACTORS: Total				\$ 8,843,213.16	\$ 8,622,191.41	\$ 221,021.75
B-1 MISC SUBCONTRACTORS:						
Bin Float	Allways Transport	1881	07-Dec	\$ 100.00	\$ 100.00	Draw #1
Bin Float	Allways Transport	1975	19-May	\$ 100.00	\$ 100.00	Draw #3
Bin Float	Allways Transport	1757	28-Jun	\$ 100.00	\$ 100.00	Draw #3
Bin Float	Allways Transport	1808	02-Sep	\$ 125.00	\$ 125.00	Draw #4
Triaxle Haulage	Alpine Construction	3921	31-Aug	\$ 2,925.00	\$ 2,925.00	Draw #4
Triaxle Haulage	Alpine Construction	4035	30-Nov	\$ 117.00	\$ 117.00	Draw #5
Triaxle Haulage	Alpine Construction	4055	05-Jan	\$ 3,276.00	\$ 3,276.00	Draw #5
Triaxle Haulage	Alpine Construction	4076	28-Feb	\$ 2,301.00	\$ 2,301.00	Draw #5
Triaxle Haulage	Alpine Construction	4084	31-Mar	\$ 1,248.00	\$ 1,248.00	Draw #6
Triaxle Haulage	Alpine Construction	4115	30-Apr	\$ 1,599.00	\$ 1,599.00	Draw #6
Triaxle Haulage	Alpine Construction	4160	31-May	\$ 78.00	\$ 78.00	Draw #8
Triaxle Haulage	Alpine Construction	4207	30-Jun	\$ 7,995.00	\$ 7,995.00	Draw #8
Triaxle Haulage	Alpine Construction	4280	31-Aug	\$ 4,173.00	\$ 4,173.00	Draw #11
Triaxle Haulage	Alpine Construction	4315	29-Sep	\$ 351.00	\$ 351.00	Draw #12
Triaxle Haulage	Alpine Construction	4386	31-Dec	\$ 78.00	\$ 78.00	Draw #15
Triaxle Haulage	Alpine Construction	4396	01-Feb	\$ 4,056.00	\$ 4,056.00	Draw #16
Triaxle Haulage	Alpine Construction	4408	01-Mar	\$ 6,760.00	\$ 6,760.00	Draw #17
Triaxle Haulage	Alpine Construction	4418	31-Mar	\$ 760.00	\$ 760.00	Draw #18
Triaxle Haulage	Alpine Construction	4434	30-Apr	\$ 1,880.00	\$ 1,880.00	Draw #19
Triaxle Haulage	Alpine Construction	4538	29-Jun	\$ 2,040.00	\$ 2,040.00	Draw #21
Triaxle Haulage	Alpine Construction	4585	30-Jul	\$ 12,840.00	\$ 12,840.00	Draw #22
Triaxle Haulage	Alpine Construction	4624	29-Aug	\$ 4,160.00	\$ 4,160.00	Draw #23
Triaxle Haulage	Alpine Construction	4662	30-Sep	\$ 1,400.00	\$ 1,400.00	Draw #24
Triaxle Haulage	Alpine Construction	4693	31-Oct	\$ 8,240.00	\$ 8,240.00	Draw #25
Triaxle Haulage	Alpine Construction	4713	30-Nov	\$ 6,320.00	\$ 6,320.00	Draw #26
Triaxle Haulage	Alpine Construction	4725	31-Dec	\$ 14,547.00	\$ 14,547.00	Draw #26
Building Cleaning	Abe's Wash	2994	16-Nov	\$ 300.00	\$ 300.00	Draw #13
Building Cleaning	Abe's Wash	2996	16-Nov	\$ 400.00	\$ 400.00	Draw #14
Building Cleaning	Abe's Wash	3253	12-Oct	\$ 350.00	\$ 350.00	Draw #24
Drawings	Astley Gilbert	1546226	19-Jan	\$ 113.67	\$ 113.67	Draw #5
Hydrovac	Badger	AR00258711	12-Dec	\$ 1,911.00	\$ 1,911.00	Draw #26
Cartage	Bert & Son's	77781	27-Mar	\$ 450.00	\$ 450.00	Draw #6
Glass BP	Brantford Glass	60333	29-Sep	\$ 557.16	\$ 557.16	Draw #13
Glass	Brantford Glass	60451	28-Sep	\$ 26.44	\$ 26.44	Draw #13
Glass	Brantford Glass	61323	10-Jul	\$ 1,632.14	\$ 1,632.14	Draw #22
Telco Link Line	BCT Communications	13718	07-Jun	\$ 570.00	\$ 570.00	Draw #20
Hydro Meter Phone Line	BCT Communications	13998	02-Aug	\$ 174.00	\$ 174.00	Draw #22
Flashing	BML	W19570	31-Jul	\$ 435.50	\$ 435.50	Draw #9
Crane	BNC Crane	3772	12-Oct	\$ 900.00	\$ 900.00	Draw #12
Structural Steel Review	BPCO	S9797-18	31-Oct	\$ 500.00	\$ 500.00	Draw #24
Tracking System	Brant Overhead Door	11688	27-Oct	\$ 714.02	\$ 714.02	Draw #12
Float	CRS	1433527	03-Apr	\$ 100.00	\$ 100.00	Draw #6

Door Signs	City Sign Brantford	276390	14-Dec	\$ 116.00	\$ 116.00	Draw #26
Parking Lot Signage	City Sign Brantford	276395	18-Dec	\$ 1,658.00	\$ 1,658.00	Draw #26
Cleaning	Corporate Cleaning	1735	17-Sep	\$ 2,345.00	\$ 2,345.00	Draw #23
Cleaning	Corporate Cleaning	1766	24-Sep	\$ 840.00	\$ 840.00	Draw #23
Cleaning	Corporate Cleaning	1767	01-Oct	\$ 840.00	\$ 840.00	Draw #23
Cleaning	Corporate Cleaning	1786	08-Oct	\$ 840.00	\$ 840.00	Draw #24
Cleaning	Corporate Cleaning	1803	22-Oct	\$ 840.00	\$ 840.00	Draw #24
Cleaning	Corporate Cleaning	1794	15-Oct	\$ 840.00	\$ 840.00	Draw #24
Cleaning	Corporate Cleaning	1819	29-Oct	\$ 840.00	\$ 840.00	Draw #25
Cleaning	Corporate Cleaning	1820	05-Nov	\$ 840.00	\$ 840.00	Draw #25
Cleaning	Corporate Cleaning	1829	12-Nov	\$ 840.00	\$ 840.00	Draw #25
Cleaning	Corporate Cleaning	1843	19-Nov	\$ 840.00	\$ 840.00	Draw #25
Cleaning	Corporate Cleaning	1846	26-Nov	\$ 840.00	\$ 840.00	Draw #25
Concrete Cutting	Concrete Drilling	43553	21-Aug	\$ 2,232.00	\$ 2,232.00	Draw #10
Core Drill	Concrete Drilling	43868	08-Nov	\$ 1,904.50	\$ 1,904.50	Draw #13
Wall Openings	Concrete Drilling	44261	07-Mar	\$ 1,828.00	\$ 1,828.00	Draw #17
Core Drill	Concrete Drilling	44381	12-Apr	\$ 1,979.50	\$ 1,979.50	Draw #18
Core Drill Silo Pad	Concrete Drilling	44508	17-May	\$ 3,206.00	\$ 3,206.00	Draw #19
Work at Exterior Anchor Bolt Openings	Concrete Drilling	44595	07-Jun	\$ 3,366.00	\$ 3,366.00	Draw #20
Work at Various Locations	Concrete Drilling	44717	10-Jul	\$ 759.00	\$ 759.00	Draw #21
Work in Basement	Concrete Drilling	44793	26-Jul	\$ 770.00	\$ 770.00	Draw #21
Work in Electrical Room	Concrete Drilling	45004	21-Sep	\$ 3,467.00	\$ 3,467.00	Draw #23
Work in interior/exterior areas	Concrete Drilling	45034	28-Sep	\$ 5,271.00	\$ 5,271.00	Draw #23
Various Locations	Concrete Drilling	45126	18-Oct	\$ 4,935.00	\$ 4,935.00	Draw #24
Various Locations	Concrete Drilling	45071	02-Oct	\$ 3,426.00	\$ 3,426.00	Draw #24
Exterior Catch Basins	Concrete Drilling	45100	12-Oct	\$ 588.00	\$ 588.00	Draw #24
Core Drill	Concrete Drilling	45249	14-Nov	\$ 2,208.00	\$ 2,208.00	Draw #25
Work on Levels 1-4	Concrete Drilling	45300	26-Nov	\$ 3,552.00	\$ 3,552.00	Draw #26
Core Drill openings	Concrete Drilling	45327	07-Dec	\$ 810.00	\$ 810.00	Draw #26
Caulking BP	Cob Caulking	6450	27-Nov	\$ 600.00	\$ 600.00	Draw #13
Caulking of HM Frames	Cob Caulking	30	07-Dec	\$ 954.00		\$ 954.00
Roof, Siding, Aluminum Insulation BP	Coops Roofs	187954	25-Oct	\$ 10,500.00	\$ 10,500.00	Draw #12
Concrete Pump	DeGrandis Concrete	29787	20-Dec	\$ 1,302.50	\$ 1,302.50	Draw #5
Concrete Pump	DeGrandis Concrete	29946	20-Dec	\$ 3,270.00	\$ 3,270.00	Draw #5
Concrete Pump	DeGrandis Concrete	29782	08-Dec	\$ 786.50	\$ 786.50	Draw #5
Concrete Pump	DeGrandis Concrete	29941	09-Dec	\$ 810.50	\$ 810.50	Draw #5
Concrete Pump	DeGrandis Concrete	29933	06-Dec	\$ 3,060.00	\$ 3,060.00	Draw #5
Concrete Pump	DeGrandis Concrete	29398	01-Feb	\$ 1,476.00	\$ 1,476.00	Draw #5
Concrete Pump	DeGrandis Concrete	30568	03-Mar	\$ 934.00	\$ 934.00	Draw #5
Concrete Pump	DeGrandis Concrete	32337	19-May	\$ 1,294.00	\$ 1,294.00	Draw #7
Concrete Pump	DeGrandis Concrete	30608	21-Mar	\$ 1,422.00	\$ 1,422.00	Draw #7
Concrete Pump	DeGrandis Concrete	30143	06-Jun	\$ 1,582.25	\$ 1,582.25	Draw #8
Concrete Pump	DeGrandis Concrete	31561	19-Jun	\$ 1,099.00	\$ 1,099.00	Draw #8
Concrete Pump	DeGrandis Concrete	31918	04-Jul	\$ 1,294.50	\$ 1,294.50	Draw #9
Concrete Pump	DeGrandis Concrete	33482	22-Aug	\$ 1,066.00	\$ 1,066.00	Draw #11
Concrete Pump	DeGrandis Concrete	33605	09-Sep	\$ 17,668.00	\$ 17,668.00	Draw #11
Concrete Pump	DeGrandis Concrete	33849	27-Sep	\$ 2,064.00	\$ 2,064.00	Draw #12
Concrete Pump	DeGrandis Concrete	34831	05-Oct	\$ 1,121.00	\$ 1,121.00	Draw #12
Concrete Pump	DeGrandis Concrete	34842	19-Oct	\$ 1,482.00	\$ 1,482.00	Draw #13
Concrete Pump	DeGrandis Concrete	29349	18-Oct	\$ 1,030.00	\$ 1,030.00	Draw #13
Concrete Pump	DeGrandis Concrete	35289	06-Nov	\$ 2,092.00	\$ 2,092.00	Draw #13
Concrete Pump	DeGrandis Concrete	36219	06-Apr	\$ 1,002.00	\$ 1,002.00	Draw #18
Concrete Pump	DeGrandis Concrete	35523	24-May	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37678	29-May	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37690	06-Jun	\$ 700.00	\$ 700.00	Draw #20
Concrete Pump	DeGrandis Concrete	37948	12-Jun	\$ 750.00	\$ 750.00	Draw #20
Concrete Pump	DeGrandis Concrete	37199	27-Jul	\$ 1,028.00	\$ 1,028.00	Draw #22
Concrete Pump	DeGrandis Concrete	39080	02-Aug	\$ 774.00	\$ 774.00	Draw #22
Concrete Pump	DeGrandis Concrete	37228	16-Aug	\$ 1,028.00	\$ 1,028.00	Draw #22
Concrete Pump	DeGrandis Concrete	37026	20-Aug	\$ 750.00	\$ 750.00	Draw #23
Concrete Pump	DeGrandis Concrete	37237	27-Aug	\$ 1,158.00	\$ 1,158.00	Draw #23
Concrete Pump	DeGrandis Concrete	37566	05-Sep	\$ 1,042.00	\$ 1,042.00	Draw #23
Concrete Pump	DeGrandis Concrete	39308	20-Sep	\$ 750.00	\$ 750.00	Draw #23
Concrete Pump	DeGrandis Concrete	39306	18-Sep	\$ 802.00	\$ 802.00	Draw #23
Concrete Pump	DeGrandis Concrete	39358	25-Oct	\$ 834.00	\$ 834.00	Draw #25
Concrete Pump	DeGrandis Concrete	41071	22-Nov	\$ 982.00	\$ 982.00	Draw #26
Concrete Pump	DeGrandis Concrete	39069	13-Dec	\$ 1,055.50	\$ 1,055.50	Draw #26
Concrete Pump	DeGrandis Concrete	39074	19-Dec	\$ 730.00		\$ 730.00
Material Testing / Inspection	Englobe	900213983	10-Jan	\$ 224.90	\$ 224.90	Draw #5
Material Testing / Inspection	Englobe	900211672	09-Dec	\$ 256.50	\$ 256.50	Draw #5
Concrete Testing /Inspection	Englobe	900219649	13-Mar	\$ 961.50	\$ 961.50	Draw #5
Material Testing / Inspection	Englobe	900224960	16-May	\$ 3,282.60	\$ 3,282.60	Draw #7

Material Testing/ Fireproofing Insp.	Englobe	900263583	13-Jul	\$	812.00	\$	812.00	Draw #21
Material Testing / Inspection	Englobe	9000266062	10-Aug	\$	339.00	\$	339.00	Draw #22
Painting BP	Hanks Painting	3606	24-Oct	\$	4,750.00	\$	4,750.00	Draw #13
Haulage	Houle Brothers	2	10-Feb	\$	4,922.50	\$	4,922.50	Draw #5
Haulage	Houle Brothers	4	31-Mar	\$	990.00	\$	990.00	Draw #6
Locate New Water Main	Multi Pressure	3385	26-Aug	\$	360.00	\$	360.00	Draw #23
Wall Plate	MG Misc	3112	18-Jan	\$	1,912.00	\$	1,912.00	Draw #5
Embedment Plates	MG Misc	3174	06-Apr	\$	868.00	\$	868.00	Draw #6
8" Bollards	MG Misc	3501	31-May	\$	1,323.00	\$	1,323.00	Draw #19
Plywood Capping on Office Parapets	Martin Vyn	8242	01-Nov	\$	751.87	\$	751.87	Draw #24
Welding	Miro Weld	222300	30-Jan	\$	1,080.00	\$	1,080.00	Draw #5
Weld Rod to Plates	Miro Weld	808305	13-Feb	\$	300.00	\$	300.00	Draw #5
Welding	Miro Weld	808308	23-Feb	\$	540.00	\$	540.00	Draw #5
Weld Anchor Bolts	Miro Weld	808313	13-Mar	\$	300.00	\$	300.00	Draw #5
Cut Rods, Assemble Plates, Bolts	Miro Weld	678255	02-May	\$	570.00	\$	570.00	Draw #7
Weld bots/rebar to plates	Miro Weld	808323	10-May	\$	540.00	\$	540.00	Draw #7
Weld Door Frames	Miro Weld	808334	14-Nov	\$	520.00	\$	520.00	Draw #13
Weld Bolts	Miro Weld	678297	01-Feb	\$	130.00	\$	130.00	Draw #15
Site Welder	Miro Weld	550403	26-Mar	\$	292.50	\$	292.50	Draw #17
Weld plates to beams	Miro Weld	550410	30-May	\$	438.75	\$	438.75	Draw #19
Cut off / Weld plates	Miro Weld	550414	12-Jun	\$	455.00	\$	455.00	Draw #20
Clips	Miro Weld	550421	16-Jul	\$	2,925.00	\$	2,925.00	Draw #21
Channels	Miro Weld	550426	08-Aug	\$	585.50	\$	585.50	Draw #22
Weld Ties/Anchor Bolts	Miro Weld	550433	30-Aug	\$	373.75	\$	373.75	Draw #22
Weld Frames	Miro Weld	550439	18-Oct	\$	520.00	\$	520.00	Draw #24
Weld Channel	Miro Weld	550440	09-Nov	\$	390.00	\$	390.00	Draw #25
Weld Door Frames	Miro Weld	808340	28-Nov	\$	341.25	\$	341.25	Draw #25
Clips and Weld to Beam	Miro Weld	550442	20-Dec	\$	552.50	\$	552.50	Draw #26
Weld Track	Miro Weld	550444	14-Jan	\$	357.50		\$	357.50
Weld Track / Door Frames	Miro Weld	550443	09-Jan	\$	487.50		\$	487.50
Final Clean BP	Shelley MacKenzie	12	31-Oct	\$	80.00	\$	80.00	Draw #13
Final Clean	Shelley MacKenzie	Aug-18	21-Sep	\$	200.00	\$	200.00	Draw #23
Cleaning	Shelley MacKenzie	2018-09	30-Sep	\$	520.00	\$	520.00	Draw #24
Cleaning	Shelley MacKenzie	Oct-18	30-Oct	\$	80.00	\$	80.00	Draw #24
HVAC BP	MSM	17-954	17-Nov	\$	453.50	\$	453.50	Draw #13
HVAC BP	MSM	17-854	23-Oct	\$	127.50	\$	127.50	Draw #13
Container Move	Moving Box	51865	04-Dec	\$	100.00	\$	100.00	Draw #26
Trucking	Oakes	316	15-Feb	\$	3,570.00	\$	3,570.00	Draw #5
Trucking	Oakes	327	30-Jun	\$	637.50	\$	637.50	Draw #8
Drain Covers	Oakes	97323	13-Mar	\$	215.00	\$	215.00	Draw #17
Plates	Oakes	97919	05-Oct	\$	425.50	\$	425.50	Draw #24
Equipment Float	Patrick Braund	5055	04-Dec	\$	440.00	\$	440.00	Draw #1
Equipment Float	Patrick Braund	5368	31-Aug	\$	440.00	\$	440.00	Draw #4
Equipment Float	Patrick Braund	5357	26-Aug	\$	165.00	\$	165.00	Draw #4
Equipment Float	Patrick Braund	5349	19-Aug	\$	110.00	\$	110.00	Draw #4
Equipment Float	Patrick Braund	5530	30-Dec	\$	180.00	\$	180.00	Draw #5
Equipment Float	Patrick Braund	6511	16-Dec	\$	165.00	\$	165.00	Draw #5
Equipment Float	Patrick Braund	5542	13-Jan	\$	330.00	\$	330.00	Draw #5
Equipment Float	Patrick Braund	5556	31-Jan	\$	165.00	\$	165.00	Draw #5
Equipment Float	Patrick Braund	5563	10-Feb	\$	165.00	\$	165.00	Draw #5
Equipment Float	Patrick Braund	5585	10-Mar	\$	165.00	\$	165.00	Draw #5
Equipment Float	Patrick Braund	5592	17-Mar	\$	180.00	\$	180.00	Draw #5
Equipment Float	Patrick Braund	5611	07-Apr	\$	345.00	\$	345.00	Draw #6
Equipment Float	Patrick Braund	5623	14-Apr	\$	165.00	\$	165.00	Draw #6
Equipment Float	Patrick Braund	5632	21-Apr	\$	165.00	\$	165.00	Draw #6
Equipment Float	Patrick Braund	5670	19-May	\$	345.00	\$	345.00	Draw #7
Equipment Float	Patrick Braund	5700	09-Jun	\$	165.00	\$	165.00	Draw #8
Equipment Float	Patrick Braund	5719	23-Jun	\$	165.00	\$	165.00	Draw #8
Equipment Float	Patrick Braund	5800	11-Aug	\$	180.00	\$	180.00	Draw #10
Equipment Float	Patrick Braund	5805	18-Aug	\$	220.00	\$	220.00	Draw #10
Equipment Float	Patrick Braund	5837	08-Sep	\$	330.00	\$	330.00	Draw #11
Equipment Float	Patrick Braund	5910	10-Nov	\$	165.00	\$	165.00	Draw #13
Equipment Float	Patrick Braund	5957	08-Dec	\$	510.00	\$	510.00	Draw #14
Equipment Float	Patrick Braund	5970	15-Dec	\$	165.00	\$	165.00	Draw #14
Equipment Float	Patrick Braund	6008	31-Jan	\$	1,005.00	\$	1,005.00	Draw #15
Equipment Float	Patrick Braund	6034	09-Mar	\$	165.00	\$	165.00	Draw #17
Equipment Float	Patrick Braund	6077	20-Apr	\$	180.00	\$	180.00	Draw #18
Equipment Float	Patrick Braund	6078	30-Apr	\$	180.00	\$	180.00	Draw #19
Equipment Float	Patrick Braund	6186	29-Jun	\$	220.00	\$	220.00	Draw #20
Equipment Float	Patrick Braund	6183	22-Jun	\$	200.00	\$	200.00	Draw #20
Equipment Float	Patrick Braund	6235	31-Jul	\$	230.00	\$	230.00	Draw #21
Equipment Float	Patrick Braund	6219	20-Jul	\$	180.00	\$	180.00	Draw #21

Equipment Float	Patrick Braund	6243	03-Aug	\$ 180.00	\$ 180.00	Draw #22
Equipment Float	Patrick Braund	6253	10-Aug	\$ 680.00	\$ 680.00	Draw #22
Equipment Float	Patrick Braund	6280	24-Aug	\$ 300.00	\$ 300.00	Draw #22
Equipment Float	Patrick Braund	6306	14-Sep	\$ 200.00	\$ 200.00	Draw #23
Equipment Float	Patrick Braund	6338	05-Oct	\$ 180.00	\$ 180.00	Draw #24
Equipment Float	Patrick Braund	6346	12-Oct	\$ 480.00	\$ 480.00	Draw #24
Equipment Float	Patrick Braund	6374	26-Oct	\$ 180.00	\$ 180.00	Draw #24
Equipment Float	Patrick Braund	6406	16-Nov	\$ 540.00	\$ 540.00	Draw #25
Equipment Float	Patrick Braund	6420	23-Nov	\$ 180.00	\$ 180.00	Draw #25
Equipment Float	Patrick Braund	6430	30-Nov	\$ 1,140.00	\$ 1,140.00	Draw #26
Equipment Float	Patrick Braund	6454	14-Dec	\$ 180.00	\$ 180.00	Draw #26
Equipment Float	Patrick Braund	6470	04-Jan	\$ 240.00		\$ 240.00
Equipment Float	Patrick Braund	6477	11-Jan	\$ 360.00		\$ 360.00
Equipment Float	Rowland Haulage	20170228	28-Feb	\$ 9,031.25	\$ 9,031.25	Draw #5
Equipment Float	Rowland Haulage	20170531	31-May	\$ 85.00	\$ 85.00	Draw #8
Equipment Float	Rowland Haulage	20170630	30-Jun	\$ 3,506.25	\$ 3,506.25	Draw #9
Equipment Float	Rowland Haulage	20170831	31-Aug	\$ 510.00	\$ 510.00	Draw #11
Equipment Float	Rowland Haulage	#1Mill	28-Feb	\$ 4,675.00	\$ 4,675.00	Draw #16
Equipment Float	Rowland Haulage	#2Mill	31-Mar	\$ 510.00	\$ 510.00	Draw #17
Equipment Float	Rowland Haulage		30-Sep	\$ 1,317.50	\$ 1,317.50	Draw #24
Equipment Float	Rowland Haulage	Job #19	31-Oct	\$ 722.50	\$ 722.50	Draw #25
Equipment Float	Rowland Haulage	Job #18	31-Oct	\$ 2,252.50	\$ 2,252.50	Draw #25
Equipment Float	Rowland Haulage	Job #22	30-Nov	\$ 1,657.50	\$ 1,657.50	Draw #26
Equipment Float	Rowland Haulage	Job #23	31-Dec	\$ 8,138.75	\$ 8,138.75	Draw #26
Tap & Core	Robo		25-Jun	\$ 800.00	\$ 800.00	Draw #21
Equipment Float	Sunbelt Rentals	70726210-0001	14-Jun	\$ 250.00	\$ 250.00	Draw #22
Equipment Float	Sunbelt Rentals	71003004-0001	02-Oct	\$ 200.00	\$ 200.00	Draw #23
Equipment Float	Sunbelt Rentals	71179019-0001	05-Dec	\$ 85.00	\$ 85.00	Draw #26
Repair Temporary Service	Tottle	7235	31-Jul	\$ 1,870.36	\$ 1,870.36	Draw #3
Cable Connect Construction Trailer	Tottle	7327	31-Aug	\$ 645.04	\$ 645.04	Draw #4
Rock Truck	VanRooyen	1276	20-Dec	\$ 13,335.00	\$ 13,335.00	Draw #14
Haul Fill	Whitehead Soils	10947	16-Aug	\$ 765.00	\$ 765.00	Draw #22
Haul Fill	Whitehead Soils	10694	16-Aug	\$ 807.50	\$ 807.50	Draw #22
Haul Fill	Whitehead Soils	10693	15-Aug	\$ 892.50	\$ 892.50	Draw #22
Haul Fill	Whitehead Soils	10692	14-Aug	\$ 850.00	\$ 850.00	Draw #22
Haul Fill	Whitehead Soils	10946	15-Aug	\$ 892.50	\$ 892.50	Draw #22
Signs	Watsons	21582	18-Oct	\$ 349.25	\$ 349.25	Draw #24
Water	Waterman	2018-08-12	12-Aug	\$ 160.00	\$ 160.00	Draw #22
B-1 MISC SUBCONTRACTORS: Total				\$ 328,113.20	\$ 310,437.20	\$ 17,676.00
B-2 MATERIALS:						
Diesel	4Refuel	653186	30-Nov	\$ 152.85	\$ 152.85	Draw #5
Diesel	4Refuel	652534	31-Oct	\$ 1,688.11	\$ 1,688.11	Draw #5
Diesel	4Refuel	653970	07-Jan	\$ 1,706.53	\$ 1,706.53	Draw #5
Diesel	4Refuel	653525	15-Dec	\$ 279.18	\$ 279.18	Draw #5
Diesel	4Refuel	5124446	15-Dec	\$ 392.43	\$ 392.43	Draw #5
Diesel	4Refuel	5126067	31-Dec	\$ 453.72	\$ 453.72	Draw #5
Diesel	4Refuel	5125415	23-Dec	\$ 681.10	\$ 681.10	Draw #5
Diesel	4Refuel	653713	23-Dec	\$ 246.16	\$ 246.16	Draw #5
Diesel	4Refuel	655587	31-Mar	\$ 314.17	\$ 314.17	Draw #6
Diesel	4Refuel	656114	30-Apr	\$ 1,664.95	\$ 1,664.95	Draw #6
Diesel	4Refuel	656376	15-May	\$ 589.59	\$ 589.59	Draw #7
Diesel	4Refuel	656516	23-May	\$ 73.78	\$ 73.78	Draw #7
Diesel	4Refuel	657077	23-Jun	\$ 260.93	\$ 260.93	Draw #8
Diesel	4Refuel	657323	17-Jul	\$ 865.26	\$ 865.26	Draw #9
Diesel	4Refuel	657580	23-Jul	\$ 34.14	\$ 34.14	Draw #9
Diesel	4Refuel	658036	15-Aug	\$ 1,098.77	\$ 1,098.77	Draw #10
Diesel	4Refuel	658277	31-Aug	\$ 665.30	\$ 665.30	Draw #10
Diesel	4Refuel	658568	15-Sep	\$ 2,334.76	\$ 2,334.76	Draw #11
Diesel	4Refuel	659068	15-Oct	\$ 1,357.64	\$ 1,357.64	Draw #12
Diesel	4Refuel	659222	23-Oct	\$ 1,100.74	\$ 1,100.74	Draw #12
Diesel	4Refuel	659367	31-Oct	\$ 339.81	\$ 339.81	Draw #13
Diesel	4Refuel	659492	20-Nov	\$ 527.14	\$ 527.14	Draw #13
Diesel	4Refuel	659841	27-Nov	\$ 1,025.87	\$ 1,025.87	Draw #13
Diesel	4Refuel	660277	15-Dec	\$ 1,547.51	\$ 1,547.51	Draw #14
Diesel	4Refuel	660435	23-Dec	\$ 145.61	\$ 145.61	Draw #14
Diesel	4Refuel	660530	31-Dec	\$ 114.00	\$ 114.00	Draw #14
Diesel	4Refuel	660660	07-Jan	\$ 108.04	\$ 108.04	Draw #15
Diesel	4Refuel	660800	15-Jan	\$ 282.97	\$ 282.97	Draw #15
Diesel	4Refuel	660963	23-Jan	\$ 319.89	\$ 319.89	Draw #15
Diesel	4Refuel	661099	31-Jan	\$ 325.39	\$ 325.39	Draw #15

Diesel	4Refuel	661247	07-Feb	\$ 2,770.24	\$ 2,770.24	Draw #16
Diesel	4Refuel	661388	15-Feb	\$ 2,303.69	\$ 2,303.69	Draw #16
Diesel	4Refuel	661526	23-Feb	\$ 3,506.29	\$ 3,506.29	Draw #16
Diesel	4Refuel	661640	28-Feb	\$ 132.93	\$ 132.93	Draw #17
Diesel	4Refuel	661752	07-Mar	\$ 978.58	\$ 978.58	Draw #17
Diesel	4Refuel	661894	15-Mar	\$ 339.26	\$ 339.26	Draw #17
Diesel	4Refuel	662034	23-Mar	\$ 1,027.69	\$ 1,027.69	Draw #17
Diesel	4Refuel	662173	31-Mar	\$ 843.56	\$ 843.56	Draw #17
Diesel	4Refuel	662293	07-Apr	\$ 353.92	\$ 353.92	Draw #18
Diesel	4Refuel	662406	15-Apr	\$ 92.37	\$ 92.37	Draw #18
Diesel	4Refuel	662553	23-Apr	\$ 680.45	\$ 680.45	Draw #18
Diesel	4Refuel	662663	30-Apr	\$ 1,008.22	\$ 1,008.22	Draw #18
Diesel	4Refuel	662941	15-May	\$ 50.00	\$ 50.00	Draw #19
Diesel	4Refuel	662798	07-May	\$ 657.25	\$ 657.25	Draw #19
Diesel	4Refuel	663091	23-May	\$ 720.69	\$ 720.69	Draw #19
Diesel	4Refuel	663236	31-May	\$ 50.00	\$ 50.00	Draw #19
Diesel	4Refuel	663382	07-Jun	\$ 295.58	\$ 295.58	Draw #20
Diesel	4Refuel	663512	15-Jun	\$ 222.31	\$ 222.31	Draw #20
Diesel	4Refuel	663628	23-Jun	\$ 50.00	\$ 50.00	Draw #20
Diesel	4Refuel	663750	30-Jun	\$ 1,970.72	\$ 1,970.72	Draw #21
Diesel	4Refuel	663910	07-Jul	\$ 621.94	\$ 621.94	Draw #21
Diesel	4Refuel	664034	15-Jul	\$ 681.65	\$ 681.65	Draw #21
Diesel	4Refuel	664177	23-Jul	\$ 496.57	\$ 496.57	Draw #21
Diesel	4Refuel	664321	31-Jul	\$ 2,087.80	\$ 2,087.80	Draw #21
Diesel	4Refuel	664450	07-Aug	\$ 50.00	\$ 50.00	Draw #22
Diesel	4Refuel	664600	15-Aug	\$ 192.54	\$ 192.54	Draw #22
Diesel	4Refuel	664751	23-Aug	\$ 1,023.91	\$ 1,023.91	Draw #22
Diesel	4Refuel	664896	31-Aug	\$ 1,960.19	\$ 1,960.19	Draw #23
Diesel	4Refuel	665035	07-Sep	\$ 324.93	\$ 324.93	Draw #23
Diesel	4Refuel	665197	15-Sep	\$ 983.62	\$ 983.62	Draw #23
Diesel	4Refuel	665823	23-Oct	\$ 3,029.00	\$ 3,029.00	Draw #24
Diesel	4Refuel	665680	15-Oct	\$ 2,156.01	\$ 2,156.01	Draw #24
Diesel	4Refuel	665979	31-Oct	\$ 598.76	\$ 598.76	Draw #24
Diesel	4Refuel	666266	15-Nov	\$ 278.35	\$ 278.35	Draw #25
Diesel	4Refuel	666122	07-Nov	\$ 50.00	\$ 50.00	Draw #25
Diesel	4Refuel	666536	30-Nov	\$ 748.51	\$ 748.51	Draw #26
Diesel	4Refuel	666672	07-Dec	\$ 1,537.45	\$ 1,537.45	Draw #26
Diesel	4Refuel	666840	15-Dec	\$ 1,683.48	\$ 1,683.48	Draw #26
Diesel	4Refuel	667026	23-Dec	\$ 1,606.54	\$ 1,606.54	Draw #26
Diesel	4Refuel	667298	07-Jan	\$ 1,882.51	\$ 1,882.51	Draw #26
Rebar	Albreict	38344	14-Oct	\$ 1,795.00	\$ 1,795.00	Draw #5
Rebar	Albreict	39981	20-Dec	\$ 2,600.00	\$ 2,600.00	Draw #5
Rebar	Albreict	39854	20-Dec	\$ 1,634.16	\$ 1,634.16	Draw #5
Rebar	Albreict	43625	17-May	\$ 1,450.00	\$ 1,450.00	Draw #7
Rebar Silo Area	Albreict	44101	09-May	\$ 23,430.00	\$ 23,430.00	Draw #7
Rebar	Albreict	43617	17-May	\$ 440.00	\$ 440.00	Draw #7
Rebar	Albreict	44018	31-May	\$ 1,790.00	\$ 1,790.00	Draw #7
Rebar Silo Pad Foundation	Albreict	44101	02-Jun	\$ 8,285.00	\$ 8,285.00	Draw #8
Rebar - Grain Elevator	Albreict	A-55726	23-Jul	\$ 5,090.00	\$ 5,090.00	Draw #21
Concrete Form	Art Forms	18-10112	30-Oct	\$ 1,629.00	\$ 1,629.00	Draw #25
Prints	Astley Gilbert	1598870	26-Apr	\$ 231.25	\$ 231.25	Draw #7
Prints	Astley Gilbert	1708984	30-Nov	\$ 49.48	\$ 49.48	Draw #14
Rebar	Bulldog	1852	24-Nov	\$ 5,750.00	\$ 5,750.00	Draw #5
Rebar	Bulldog	1884	28-Feb	\$ 8,250.00	\$ 8,250.00	Draw #5
Rebar	Bulldog	1905	25-May	\$ 10,316.08	\$ 10,316.08	Draw #7
Rebar	Bulldog	1984	24-Oct	\$ 6,035.15	\$ 6,035.15	Draw #12
Cure Blanket	Battlefield	15006564	15-Dec	\$ 521.55	\$ 521.55	Draw #5
Cure Blanket	Battlefield	15006542	14-Dec	\$ 1,738.50	\$ 1,738.50	Draw #5
Cure Blanket	Battlefield	15006524	13-Dec	\$ 579.50	\$ 579.50	Draw #5
Waterstop	Battlefield	15006629	20-Dec	\$ 582.72	\$ 582.72	Draw #5
Waterstop	Battlefield	15006703	23-Dec	\$ 182.10	\$ 182.10	Draw #5
Salt, Gloves	Battlefield	15007191	13-Feb	\$ 74.08	\$ 74.08	Draw #5
Deicer	Battlefield	15007199	14-Feb	\$ 50.16	\$ 50.16	Draw #5
Wheelbarrow	Battlefield	15007656	31-Mar	\$ 157.28	\$ 157.28	Draw #6
Speed Dowel	Battlefield	15008825	19-Jun	\$ 302.00	\$ 302.00	Draw #8
Silt Fence	Battlefield	15010119	06-Sep	\$ 449.50	\$ 449.50	Draw #11
Grout	Battlefield	15012988	22-Feb	\$ 167.04	\$ 167.04	Draw #16
Cement, Sand	Battlefield	15013073	27-Feb	\$ 33.84	\$ 33.84	Draw #16
Plastic	Battlefield	15013781	16-Apr	\$ 38.42	\$ 38.42	Draw #18
Release Agent, Earplugs, Mask	Battlefield	15015556	09-Jul	\$ 308.51	\$ 308.51	Draw #21
Bar ties	Battlefield	15016622	29-Aug	\$ 363.48	\$ 363.48	Draw #22
Gloves	Battlefield	15017785	23-Oct	\$ 27.52	\$ 27.52	Draw #24

Grout	Battlefield	15017596	15-Oct	\$ 26.40	\$ 26.40	Draw #24
Sling, Fluid	Battlefield	15018052	05-Nov	\$ 92.17	\$ 92.17	Draw #25
Propane	Battlefield	15018783	06-Dec	\$ 164.00	\$ 164.00	Draw #26
Propane	Battlefield	15018703	04-Dec	\$ 102.00	\$ 102.00	Draw #26
Geotextile	Battlefield	15018565	28-Nov	\$ 529.85	\$ 529.85	Draw #26
Grout, Speedcrete	Battlefield	15018590	29-Nov	\$ 153.92	\$ 153.92	Draw #26
Compactable Fill	Brant Aggregates	200187	06-Jun	\$ 3,243.07	\$ 3,243.07	Draw #8
Compactable Fill	Brant Aggregates	200217	16-Jun	\$ 2,355.34	\$ 2,355.34	Draw #8
Compactable Fill	Brant Aggregates	200230	20-Jun	\$ 780.62	\$ 780.62	Draw #8
Granular A	Brant Aggregates	200404	16-Aug	\$ 2,885.55	\$ 2,885.55	Draw #11
Underground Pipe Material	Con Cast Pipe	3048501	11-Jan	\$ 10,727.30	\$ 10,727.30	Draw #5
Underground Pipe Material	Con Cast Pipe	3048692	30-Jan	\$ 21,475.47	\$ 21,475.47	Draw #5
Underground Pipe Material	Con Cast Pipe	3049371	09-Mar	\$ 10,691.60	\$ 10,691.60	Draw #5
Underground Pipe Material	Con Cast Pipe	3058902	11-Feb	\$ 454.80	\$ 454.80	Draw #17
Underground Pipe Material	Con Cast Pipe	3059466	14-Mar	\$ 8,906.28	\$ 8,906.28	Draw #17
Underground Pipe Material	Con Cast Pipe	3059437	14-Mar	\$ 11,067.60	\$ 11,067.60	Draw #17
Underground Pipe Material	Con Cast Pipe	3061166	15-May	\$ 3,835.24	\$ 3,835.24	Draw #19
Underground Pipe Material	Con Cast Pipe	3065848	26-Sep	\$ 1,061.60	\$ 1,061.60	Draw #23
Underground Pipe Material	Con Cast Pipe	3066741	24-Oct	\$ 621.28	\$ 621.28	Draw #24
Explovent Pressure Relief Panels	CS Construction Spec	345941	13-Jun	\$ 43,235.29	\$ 43,235.29	Draw #8
Filter Cloth	CRS	1218279	22-Aug	\$ 510.00	\$ 510.00	Draw #3
Oil, Drain Tile, Gloves	CRS	1211059	15-Aug	\$ 176.80	\$ 176.80	Draw #3
Sling, Marking Paint	CRS	1313346	16-Nov	\$ 120.60	\$ 120.60	Draw #5
Blade, Safety Glasses	CRS	1321374	21-Nov	\$ 232.15	\$ 232.15	Draw #5
Stakes, Marking Paint	CRS	1321379	21-Nov	\$ 97.40	\$ 97.40	Draw #5
Filter Cloth, Gloves	CRS	1343173	13-Dec	\$ 212.65	\$ 212.65	Draw #5
Filter Cloth, Gloves	CRS	1343143	13-Dec	\$ 278.20	\$ 278.20	Draw #5
Poly, Tie Wire	CRS	1343129	13-Dec	\$ 286.50	\$ 286.50	Draw #5
Loop Ties	CRS	1332440	02-Dec	\$ 119.39	\$ 119.39	Draw #5
Sling, Bits	CRS	1335390	07-Dec	\$ 161.50	\$ 161.50	Draw #5
Draint Tile Filter, Connector, water stop, etc	CRS	1333246	05-Dec	\$ 259.59	\$ 259.59	Draw #5
Tie wire, nails, epoxy	CRS	1337666	08-Dec	\$ 164.05	\$ 164.05	Draw #5
Brush, Marking paint	CRS	1337653	08-Dec	\$ 73.40	\$ 73.40	Draw #5
Connector, drain tee	CRS	1339044	09-Dec	\$ 25.40	\$ 25.40	Draw #5
Draint Tile Filter, Connector, Sling	CRS	1352822	21-Dec	\$ 444.90	\$ 444.90	Draw #5
Fabric Wire	CRS	1351377	20-Dec	\$ 33.60	\$ 33.60	Draw #5
Waterstop	CRS	1351373	20-Dec	\$ 194.60	\$ 194.60	Draw #5
Drain Tile, Coupling	CRS	1365028	09-Jan	\$ 243.70	\$ 243.70	Draw #5
Brush, trowel, speedcrete	CRS	1364985	09-Jan	\$ 144.40	\$ 144.40	Draw #5
Speedcrete	CRS	1368984	16-Jan	\$ 147.20	\$ 147.20	Draw #5
Squeeze, Cord	CRS	1367098	01-Dec	\$ 98.70	\$ 98.70	Draw #5
Bits	CRS	1376261	24-Jan	\$ 61.24	\$ 61.24	Draw #5
Blade, sling, gloves	CRS	1383870	31-Jan	\$ 75.55	\$ 75.55	Draw #5
Gloves, glasses	CRS	1386607	03-Feb	\$ 22.20	\$ 22.20	Draw #5
Gloves, Loop ties	CRS	1397038	16-Feb	\$ 93.40	\$ 93.40	Draw #5
Chalk, Bits	CRS	1407925	01-Mar	\$ 50.50	\$ 50.50	Draw #5
Bits, Gloves, Tie Wire	CRS	1408970	03-Mar	\$ 124.45	\$ 124.45	Draw #5
Batteries	CRS	1408964	03-Mar	\$ 37.60	\$ 37.60	Draw #5
Bits, Nut Setter	CRS	1414804	10-Mar	\$ 40.50	\$ 40.50	Draw #5
Speedcrete	CRS	1416212	13-Mar	\$ 73.60	\$ 73.60	Draw #5
Bits	CRS	1418205	15-Mar	\$ 61.60	\$ 61.60	Draw #5
Grout, Skid	CRS	1419054	17-Mar	\$ 789.90	\$ 789.90	Draw #5
Loop Ties	CRS	1418993	16-Mar	\$ 54.00	\$ 54.00	Draw #5
Banding Rolls	CRS	1424836	23-Mar	\$ 313.00	\$ 313.00	Draw #5
Sling, Banding Rolls	CRS	1423777	22-Mar	\$ 238.05	\$ 238.05	Draw #5
Filter Cloth	CRS	1422983	21-Mar	\$ 175.00	\$ 175.00	Draw #5
Oil, Bits	CRS	1422988	21-Mar	\$ 34.40	\$ 34.40	Draw #5
Filter Cloth	CRS	1433496	03-Apr	\$ 175.00	\$ 175.00	Draw #6
Grout	CRS	1433550	03-Apr	\$ 1,323.00	\$ 1,323.00	Draw #6
Nails, Gloves	CRS	1445425	18-Apr	\$ 61.50	\$ 61.50	Draw #6
Gloves, bit, quickrete, knife	CRS	1471535	12-May	\$ 178.95	\$ 178.95	Draw #7
Oil	CRS	1471532	12-May	\$ 63.80	\$ 63.80	Draw #7
Loop ties, Glasses	CRS	1467784	09-May	\$ 145.20	\$ 145.20	Draw #7
Ties	CRS	1474616	16-May	\$ 49.31	\$ 49.31	Draw #7
Grout,	CRS	1475338	16-May	\$ 192.00	\$ 192.00	Draw #7
Bit, nails, knife	CRS	1475342	16-May	\$ 87.40	\$ 87.40	Draw #7
Stakes	CRS	1478724	18-May	\$ 125.00	\$ 125.00	Draw #7
Quikrete, broom	CRS	1485971	25-May	\$ 46.10	\$ 46.10	Draw #7
Marking Paint	CRS	1465749	08-May	\$ 47.40	\$ 47.40	Draw #7
Bits	CRS	1507314	13-Jun	\$ 49.00	\$ 49.00	Draw #8
Sling, Silt Fence, Wood Stakes	CRS	1518784	22-Jun	\$ 203.60	\$ 203.60	Draw #8
Delivery Charge	CRS	1507263	12-Jun	\$ 50.00	\$ 50.00	Draw #8

Paint, Tarp, Nails, Bits, Stakes	CRS	1501497	08-Jun	\$ 167.70	\$ 167.70	Draw #8
Nails, Paint	CRS	1503356	09-Jun	\$ 99.40	\$ 99.40	Draw #8
CPD Floor Hardener Credit	CRS	1498213C	12-Jun	-\$ 33.80	-\$ 33.80	Draw #8
Poly Light Clear	CRS	1498198	06-Jun	\$ 67.60	\$ 67.60	Draw #8
Nut setter	CRS	1498207	06-Jun	\$ 53.80	\$ 53.80	Draw #8
Nails, Paint, Hose	CRS	1515365	19-Jun	\$ 183.35	\$ 183.35	Draw #8
Danger Sign	CRS	1515569	20-Jun	\$ 31.50	\$ 31.50	Draw #8
Cement, CPD Floor Hardener	CRS	1498213	06-Jun	\$ 166.35	\$ 166.35	Draw #8
Paint	CRS	1527441	27-Jun	\$ 10.00	\$ 10.00	Draw #8
Gloves, Quikrete	CRS	1527442	27-Jun	\$ 37.80	\$ 37.80	Draw #8
Grout, Gloves	CRS	1526171	26-Jun	\$ 115.50	\$ 115.50	Draw #8
Extension Cord	CRS	1526165	26-Jun	\$ 174.30	\$ 174.30	Draw #8
Sling	CRS	1571986	09-Aug	\$ 75.80	\$ 75.80	Draw #10
Sub Pump	CRS	1571976	09-Aug	\$ 670.00	\$ 670.00	Draw #10
Wood Stakes	CRS	1580221	15-Aug	\$ 110.00	\$ 110.00	Draw #10
Edger	CRS	1595800	22-Aug	\$ 12.00	\$ 12.00	Draw #10
Chalk, mason line, nails, marking paint	CRS	1601168	31-Aug	\$ 104.95	\$ 104.95	Draw #10
Super Poly	CRS	1608286	08-Sep	\$ 1,183.00	\$ 1,183.00	Draw #11
Caution Tape	CRS	1608283	08-Sep	\$ 12.95	\$ 12.95	Draw #11
Bits	CRS	1619090	18-Sep	\$ 30.60	\$ 30.60	Draw #11
Safety Glasses	CRS	1610040	09-Sep	\$ 14.80	\$ 14.80	Draw #11
Wood Stakes	CRS	1610042	11-Sep	\$ 132.50	\$ 132.50	Draw #11
Silt Fence	CRS	1621155	19-Sep	\$ 210.00	\$ 210.00	Draw #11
Bits	CRS	1629471	25-Sep	\$ 76.76	\$ 76.76	Draw #11
Cipadeck	CRS	1631374	27-Sep	\$ 168.00	\$ 168.00	Draw #11
Oil Form	CRS	1631378	27-Sep	\$ 63.80	\$ 63.80	Draw #11
Hammer, Shovel	CRS	1667771	26-Oct	\$ 59.90	\$ 59.90	Draw #12
Chalk, Float, Glove, Paint	CRS	1638431	03-Oct	\$ 224.30	\$ 224.30	Draw #12
Trowel	CRS	1640963	05-Oct	\$ 39.40	\$ 39.40	Draw #12
Oil Form	CRS	1640921	05-Oct	\$ 127.60	\$ 127.60	Draw #12
Sling	CRS	1647449	12-Oct	\$ 99.80	\$ 99.80	Draw #12
Scru-it	CRS	1662808	24-Oct	\$ 50.00	\$ 50.00	Draw #12
Oil, battery, bits, gloves, blade	CRS	1654670	17-Oct	\$ 217.80	\$ 217.80	Draw #12
Tape, Tarp	CRS	1656207	18-Oct	\$ 127.93	\$ 127.93	Draw #12
Tape, Poly	CRS	1656214	18-Oct	\$ 135.75	\$ 135.75	Draw #12
Oil, Blade	CRS	1656211	18-Oct	\$ 159.40	\$ 159.40	Draw #12
Wood Stakes	CRS	1604624	05-Sep	\$ 70.00	\$ 70.00	Draw #13
Level	CRS	1672682	31-Oct	\$ 190.00	\$ 190.00	Draw #17
L Bars	Canada Wide	64282	02-Sep	\$ 1,335.75	\$ 1,335.75	Draw #4
50mm Conc CB Grade Ring	Emco Corporation	31003240-00	12-Dec	\$ 295.00	\$ 295.00	Draw #5
150mm Cplg	Emco Corporation	31003351-00	12-Jan	\$ 12.40	\$ 12.40	Draw #5
Misc Material	Emco Corporation	31003423-00	31-Jan	\$ 5,913.83	\$ 5,913.83	Draw #5
Misc Material	Emco Corporation	31003428-00	31-Jan	\$ 90.12	\$ 90.12	Draw #5
Coupling	Emco Corporation	31003419-00	31-Jan	\$ 176.10	\$ 176.10	Draw #5
PVC Pipe	Emco Corporation	31003437-00	02-Feb	\$ 75.00	\$ 75.00	Draw #5
PVC Pipe, Etc	Emco Corporation	31003593-00	16-Mar	\$ 76.30	\$ 76.30	Draw #6
PVC	Emco Corporation	31003597-00	16-Mar	\$ 83.55	\$ 83.55	Draw #6
PVC Pipe	Emco Corporation	31006863-00	22-Feb	\$ 2,336.00	\$ 2,336.00	Draw #17
Sewer Pipe	Emco Corporation	31007263-00	20-Apr	\$ 84.00	\$ 84.00	Draw #18
Sewer Pipe, Elbows, cement	Emco Corporation	31007250-00	19-Apr	\$ 177.50	\$ 177.50	Draw #18
PVC Pipe, Cap, Ets	Emco Corporation	31007262-00	24-Apr	\$ 2,604.05	\$ 2,604.05	Draw #19
Underground Material	Emco Corporation	31007704-00	04-Jun	\$ 30,287.50	\$ 30,287.50	Draw #20
Underground Material	Emco Corporation	31007704-01	04-Jun	\$ 3,985.00	\$ 3,985.00	Draw #20
Underground Material	Emco Corporation	31007704-02	04-Jun	\$ 2,100.00	\$ 2,100.00	Draw #20
Underground Material	Emco Corporation	31007706-00	04-Jun	\$ 13,902.53	\$ 13,902.53	Draw #20
Underground Material	Emco Corporation	31008022-00	26-Jun	\$ 96.00	\$ 96.00	Draw #20
Underground Material	Emco Corporation	31008005-00	26-Jun	\$ 613.05	\$ 613.05	Draw #20
Underground Material	Emco Corporation	31007994-00	26-Jun	\$ 794.75	\$ 794.75	Draw #20
Underground Material	Emco Corporation	31007986-00	26-Jun	\$ 68.80	\$ 68.80	Draw #20
Underground Material	Emco Corporation	31008030-00	27-Jun	\$ 84.00	\$ 84.00	Draw #20
Underground Material	Emco Corporation	31008034-00	29-Jun	\$ 310.85	\$ 310.85	Draw #20
Underground Material	Emco Corporation	31007724-00	04-Jun	\$ 4,541.45	\$ 4,541.45	Draw #20
Underground Material	Emco Corporation	31008218-00	12-Jul	\$ 44.30	\$ 44.30	Draw #21
Underground Material	Emco Corporation	31008219-00	12-Jul	\$ 19.85	\$ 19.85	Draw #21
Underground Material	Emco Corporation	31008247-00	16-Jul	\$ 144.85	\$ 144.85	Draw #21
Underground Material	Emco Corporation	31008317-00	20-Jul	\$ 204.85	\$ 204.85	Draw #21
Underground Material	Emco Corporation	31008186-01	11-Jul	\$ 1,665.20	\$ 1,665.20	Draw #21
Underground Material	Emco Corporation	31008109-00	05-Jul	\$ 780.00	\$ 780.00	Draw #21
Underground Material	Emco Corporation	31008145-00	09-Jul	\$ 600.00	\$ 600.00	Draw #21
Underground Material	Emco Corporation	31008128-00	09-Jul	\$ 195.00	\$ 195.00	Draw #21
Underground Material	Emco Corporation	31008120-00	09-Jul	\$ 1,707.77	\$ 1,707.77	Draw #21
Underground Material	Emco Corporation	31008186-00	11-Jul	\$ 109.50	\$ 109.50	Draw #21

Underground Material	Emco Corporation	31008179-00	11-Jul	\$ 1,513.75	\$ 1,513.75	Draw #21
Underground Material	Emco Corporation	31008311-00	20-Jul	\$ 2,401.90	\$ 2,401.90	Draw #21
Underground Material	Emco Corporation	31008310-00	20-Jul	\$ 703.20	\$ 703.20	Draw #21
Underground Material	Emco Corporation	31008306-00	20-Jul	\$ 929.50	\$ 929.50	Draw #21
Underground Material	Emco Corporation	31008384-00	26-Jul	\$ 298.00	\$ 298.00	Draw #22
Underground Material	Emco Corporation	31008520-00	10-Aug	\$ 4,044.56	\$ 4,044.56	Draw #22
Underground Material	Emco Corporation	31008365-00	25-Jul	\$ 350.40	\$ 350.40	Draw #22
Underground Material	Emco Corporation	31008356-00	25-Jul	\$ 193.20	\$ 193.20	Draw #22
Underground Material	Emco Corporation	31008400-00	15-Aug	\$ 167.00	\$ 167.00	Draw #22
Underground Material	Emco Corporation	31008400-01	31-Aug	\$ 167.00	\$ 167.00	Draw #23
Underground Material	Emco Corporation	31008889-00	14-Sep	\$ 71.20	\$ 71.20	Draw #23
Underground Material	Emco Corporation	31008883-00	12-Sep	\$ 129.30	\$ 129.30	Draw #23
Underground Material	Emco Corporation	31009122-00	02-Oct	\$ 125.95	\$ 125.95	Draw #24
Underground Material	Emco Corporation	31009291-00	16-Oct	\$ 158.90	\$ 158.90	Draw #24
Underground Material	Emco Corporation	31009272-00	15-Oct	\$ 12.00	\$ 12.00	Draw #24
Underground Material	Emco Corporation	31009259-00	15-Oct	\$ 150.00	\$ 150.00	Draw #24
Underground Material	Emco Corporation	31009247-00	15-Oct	\$ 1,284.80	\$ 1,284.80	Draw #24
Underground Material	Emco Corporation	21204870-00	19-Oct	\$ 307.56	\$ 307.56	Draw #24
Underground Material	Emco Corporation	31009172-00	05-Oct	\$ 71.20	\$ 71.20	Draw #24
Underground Material	Emco Corporation	31009371-00	22-Oct	\$ 195.00	\$ 195.00	Draw #24
Underground Material	Emco Corporation	31009504-00	05-Nov	\$ 234.05	\$ 234.05	Draw #25
Underground Material	Emco Corporation	31009530-00	07-Nov	\$ 384.00	\$ 384.00	Draw #25
Underground Material	Emco Corporation	31009583-01	14-Nov	\$ 430.65	\$ 430.65	Draw #25
Underground Material	Emco Corporation	31009583-00	14-Nov	\$ 1,726.40	\$ 1,726.40	Draw #25
Underground Material	Emco Corporation	31009749-00	29-Nov	\$ 4,774.80	\$ 4,774.80	Draw #26
Underground Material	Emco Corporation	31009747-00	29-Nov	\$ 120.70	\$ 120.70	Draw #26
Underground Material	Emco Corporation	31009713-00	23-Nov	\$ 95.70	\$ 95.70	Draw #26
Underground Material	Emco Corporation	31009790-00	04-Dec	\$ 58.50	\$ 58.50	Draw #26
Underground Material	Emco Corporation	31009795-00	04-Dec	\$ 180.50	\$ 180.50	Draw #26
Underground Material	Emco Corporation	31009805-00	06-Dec	\$ 58.40	\$ 58.40	Draw #26
Underground Material	Emco Corporation	31009827-00	06-Dec	\$ 678.00	\$ 678.00	Draw #26
Underground Material	Emco Corporation	31009900-00	14-Dec	\$ 665.00	\$ 665.00	Draw #26
Underground Material	Emco Corporation	31009920-00	17-Dec	\$ 210.00	\$ 210.00	Draw #26
Underground Material	Emco Corporation	31010045-00	19-Jan	\$ 420.00		\$ 420.00
Concrete	Essroc	8020943	10-Dec	\$ 5,577.00	\$ 5,577.00	Draw #5
Concrete	Essroc	8020940	10-Dec	\$ 4,077.00	\$ 4,077.00	Draw #5
Concrete	Essroc	8020925	07-Dec	\$ 31,748.00	\$ 31,748.00	Draw #5
Concrete	Essroc	8020975	21-Dec	\$ 67,728.00	\$ 67,728.00	Draw #5
Concrete	Essroc	8021070	04-Feb	\$ 11,835.00	\$ 11,835.00	Draw #5
Concrete	Essroc	8021098	15-Feb	\$ 11,835.00	\$ 11,835.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000085	17-Mar	\$ 11,680.00	\$ 11,680.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000040	02-Mar	\$ 2,672.00	\$ 2,672.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000310	17-Mar	\$ 2,768.00	\$ 2,768.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000312	17-Mar	\$ 580.00	\$ 580.00	Draw #5
Concrete	Essroc - Lehigh Hanson	25000556	21-Mar	\$ 10,874.00	\$ 10,874.00	Draw #5
Misc Material	Fastenal	ONBRN197062	02-Dec	\$ 53.86	\$ 53.86	Draw #5
Power Lube	Fastenal	ONBRN197536	15-Dec	\$ 12.40	\$ 12.40	Draw #5
T Rod	Fastenal	ONBRN198588	23-Jan	\$ 324.71	\$ 324.71	Draw #5
T Rod	Fastenal	ONBRN198498	20-Jan	\$ 184.26	\$ 184.26	Draw #5
Misc Material	Fastenal	ONBRN199719	28-Feb	\$ 32.50	\$ 32.50	Draw #5
Misc Material	Fastenal	ONBRN202509	18-May	\$ 94.47	\$ 94.47	Draw #7
Misc Material	Fastenal	ONBRN202137	10-May	\$ 21.58	\$ 21.58	Draw #7
Misc Material	Fastenal	ONBRN203051	05-Jun	\$ 1,030.08	\$ 1,030.08	Draw #8
Misc Material	Fastenal	ONBRN203063	05-Jun	\$ 39.22	\$ 39.22	Draw #8
Misc Material	Fastenal	ONBRN203073	05-Jun	\$ 119.22	\$ 119.22	Draw #8
Misc Material	Fastenal	ONBRN203396	13-Jun	\$ 4.44	\$ 4.44	Draw #8
Misc Material	Fastenal	ONBR146399	30-Jun	\$ 95.09	\$ 95.09	Draw #8
Misc Material	Fastenal	ONBRN203657	21-Jun	\$ 98.00	\$ 98.00	Draw #8
Misc Material	Fastenal	ONBRN204789	25-Jul	\$ 196.00	\$ 196.00	Draw #9
Misc Material	Fastenal	ONBRN205255	09-Aug	\$ 78.05	\$ 78.05	Draw #10
Misc Material	Fastenal	ONBRN205271	09-Aug	\$ 24.50	\$ 24.50	Draw #10
Misc Material	Fastenal	ONBRN205722	23-Aug	\$ 107.31	\$ 107.31	Draw #10
Misc Material	Fastenal	ONBRN207335	10-Oct	\$ 138.08	\$ 138.08	Draw #12
Misc Material	Fastenal	ONBRN209529	11-Dec	\$ 12.22	\$ 12.22	Draw #14
Misc Material	Fastenal	ONBRN211083	30-Jan	\$ 110.27	\$ 110.27	Draw #15
Misc Material	Fastenal	ONBR150043	05-Feb	\$ 35.50	\$ 35.50	Draw #16
Misc Material	Fastenal	ONBRN211855	21-Feb	\$ 135.43	\$ 135.43	Draw #17
Misc Material	Fastenal	ONBRN213127	27-Mar	\$ 179.84	\$ 179.84	Draw #17
Misc Material	Fastenal	ONBRN213761	11-Apr	\$ 107.98	\$ 107.98	Draw #18
Misc Material	Fastenal	ONBRN214101	19-Apr	\$ 34.16	\$ 34.16	Draw #18
Misc Material	Fastenal	ONBRN215730	29-May	\$ 21.78	\$ 21.78	Draw #19
Misc Material	Fastenal	ONBRN215676	28-May	\$ 124.00	\$ 124.00	Draw #19

Misc Material	Fastenal	ONBRN217313	09-Jul	\$ 111.92	\$ 111.92	Draw #21
Misc Material	Fastenal	ONBRN217631	17-Jul	\$ 103.00	\$ 103.00	Draw #21
Misc Material	Fastenal	ONBRN218914	20-Aug	\$ 98.00	\$ 98.00	Draw #22
Misc Material	Fastenal	ONBRN219062	23-Aug	\$ 107.50	\$ 107.50	Draw #22
Misc Material	Fastenal	ONBRN219387	31-Aug	\$ 60.02	\$ 60.02	Draw #22
Misc Material	Fastenal	ONBRN219128	24-Aug	\$ 107.50	\$ 107.50	Draw #22
Misc Material	Fastenal	ONBRN219712	10-Sep	\$ 257.60	\$ 257.60	Draw #23
Misc Material	Fastenal	ONBRN221223	17-Oct	\$ 43.54	\$ 43.54	Draw #24
Misc Material	Fastenal	ONBRN221221	17-Oct	\$ 31.06	\$ 31.06	Draw #24
Misc Material	Fastenal	ONBRN222646	21-Nov	\$ 152.10	\$ 152.10	Draw #26
Misc Material	Fastenal	ONBRN223634	17-Dec	\$ 80.74	\$ 80.74	Draw #26
Misc Material	Fastenal	ONBRN224014	03-Jan	\$ 12.32		\$ 12.32
Misc Material	Fastenal	ONBRN224728	21-Jan	\$ 35.71		\$ 35.71
Misc Material	Fastenal	ONBRN224590	17-Jan	\$ 17.00		\$ 17.00
Anchor	Form & Build	287126	06-Apr	\$ 47.70	\$ 30.54	\$ 17.16
Anchor, Breakback	Form & Build	287296	09-Apr	\$ 498.76	\$ 498.76	Draw #18
Coil Tie, Ties, Gloves	Form & Build	309113	03-Jul	\$ 1,068.40	\$ 1,068.40	Draw #21
Elec Materials	Gerrie	9430347	15-Aug	\$ 178.40	\$ 178.40	Draw #4
Elec Materials	Gerrie	9740117	17-Apr	\$ 25.15	\$ 25.15	Draw #6
Elec Materials	Gerrie	10073248	22-Dec	\$ 18.85	\$ 18.85	Draw #14
Elec Materials	Gerrie	10166481	13-Mar	\$ 70.63	\$ 70.63	Draw #18
Elec Materials	Gerrie	10175091	20-Mar	\$ 59.96	\$ 59.96	Draw #18
Elec Materials	Gerrie	10188753	29-Mar	\$ 71.68	\$ 71.68	Draw #18
Elec Materials	Gerrie	10293616	20-Jun	\$ 89.15	\$ 89.15	Draw #20
Elec Materials	Gerrie	10327919	17-Jul	\$ 94.04	\$ 94.04	Draw #22
Elec Materials	Gerrie	10357125	09-Aug	\$ 14.65	\$ 14.65	Draw #23
Spruce	Harold & Goetz	1779789	18-Nov	\$ 465.00	\$ 465.00	Draw #5
Spruce	Harold & Goetz	1780647	16-Dec	\$ 377.00	\$ 377.00	Draw #5
Delivery Charge	Harold & Goetz	1780491	13-Dec	\$ 25.00	\$ 25.00	Draw #5
Spruce	Harold & Goetz	1780490	13-Dec	\$ 408.00	\$ 408.00	Draw #5
Safety Salt	Harold & Goetz	1780435	12-Dec	\$ 67.90	\$ 67.90	Draw #5
Spruce	Harold & Goetz	1780434	12-Dec	\$ 697.00	\$ 697.00	Draw #5
Screws, Screwdriver	Harold & Goetz	1781410	30-Jan	\$ 95.92	\$ 95.92	Draw #5
Spruce	Harold & Goetz	1781407	30-Jan	\$ 230.94	\$ 230.94	Draw #5
Spruce	Harold & Goetz	1781406	30-Jan	\$ 1,090.40	\$ 1,090.40	Draw #5
Spruce	Harold & Goetz	1781202	19-Jan	\$ 217.60	\$ 217.60	Draw #5
Spruce	Harold & Goetz	1781352	26-Jan	\$ 1,049.00	\$ 1,049.00	Draw #5
Spruce	Harold & Goetz	1782006	27-Feb	\$ 710.26	\$ 710.26	Draw #5
Spruce	Harold & Goetz	1784246	23-May	\$ 1,976.26	\$ 1,976.26	Draw #7
Spruce	Harold & Goetz	1784086	17-May	\$ 3,785.68	\$ 3,785.68	Draw #7
Spruce	Harold & Goetz	1783831	09-May	\$ 467.40	\$ 467.40	Draw #7
Spruce	Harold & Goetz	1783754	08-May	\$ 490.28	\$ 490.28	Draw #7
Screws	Harold & Goetz	1784959	13-Jun	\$ 72.84	\$ 72.84	Draw #8
Spruce	Harold & Goetz	1784934	12-Jun	\$ 1,623.00	\$ 1,623.00	Draw #8
Anchor Stud	Harold & Goetz	1784705	05-Jun	\$ 323.00	\$ 323.00	Draw #8
Spruce	Harold & Goetz	1786232	24-Jul	\$ 1,367.00	\$ 1,367.00	Draw #9
Spruce, Screws	Harold & Goetz	1787453	01-Sep	\$ 215.89	\$ 215.89	Draw #12
Material Return	Harold & Goetz	1789154	31-Oct	-\$ 57.20	-\$ 57.20	Draw #13
Spruce, Screws	Harold & Goetz	1789150	31-Oct	\$ 220.48	\$ 220.48	Draw #13
Spruce Sheeting	Harold & Goetz	1788465	06-Oct	\$ 1,881.00	\$ 1,881.00	Draw #13
Spruce	Harold & Goetz	1788368	04-Oct	\$ 505.00	\$ 505.00	Draw #13
Hinge, Spruce, etc	Harold & Goetz	1791253	22-Jan	\$ 373.32	\$ 373.32	Draw #16
Spruce	Harold & Goetz	1792686	22-Mar	\$ 1,154.76	\$ 1,154.76	Draw #18
Spruce	Harold & Goetz	1792742	23-Mar	\$ 1,044.60	\$ 1,044.60	Draw #18
Spruce, Screws	Harold & Goetz	1793084	09-Apr	\$ 1,421.14	\$ 1,421.14	Draw #19
Spruce	Harold & Goetz	1795196	14-Jun	\$ 120.88	\$ 120.88	Draw #21
Spruce	Harold & Goetz	1796170	16-Jul	\$ 1,756.72	\$ 1,756.72	Draw #22
Spruce Sheeting, Bits	Harold & Goetz	1797610	29-Aug	\$ 1,064.75	\$ 1,064.75	Draw #23
Spruce	Harold & Goetz	1797669	31-Aug	\$ 528.44	\$ 528.44	Draw #23
Spruce Sheeting	Harold & Goetz	1797119	15-Aug	\$ 1,608.28	\$ 1,608.28	Draw #23
Spruce Sheeting	Harold & Goetz	1797352	22-Aug	\$ 1,432.36	\$ 1,432.36	Draw #23
Spruce Sheeting	Harold & Goetz	1797808	06-Sep	\$ 600.70	\$ 600.70	Draw #24
2x4x16 Spruce	Harold & Goetz	1700012	03-Dec	\$ 313.00		\$ 313.00
Spruce & Strapping	Harold & Goetz	1700179	10-Dec	\$ 516.60		\$ 516.60
Bits, Screws, Sienna	Harold & Goetz	1700218	11-Dec	\$ 249.20		\$ 249.20
Sienna	Harold & Goetz	1700145	07-Dec	-\$ 59.10		-\$ 59.10
Spruce, Screws	Harold & Goetz	1700383	18-Dec	\$ 158.29		\$ 158.29
Spruce Sheeting	Harold & Goetz	1700467	20-Dec	\$ 305.88		\$ 305.88
Styrofoam	Hewson Bros	052905-1	16-Jan	\$ 621.90	\$ 621.90	Draw #5
Styrofoam	Hewson Bros	053237-1	02-Feb	\$ 621.90	\$ 621.90	Draw #8
Styrofoam	Hewson Bros	1706-006388	20-Jun	\$ 621.90	\$ 621.90	Draw #9
Styrofoam	Hewson Bros	1705-003590	17-May	\$ 932.85	\$ 932.85	Draw #10

Styrofoam	Hewson Bros	1806-037889	25-Jun	\$	326.61	\$	326.61	Draw #20
Styrofoam	Hewson Bros	1809-046027	25-Sep	\$	2,052.00	\$	2,052.00	Draw #23
Styrofoam	Hewson Bros	1809-039703	17-Jul	\$	310.95	\$	310.95	Draw #25
Styrofoam	Hewson Bros	1809-052846	04-Dec	\$	1,648.05	\$	1,648.05	Draw #26
Styrofoam	Hewson Bros	1812-052971	05-Dec	\$	659.22	\$	659.22	Draw #26
Styrofoam	Hewson Bros	1812-053177	07-Dec	\$	329.61	\$	329.61	Draw #26
Carbon Angle	Hunter Steel	1358765	20-Jan	\$	770.00	\$	770.00	Draw #5
Carbon Rebar	Hunter Steel	1362911	08-Jun	\$	2,792.66	\$	2,792.66	Draw #8
Carbon Mesh	Hunter Steel	1363160	15-Jun	\$	650.00	\$	650.00	Draw #8
Carbon Rebar	Hunter Steel	1364462	28-Jul	\$	1,494.67	\$	1,494.67	Draw #9
Carbon Angle	Hunter Steel	1367539	31-Oct	\$	48.90	\$	48.90	Draw #12
Carbon Rebar	Hunter Steel	1366762	11-Oct	\$	2,376.52	\$	2,376.52	Draw #12
Carbon Angle	Hunter Steel	1371225	20-Mar	\$	103.70	\$	103.70	Draw #17
Carbon Rebar	Hunter Steel	1370940	09-Mar	\$	629.45	\$	629.45	Draw #17
Carbon Rebar	Hunter Steel	1371038	13-Mar	\$	558.40	\$	558.40	Draw #17
Carbon Rebar	Hunter Steel	1376047	29-Aug	\$	7,124.06	\$	7,124.06	Draw #22
Carbon Angle	Hunter Steel	1378868	04-Dec	\$	115.59	\$	115.59	Draw #26
Carbon Angle, Rebar	Hunter Steel	1379099	11-Dec	\$	1,918.27	\$	1,918.27	Draw #26
Carbon Rebar	Hunter Steel	1379484	02-Jan	\$	1,003.00	\$	1,003.00	Draw #26
Carbon Rebar	Hunter Steel	1379710	10-Jan	\$	367.77			\$ 367.77
Carbon Angle	Hunter Steel	1379928	17-Jan	\$	195.60			\$ 195.60
Hex nut, Wrench, Anchor	HD Supply	INV10745422	19-Jun	\$	142.11	\$	142.11	Draw #8
Hex Nut, Anchor, bits	HD Supply	INV107457872	21-Jun	\$	691.77	\$	691.77	Draw #8
Hex nut, anchors	HD Supply	INV107540727	09-Aug	\$	141.29	\$	141.29	Draw #10
Anchor, screws, master lock	HD Supply	INV107538972	09-Aug	\$	255.22	\$	255.22	Draw #10
Socket, hex cap	HD Supply	INV107614841	21-Sep	\$	64.55	\$	64.55	Draw #11
L Anchor, hex nut	HD Supply	INV107614830	21-Sep	\$	202.99	\$	202.99	Draw #11
Misc Material	HD Supply	INV107590504	08-Sep	\$	341.22	\$	341.22	Draw #11
Anchor, Hex Nut	HD Supply	INV107645654	11-Oct	\$	61.73	\$	61.73	Draw #12
Anchor	HD Supply	INV107643404	10-Oct	\$	31.81	\$	31.81	Draw #12
Anchor	HD Supply	INV107643385	10-Oct	\$	213.13	\$	213.13	Draw #12
Light Bulb	HD Supply	INV107863736	27-Feb	\$	30.75	\$	30.75	Draw #17
Light Bulb	HD Supply	INV107863897	27-Feb	\$	234.93	\$	234.93	Draw #17
Light Bulb	HD Supply	INV107854700	21-Feb	\$	44.64	\$	44.64	Draw #17
Stinglight, Broom, Sheathing, Wire	HD Supply	INV107886866	13-Mar	\$	746.20	\$	746.20	Draw #17
Stinglight, Comb, Hex nut, Garbage Bag	HD Supply	INV107898982	20-Mar	\$	274.64	\$	274.64	Draw #17
Stringlight	HD Supply	INV107915120	29-Mar	\$	100.00	\$	100.00	Draw #18
Stinglight, Markers, Horn	HD Supply	INV108040613	08-Jun	\$	123.31	\$	123.31	Draw #20
Stringlight, Eyewear, Bulbs	HD Supply	INV108036644	06-Jun	\$	102.02	\$	102.02	Draw #20
String Lights	HD Supply	INV108109586	17-Jul	\$	94.47	\$	94.47	Draw #21
Hammer kit	HD Supply	INV108236455	27-Sep	\$	551.63	\$	551.63	Draw #24
Marker, Signs	HD Supply	INV108299130	02-Nov	\$	293.21	\$	293.21	Draw #25
Anchor, Nut	HD Supply	INV108364927	11-Dec	\$	109.68	\$	109.68	Draw #26
Anchor	HD Supply	INV10837598	17-Dec	\$	72.15	\$	72.15	Draw #26
Cabinet Measureup Briar Park	Home Depot	325725465	02-Aug	\$	100.00	\$	100.00	Draw #9
Home Depot BP	Home Depot	77681	24-Aug	\$	3,538.45	\$	3,538.45	Draw #10
Counters BP	Home Depot	84380	03-Oct	\$	2,788.11	\$	2,788.11	Draw #11
Counters BP	Home Depot	84372	03-Oct	\$	300.04	\$	300.04	Draw #11
Counter BP	Home Depot		09-Nov	\$	112.50	\$	112.50	Draw #13
Misc Material Receipts	Home Depot /Loves			\$	459.59	\$	459.59	Draw #13
Washroom Accessories	Inter Co	62286	23-Nov	\$	1,011.00	\$	1,011.00	Draw #25
Headrail	Inter Co	62535	06-Jan	\$	740.00			\$ 740.00
Door Stop / Latch Keeper	Inter Co	62612	17-Jan	\$	75.00			\$ 75.00
19mm Granular	James Dick	1055994	18-Aug	\$	470.33	\$	470.33	Draw #10
19mm Granular	James Dick	1053569	21-Jul	\$	147.67	\$	147.67	Draw #11
19mm Granular	James Dick	1067174	09-Feb	\$	970.27	\$	970.27	Draw #16
19mm Granular	James Dick	1067046	02-Feb	\$	13,563.94	\$	13,563.94	Draw #16
19mm Granular	James Dick	1067175	09-Feb	\$	2,426.86	\$	2,426.86	Draw #16
19mm Granular	James Dick	1067452	22-Feb	\$	328.95	\$	328.95	Draw #17
19mm Granular	James Dick	1067453	23-Feb	\$	431.01	\$	431.01	Draw #17
19mm Granular	James Dick	1067646	28-Feb	\$	759.70	\$	759.70	Draw #17
19mm Granular	James Dick	1067944	09-Mar	\$	658.80	\$	658.80	Draw #17
19mm Granular	James Dick	1067941	09-Mar	\$	154.80	\$	154.80	Draw #17
19mm Granular	James Dick	1068125	16-Mar	\$	2,214.22	\$	2,214.22	Draw #17
19mm Granular	James Dick	1069416	21-Apr	\$	493.58	\$	493.58	Draw #18
19mm Granular	James Dick	1069952	30-Apr	\$	588.52	\$	588.52	Draw #20
19mm Granular	James Dick	1069955	30-Apr	\$	191.79	\$	191.79	Draw #20
19mm Granular	James Dick	1069957	30-Apr	\$	1,988.74	\$	1,988.74	Draw #20
19mm Granular	James Dick	1074865	23-Jun	\$	578.34	\$	578.34	Draw #20
19mm Granular	James Dick	1075463	30-Jun	\$	4,062.26	\$	4,062.26	Draw #20
19mm Granular	James Dick	1075469	30-Jun	\$	195.93	\$	195.93	Draw #20
19mm Granular	James Dick	1075468	30-Jun	\$	1,383.41	\$	1,383.41	Draw #20

Sand Fill	James Dick	1070255	03-May	\$ 131.22	\$ 131.22	Draw #19
19mm Granular	James Dick	1076096	07-Jul	\$ 767.44	\$ 767.44	Draw #21
19mm Granular	James Dick	1076097	07-Jul	\$ 595.82	\$ 595.82	Draw #21
19mm Granular	James Dick	1077282	21-Jul	\$ 194.68	\$ 194.68	Draw #21
19mm Granular	James Dick	1077283	21-Jul	\$ 1,074.98	\$ 1,074.98	Draw #21
19mm Granular	James Dick	1077286	21-Jul	\$ 379.45	\$ 379.45	Draw #21
19mm Granular	James Dick	1077287	21-Jul	\$ 1,340.67	\$ 1,340.67	Draw #21
19mm Granular	James Dick	1076695	14-Jul	\$ 191.26	\$ 191.26	Draw #21
19mm Granular	James Dick	1076694	14-Jul	\$ 570.16	\$ 570.16	Draw #21
19mm Granular	James Dick	1076692	14-Jul	\$ 1,096.00	\$ 1,096.00	Draw #21
19mm Granular	James Dick	1076690	14-Jul	\$ 578.26	\$ 578.26	Draw #21
19mm Granular	James Dick	1076689	14-Jul	\$ 966.78	\$ 966.78	Draw #21
19mm Granular	James Dick	1077288	21-Jul	\$ 192.33	\$ 192.33	Draw #21
19mm Granular	James Dick	1077880	28-Jul	\$ 575.20	\$ 575.20	Draw #22
19mm Granular	James Dick	1083879	05-Oct	\$ 388.71	\$ 388.71	Draw #24
19mm Granular	James Dick	1083880	05-Oct	\$ 219.60	\$ 219.60	Draw #24
19mm Granular	James Dick	1083881	05-Oct	\$ 9461.80	\$ 9,461.80	Draw #24
19mm Granular	James Dick	1084414	13-Oct	\$ 1,198.30	\$ 1,198.30	Draw #24
19mm Granular	James Dick	1084413	13-Oct	\$ 1,389.17	\$ 1,389.17	Draw #24
19mm Granular	James Dick	1084412	13-Oct	\$ 1,681.22	\$ 1,681.22	Draw #24
19mm Granular	James Dick	1083370	30-Sep	\$ 396.27	\$ 396.27	Draw #24
19mm Granular	James Dick	1083371	30-Sep	\$ 584.83	\$ 584.83	Draw #24
19mm Granular	James Dick	1083369	30-Sep	\$ 387.72	\$ 387.72	Draw #24
19mm Granular	James Dick	1085028	20-Oct	\$ 3,734.41	\$ 3,734.41	Draw #24
19mm Granular	James Dick	1085029	20-Oct	\$ 1,579.96	\$ 1,579.96	Draw #24
19mm Granular	James Dick	1085030	20-Oct	\$ 1,162.20	\$ 1,162.20	Draw #24
19mm Granular	James Dick	1085613	26-Oct	\$ 1,268.39	\$ 1,268.39	Draw #25
19mm Granular	James Dick	1085614	26-Oct	\$ 588.53	\$ 588.53	Draw #25
19mm Granular	James Dick	1085616	26-Oct	\$ 384.22	\$ 384.22	Draw #25
Sand Fill	James Dick	1087372	23-Nov	\$ 252.52	\$ 252.52	Draw #26
19mm Granular	James Dick	1088119	08-Dec	\$ 11,928.45	\$ 11,928.45	Draw #26
19mm Granular	James Dick	1088120	08-Dec	\$ 1,190.27	\$ 1,190.27	Draw #26
19mm Granular	James Dick	1088121	08-Dec	\$ 2,003.40	\$ 2,003.40	Draw #26
19mm Granular	James Dick	1088122	08-Dec	\$ 4,775.83	\$ 4,775.83	Draw #26
19mm Granular	James Dick	1088123	08-Dec	\$ 4,387.63	\$ 4,387.63	Draw #26
19mm Granular	James Dick	1088440	15-Dec	\$ 4,379.06	\$ 4,379.06	Draw #26
19mm Granular	James Dick	1088442	15-Dec	\$ 3,948.21	\$ 3,948.21	Draw #26
19mm Granular	James Dick	1088443	15-Dec	\$ 3,779.98	\$ 3,779.98	Draw #26
19mm Granular	James Dick	1088444	15-Dec	\$ 1,546.30	\$ 1,546.30	Draw #26
19mm Granular	James Dick	1088445	15-Dec	\$ 9,999.49	\$ 9,999.49	Draw #26
Sand Fill	James Dick	1087736	30-Nov	\$ 622.46	\$ 622.46	Draw #26
Sand Fill	James Dick	1087737	30-Nov	\$ 750.25	\$ 750.25	Draw #26
19mm Granular	James Dick	1087738	30-Nov	\$ 3,013.76	\$ 3,013.76	Draw #26
Sand Fill	James Dick	1087739	30-Nov	\$ 126.80	\$ 126.80	Draw #26
19mm Granular	James Dick	1087740	30-Nov	\$ 3,801.06	\$ 3,801.06	Draw #26
Sand Fill	James Dick	1087741	30-Nov	\$ 251.74	\$ 251.74	Draw #26
19mm Granular	James Dick	1087742	30-Nov	\$ 4,436.72	\$ 4,436.72	Draw #26
19mm Granular	James Dick	1087743	30-Nov	\$ 2,563.79	\$ 2,563.79	Draw #26
19mm Granular	James Dick	1088929	11-Jan	\$ 620.17	\$ 620.17	Draw #26
19mm Granular	James Dick	1088733	31-Dec	\$ 3,108.19	\$ 3,108.19	Draw #26
19mm Granular	James Dick	1088734	31-Dec	\$ 1,186.86	\$ 1,186.86	Draw #26
19mm Granular	James Dick	1088735	31-Dec	\$ 394.38	\$ 394.38	Draw #26
19mm Granular	James Dick	1089070	19-Jan	\$ 1,368.97	\$ 1,368.97	Draw #26
19mm Granular	James Dick	1089068	19-Jan	\$ 990.87	\$ 990.87	Draw #26
19mm Granular	James Dick	1089069	19-Jan	\$ 407.95	\$ 407.95	Draw #26
Grain Scoop	Lowe's	901926	19-Dec	\$ 148.62	\$ 148.62	Draw #5
Pail, Dump Supply	Lowe's	901573	25-May	\$ 14.24	\$ 14.24	Draw #8
Overlap	Lowe's	901800	31-Jul	\$ 31.25	\$ 31.25	Draw #10
Overlap, spruce	Lowe's	902505	01-Aug	\$ 35.47	\$ 35.47	Draw #10
Vanity, window, BP	Lowe's	901420	08-Sep	\$ 911.63	\$ 911.63	Draw #11
Paper Holder BP	Lowe's	901210	26-Oct	\$ 39.50	\$ 39.50	Draw #13
Lightstand, Tape, Pail, Etc	Lowe's	901565	04-Apr	\$ 77.14	\$ 77.14	Draw #19
2 Receipts	Lowe's			\$ 113.47	\$ 113.47	Draw #24
30 MPA	Lehigh Hanson	25000556	21-Mar	\$ 10,874.00	\$ 10,874.00	Draw #6
25 MPA	Lehigh Hanson	25002038	27-Apr	\$ 4,258.50	\$ 4,258.50	Draw #6
25 MPA Footing	Lehigh Hanson	25001574	18-Apr	\$ 4,717.00	\$ 4,717.00	Draw #6
25 MPA Footing	Lehigh Hanson	25001573	18-Apr	\$ 3,213.00	\$ 3,213.00	Draw #6
25mpa Wall	Lehigh Hanson	25002882	12-May	\$ 414.00	\$ 414.00	Draw #7
25mpa Wall	Lehigh Hanson	25002994	15-May	\$ 2,860.00	\$ 2,860.00	Draw #7
25 MPA	Lehigh Hanson	25002772	11-May	\$ 1,071.00	\$ 1,071.00	Draw #7
25 MPA	Lehigh Hanson	25002575	09-May	\$ 113.00	\$ 113.00	Draw #7
25 MPA	Lehigh Hanson	25002571	09-May	\$ 572.00	\$ 572.00	Draw #7

25 MPA	Lehigh Hanson	25002322	03-May	\$ 270.00	\$ 270.00	Draw #7
25 MPA	Lehigh Hanson	25004760	09-Jun	\$ 4,940.00	\$ 4,940.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004759	09-Jun	\$ 1,802.00	\$ 1,802.00	Draw #8
25 MPA Piers	Lehigh Hanson	25004642	08-Jun	\$ 660.00	\$ 660.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004526	07-Jun	\$ 1,643.00	\$ 1,643.00	Draw #8
25 MPA Floor	Lehigh Hanson	25004443	06-Jun	\$ 11,457.00	\$ 11,457.00	Draw #8
25 MPA Walls	Lehigh Hanson	25005096	14-Jun	\$ 3,740.00	\$ 3,740.00	Draw #8
25 MPA Footing	Lehigh Hanson	25004525	07-Jun	\$ 1,908.00	\$ 1,908.00	Draw #8
25 MPA Floor	Lehigh Hanson	25003403	19-May	\$ 22,116.00	\$ 22,116.00	Draw #8
25MPA Brier Park	Lehigh Hanson	25006165	29-Jun	\$ 109.00	\$ 109.00	Draw #9
25 MPA Floor Pump	Lehigh Hanson	25005393	19-Jun	\$ 9,861.00	\$ 9,861.00	Draw #9
25 MPA Int Floor	Lehigh Hanson	25006302	04-Jul	\$ 10,260.00	\$ 10,260.00	Draw #9
25 MPA Footing	Lehigh Hanson	25008815	16-Aug	\$ 636.00	\$ 636.00	Draw #10
25 MPA Footing	Lehigh Hanson	25008815	16-Aug	\$ 636.00	\$ 636.00	Draw #10
20 MPA Footing	Lehigh Hanson	25008957	18-Aug	\$ 147.00	\$ 147.00	Draw #10
25 MPA Footing	Lehigh Hanson	25008714	15-Aug	\$ 848.00	\$ 848.00	Draw #10
25 MPA Wall/Pump	Lehigh Hanson	25009089	22-Aug	\$ 5,280.00	\$ 5,280.00	Draw #10
30 MPA Raft Slab	Lehigh Hanson	25010188	09-Sep	\$ 95,181.00	\$ 95,181.00	Draw #11
32 MPA Silo Pad	Lehigh Hanson	25011383	27-Sep	\$ 4,716.00	\$ 4,716.00	Draw #11
25 MPA Floor	Lehigh Hanson	25011382	27-Sep	\$ 9,686.00	\$ 9,686.00	Draw #11
25 MPA Silo Base	Lehigh Hanson	25012040	05-Oct	\$ 9,204.00	\$ 9,204.00	Draw #12
25 MPA Silo Pads	Lehigh Hanson	25012784	18-Oct	\$ 9,440.00	\$ 9,440.00	Draw #12
25 MPA Floor Pump	Lehigh Hanson	25012860	19-Oct	\$ 8,970.00	\$ 8,970.00	Draw #12
25 MPA Pad	Lehigh Hanson	25013904	06-Nov	\$ 10,664.00	\$ 10,664.00	Draw #13
25mpa Benching	Lehigh Hanson	25017545	26-Feb	\$ 124.00	\$ 124.00	Draw #16
25mpa Winter Set	Lehigh Hanson	25017470	22-Feb	\$ 442.00	\$ 442.00	Draw #16
32 Mpa Winter Set	Lehigh Hanson	25017900	09-Mar	\$ 690.00	\$ 690.00	Draw #18
20mpa Stone	Lehigh Hanson	25018050	15-Mar	\$ 1,452.00	\$ 1,452.00	Draw #18
25mpa Bollards	Lehigh Hanson	25018215	21-Mar	\$ 975.00	\$ 975.00	Draw #18
20mpa Stone	Lehigh Hanson	25018092	16-Mar	\$ 1,768.00	\$ 1,768.00	Draw #18
30mpa Steps	Lehigh Hanson	25018094	16-Mar	\$ 476.00	\$ 476.00	Draw #18
25mpa Footing	Lehigh Hanson	25018266	22-Mar	\$ 3,238.50	\$ 3,238.50	Draw #18
32mpa Stone	Lehigh Hanson	25018313	23-Mar	\$ 286.50	\$ 286.50	Draw #18
25mpa Wall/Bal Conv	Lehigh Hanson	25018455	28-Mar	\$ 4,121.00	\$ 4,121.00	Draw #18
32mpa Stairs	Lehigh Hanson	25018513	29-Mar	\$ 277.50	\$ 277.50	Draw #18
32mpa Curb	Lehigh Hanson	25017786	06-Mar	\$ 259.50	\$ 259.50	Draw #18
25mpa Wall	Lehigh Hanson	25021233	24-May	\$ 4,935.00	\$ 4,935.00	Draw #19
32mpa Steps	Lehigh Hanson	25021137	23-May	\$ 408.00	\$ 408.00	Draw #19
32mpa Stone Stairs	Lehigh Hanson	25020060	04-May	\$ 654.00	\$ 654.00	Draw #19
25mpa	Lehigh Hanson	25020875	17-May	\$ 12,060.00	\$ 12,060.00	Draw #19
32mpa Steps	Lehigh Hanson	25021495	29-May	\$ 360.00	\$ 360.00	Draw #19
25mpa Wall Pump	Lehigh Hanson	25022335	12-Jun	\$ 5,052.50	\$ 5,052.50	Draw #20
32mpa Steps	Lehigh Hanson	25021980	06-Jun	\$ 608.00	\$ 608.00	Draw #20
25mpa Wall	Lehigh Hanson	25022945	20-Jun	\$ 2,872.50	\$ 2,872.50	Draw #20
25mpa	Lehigh Hanson	25025768	02-Aug	\$ 4,406.25	\$ 4,406.25	Draw #22
25mpa Slab	Lehigh Hanson	25023775	04-Jul	\$ 7,261.00	\$ 7,261.00	Draw #22
20mpa Slab	Lehigh Hanson	25024556	16-Jul	\$ 2,252.50	\$ 2,252.50	Draw #22
25mpa Slab	Lehigh Hanson	25023939	06-Jul	\$ 472.50	\$ 472.50	Draw #22
25mpa Slab	Lehigh Hanson	25024038	09-Jul	\$ 3,818.75	\$ 3,818.75	Draw #22
25mpa	Lehigh Hanson	25024321	12-Jul	\$ 1,997.50	\$ 1,997.50	Draw #22
25mpa Wall	Lehigh Hanson	25024322	12-Jul	\$ 356.25	\$ 356.25	Draw #22
10mpa	Lehigh Hanson	25025184	24-Jul	\$ 900.00	\$ 900.00	Draw #22
20mpa Stone	Lehigh Hanson	25024652	17-Jul	\$ 1,625.00	\$ 1,625.00	Draw #22
25mpa Floor	Lehigh Hanson	25024472	13-Jul	\$ 13,080.00	\$ 13,080.00	Draw #22
10mpa Fill	Lehigh Hanson	25025339	26-Jul	\$ 1,350.00	\$ 1,350.00	Draw #22
25mpa Slab	Lehigh Hanson	25025434	27-Jul	\$ 5,994.00	\$ 5,994.00	Draw #22
32mpa	Lehigh Hanson	25019565	27-Apr	\$ 828.00	\$ 828.00	Draw #23
25mpa Pad	Lehigh Hanson	25019379	24-Apr	\$ 293.75	\$ 293.75	Draw #23
25mpa Footing	Lehigh Hanson	25019192	19-Apr	\$ 1,988.50	\$ 1,988.50	Draw #23
25mpa	Lehigh Hanson	25018987	12-Apr	\$ 200.25	\$ 200.25	Draw #23
25mpa Wall	Lehigh Hanson	25018936	11-Apr	\$ 1,109.50	\$ 1,109.50	Draw #23
25mpa Footing	Lehigh Hanson	25018811	10-Apr	\$ 254.00	\$ 254.00	Draw #23
25mpa Footing	Lehigh Hanson	25018755	09-Apr	\$ 635.00	\$ 635.00	Draw #23
32mpa Int Steps	Lehigh Hanson	25018713	06-Apr	\$ 462.50	\$ 462.50	Draw #23
25mpa Walls	Lehigh Hanson	25029031	20-Sep	\$ 2,526.25	\$ 2,526.25	Draw #23
25mpa Pad	Lehigh Hanson	25028845	18-Sep	\$ 3,642.50	\$ 3,642.50	Draw #23
20mpa Footing	Lehigh Hanson	25028946	19-Sep	\$ 5,565.00	\$ 5,565.00	Draw #23
25mpa Walls	Lehigh Hanson	25026406	13-Aug	\$ 648.75	\$ 648.75	Draw #23
25mpa Slab	Lehigh Hanson	25026583	15-Aug	\$ 5,439.50	\$ 5,439.50	Draw #23
25mpa Slab	Lehigh Hanson	25026307	10-Aug	\$ 1,554.00	\$ 1,554.00	Draw #23
25mpa	Lehigh Hanson	25025768	02-Aug	\$ 4,406.25	\$ 4,406.25	Draw #23
25mpa Wall	Lehigh Hanson	25026496	14-Aug	\$ 117.50	\$ 117.50	Draw #23

25mpa	Lehigh Hanson	25026668	16-Aug	\$ 6,345.00	\$ 6,345.00	Draw #23
25mpa Footing	Lehigh Hanson	25026812	17-Aug	\$ 943.50	\$ 943.50	Draw #23
25mpa Wall	Lehigh Hanson	25027347	27-Aug	\$ 6,051.25	\$ 6,051.25	Draw #23
25mpa 1st & 3rd	Lehigh Hanson	25029178	21-Sep	\$ 3,160.00	\$ 3,160.00	Draw #23
25mpa Floor	Lehigh Hanson	25029566	28-Sep	\$ 3,751.00	\$ 3,751.00	Draw #23
25mpa Footing	Lehigh Hanson	25028516	13-Sep	\$ 845.00	\$ 845.00	Draw #23
25mpa Footing	Lehigh Hanson	25028405	12-Sep	\$ 892.50	\$ 892.50	Draw #23
25mpa Wall/Pump	Lehigh Hanson	25027899	05-Sep	\$ 7,167.50	\$ 7,167.50	Draw #23
20mpa HVAC Duct	Lehigh Hanson	25029786	03-Oct	\$ 210.00	\$ 210.00	Draw #24
32mpa Hand Curb	Lehigh Hanson	25030390	12-Oct	\$ 1,015.00	\$ 1,015.00	Draw #24
25mpa	Lehigh Hanson	25030741	17-Oct	\$ 1,113.50	\$ 1,113.50	Draw #24
32mpa Sidewalk	Lehigh Hanson	25030563	16-Oct	\$ 870.00	\$ 870.00	Draw #24
32mpa	Lehigh Hanson	25030471	13-Oct	\$ 2,310.00	\$ 2,310.00	Draw #24
32mpa	Lehigh Hanson	25030309	11-Oct	\$ 4,450.00	\$ 4,450.00	Draw #24
32mpa	Lehigh Hanson	25030308	11-Oct	\$ 3,526.50	\$ 3,526.50	Draw #24
32mpa	Lehigh Hanson	25030215	10-Oct	\$ 2,910.00	\$ 2,910.00	Draw #24
32mpa	Lehigh Hanson	25030214	10-Oct	\$ 1,438.50	\$ 1,438.50	Draw #24
25mpa	Lehigh Hanson	25030122	09-Oct	\$ 333.00	\$ 333.00	Draw #24
25mpa Wall	Lehigh Hanson	25030935	19-Oct	\$ 1,926.25	\$ 1,926.25	Draw #24
25mpa Steps	Lehigh Hanson	25030934	19-Oct	\$ 807.00	\$ 807.00	Draw #24
25mpa	Lehigh Hanson	25030933	19-Oct	\$ 3,782.50	\$ 3,782.50	Draw #24
32mpa	Lehigh Hanson	25031180	23-Oct	\$ 152.00	\$ 152.00	Draw #24
25mpa	Lehigh Hanson	25031269	24-Oct	\$ 999.00	\$ 999.00	Draw #24
32mpa Slab	Lehigh Hanson	25031370	25-Oct	\$ 4,238.50	\$ 4,238.50	Draw #24
25mpa	Lehigh Hanson	25031371	25-Oct	\$ 2,402.50	\$ 2,402.50	Draw #24
32mpa Slab	Lehigh Hanson	25031580	29-Oct	\$ 1,334.50	\$ 1,334.50	Draw #24
32mpa Slab/winter set	Lehigh Hanson	25031669	30-Oct	\$ 1,059.50	\$ 1,059.50	Draw #24
25mpa Footing	Lehigh Hanson	25032185	08-Nov	\$ 2,285.00	\$ 2,285.00	Draw #25
25mpa Wall	Lehigh Hanson	25032585	15-Nov	\$ 704.00	\$ 704.00	Draw #25
25mpa Inside Pad	Lehigh Hanson	25032064	07-Nov	\$ 1,143.00	\$ 1,143.00	Draw #25
25mpa Wall/Pump	Lehigh Hanson	25032913	22-Nov	\$ 10,464.00	\$ 10,464.00	Draw #25
32mpa Pads	Lehigh Hanson	25033353	30-Nov	\$ 2,287.50	\$ 2,287.50	Draw #26
32mpa Light Standard	Lehigh Hanson	25033259	29-Nov	\$ 1,611.00	\$ 1,611.00	Draw #26
32mpa Stairs	Lehigh Hanson	25033352	30-Nov	\$ 594.00	\$ 594.00	Draw #26
25mpa Floor	Lehigh Hanson	25033719	06-Dec	\$ 724.50	\$ 724.50	Draw #26
32mpa Curb	Lehigh Hanson	25033105	27-Nov	\$ 1,683.00	\$ 1,683.00	Draw #26
32mpa Pad 4in Slump	Lehigh Hanson	25033179	28-Nov	\$ 3,222.00	\$ 3,222.00	Draw #26
32mpa Sidewalk	Lehigh Hanson	25033180	28-Nov	\$ 374.00	\$ 374.00	Draw #26
32mpa Loading Dock	Lehigh Hanson	25033181	28-Nov	\$ 1,253.00	\$ 1,253.00	Draw #26
32mpa Bollards	Lehigh Hanson	25033650	05-Dec	\$ 1,894.50	\$ 1,894.50	Draw #26
25mpa 1st Load Conv	Lehigh Hanson	25033573	04-Dec	\$ 2,645.00	\$ 2,645.00	Draw #26
32mpa Slab	Lehigh Hanson	25033798	07-Dec	\$ 732.00	\$ 732.00	Draw #26
32mpa Bollards	Lehigh Hanson	25034093	13-Dec	\$ 612.00	\$ 612.00	Draw #26
32mpa Sidewalk	Lehigh Hanson	25034092	13-Dec	\$ 869.00	\$ 869.00	Draw #26
32mpa Curb Machine	Lehigh Hanson	25034091	13-Dec	\$ 3,136.50	\$ 3,136.50	Draw #26
20mpa Stone	Lehigh Hanson	25034090	13-Dec	\$ 5,440.00	\$ 5,440.00	Draw #26
Pump Primer	Lehigh Hanson	25034089	13-Dec	\$ 241.00	\$ 241.00	Draw #26
25mpa Floor Pump	Lehigh Hanson	25034088	13-Dec	\$ 4,669.00	\$ 4,669.00	Draw #26
32mpa Pad	Lehigh Hanson	25034458	20-Dec	\$ 490.50	\$ 490.50	Draw #26
32mpa Sidewalk	Lehigh Hanson	25034385	19-Dec	\$ 951.00	\$ 951.00	Draw #26
25mpa Floor	Lehigh Hanson	25034384	19-Dec	\$ 2,656.00	\$ 2,656.00	Draw #26
32mpa Curb Machine	Lehigh Hanson	25034240	17-Dec	\$ 1,836.00	\$ 1,836.00	Draw #26
32mpa Floor	Lehigh Hanson	25034594	02-Jan	\$ 774.00	\$ 774.00	Draw #26
25mpa	Lehigh Hanson	25034595	02-Jan	\$ 1,435.50	\$ 1,435.50	Draw #26
25mpa Footing	Lehigh Hanson	25034608	03-Jan	\$ 4,806.00	\$ 4,806.00	Draw #26
25mpa	Lehigh Hanson	25034629	04-Jan	\$ 229.50	\$ 229.50	Draw #26
32mpa	Lehigh Hanson	25035075	19-Jan	\$ 1,611.00	\$ 1,611.00	Draw #26
35mpa	Lehigh Hanson	25034867	11-Jan	\$ 1,848.75	\$ 1,848.75	Draw #26
35mpa Pad	Lehigh Hanson	25034746	09-Jan	\$ 1,229.00	\$ 1,229.00	Draw #26
35mpa Pad	Lehigh Hanson	25034747	09-Jan	\$ 1,130.50	\$ 1,130.50	Draw #26
32mpa Slab	Lehigh Hanson	25035074	19-Jan	\$ 1,879.50	\$ 1,879.50	Draw #26
25mpa	Lehigh Hanson	25034629	04-Jan	\$ 229.50	\$ 229.50	Draw #26
3/4 Clear Stone	Lafarge	36969873	15-Aug	\$ 1,284.66	\$ 1,284.66	Draw #3
3/4 Clear Stone	Lafarge	36958378	12-Aug	\$ 2,528.23	\$ 2,528.23	Draw #3
Concrete Dump	Lafarge	36958377	12-Aug	\$ 25.38	\$ 25.38	Draw #3
50mm Crusher Run Limestone	Lafarge	36958384	12-Aug	\$ 13,458.52	\$ 13,458.52	Draw #3
50mm Crusher Run Limestone	Lafarge	35476660	04-Dec	\$ 1,734.13	\$ 1,734.13	Draw #1
50mm Crusher Run Limestone	Lafarge	35486417	07-Dec	\$ 856.95	\$ 856.95	Draw #1
40-20mm Limestone	Lafarge	36248623	06-May	\$ 915.11	\$ 915.11	Draw #3
50mm Crusher Run Limestone	Lafarge	37180433	12-Sep	\$ 493.85	\$ 493.85	Draw #4
3/4 Clear Stone	Lafarge	37068018	26-Aug	\$ 303.55	\$ 303.55	Draw #4
3/4 Clear Stone	Lafarge	37715779	18-Nov	\$ 308.60	\$ 308.60	Draw #5

3/4 Clear Stone	Lafarge	37800906	05-Dec	\$	299.98	\$	299.98	Draw #5
3/4 Clear Stone	Lafarge	37828151	09-Dec	\$	877.19	\$	877.19	Draw #5
3/4 Clear Stone	Lafarge	37828150	09-Dec	\$	596.54	\$	596.54	Draw #5
3/4 Clear Stone	Lafarge	37881217	23-Dec	\$	5,091.43	\$	5,091.43	Draw #5
Granular A	Lafarge	37881216	23-Dec	\$	268.38	\$	268.38	Draw #5
Round Stone	Lafarge	706813866	13-Feb	\$	2,074.81	\$	2,074.81	Draw #5
Round Stone	Lafarge	706813868	16-Feb	\$	805.53	\$	805.53	Draw #5
Round Stone	Lafarge	706821648	16-Feb	\$	1,398.31	\$	1,398.31	Draw #5
Round Stone	Lafarge	706804238	13-Feb	\$	7,625.05	\$	7,625.05	Draw #5
Round Stone	Lafarge	706813867	16-Feb	\$	12,266.34	\$	12,266.34	Draw #5
Round Stone	Lafarge	706821646	16-Feb	\$	16,214.63	\$	16,214.63	Draw #5
Round Stone	Lafarge	706799100	09-Feb	\$	6,883.12	\$	6,883.12	Draw #5
Round Stone	Lafarge	706799099	06-Feb	\$	983.93	\$	983.93	Draw #5
Drainage Stone	Lafarge	706931193	30-Mar	\$	1,229.05	\$	1,229.05	Draw #6
Drainage Stone	Lafarge	706899548	16-Mar	\$	821.76	\$	821.76	Draw #6
Round Stone	Lafarge	706899554	20-Mar	\$	281.15	\$	281.15	Draw #6
Crushed	Lafarge	706742940	16-Jan	\$	2,942.21	\$	2,942.21	Draw #6
Crushed	Lafarge	706759306	23-Jan	\$	3,327.49	\$	3,327.49	Draw #6
Drainage Stone	Lafarge	706974238	13-Apr	\$	866.02	\$	866.02	Draw #6
Drainage Stone	Lafarge	706996933	17-Apr	\$	274.67	\$	274.67	Draw #7
Round Stone	Lafarge	707145973	22-May	\$	316.82	\$	316.82	Draw #7
Round Stone	Lafarge	707333882	26-Jun	\$	2,924.18	\$	2,924.18	Draw #8
Round Stone	Lafarge	707333883	26-Jun	\$	3,769.75	\$	3,769.75	Draw #8
Round Stone	Lafarge	707333884	26-Jun	\$	787.98	\$	787.98	Draw #8
Round Stone	Lafarge	707294619	19-Jun	\$	7,370.15	\$	7,370.15	Draw #8
Round Stone	Lafarge	707294616	19-Jun	\$	1,976.04	\$	1,976.04	Draw #8
20mm Crushed	Lafarge	707294618	19-Jun	\$	168.33	\$	168.33	Draw #8
Freight	Lafarge	750045852	13-Jun	\$	2,252.03	\$	2,252.03	Draw #8
Round Stone	Lafarge	707275499	15-Jun	\$	298.44	\$	298.44	Draw #8
20mm Crushed	Lafarge	707294618	19-Jun	\$	168.33	\$	168.33	Draw #8
150-0mm Round Stone	Lafarge	707360450	29-Jun	\$	4,916.53	\$	4,916.53	Draw #8
150-0mm Round Stone	Lafarge	707360451	29-Jun	\$	4,085.41	\$	4,085.41	Draw #8
150-0mm Round Stone	Lafarge	707360449	26-Jun	\$	5,080.12	\$	5,080.12	Draw #8
150-0mm Round Stone	Lafarge	707360448	26-Jun	\$	2,840.66	\$	2,840.66	Draw #8
20-14mm Clear	Lafarge	707360447	26-Jun	\$	959.52	\$	959.52	Draw #8
20-14mm Clear	Lafarge	707360446	26-Jun	\$	241.13	\$	241.13	Draw #8
150-0mm Round Stone	Lafarge	707388185	30-Jun	\$	3,711.18	\$	3,711.18	Draw #8
150-0mm Round Stone	Lafarge	707388182	29-Jun	\$	2,070.78	\$	2,070.78	Draw #8
150-0mm Round Stone	Lafarge	707388181	29-Jun	\$	318.54	\$	318.54	Draw #8
Drainage Stone	Lafarge	707388179	29-Jun	\$	329.95	\$	329.95	Draw #8
150-0mm Round Stone	Lafarge	707333884	26-Jun	\$	787.98	\$	787.98	Draw #8
150-0mm Round Stone	Lafarge	707333883	26-Jun	\$	3,769.75	\$	3,769.75	Draw #8
150-0mm Round Stone	Lafarge	707333882	26-Jun	\$	2,924.18	\$	2,924.18	Draw #8
150-0mm Round Stone	Lafarge	707405630	06-Jul	\$	2,561.34	\$	2,561.34	Draw #9
20-0mm Crushed	Lafarge	707666785	24-Aug	\$	290.19	\$	290.19	Draw #10
20-0mm Crushed	Lafarge	707666778	24-Aug	\$	156.06	\$	156.06	Draw #10
20-0mm Crushed	Lafarge	707666781	24-Aug	\$	746.59	\$	746.59	Draw #10
20-0mm Crushed	Lafarge	707666779	24-Aug	\$	1,169.30	\$	1,169.30	Draw #10
20-0mm Crushed	Lafarge	707683093	28-Aug	\$	163.34	\$	163.34	Draw #10
150-0mm Round Stone	Lafarge	708367210	29-Jan	\$	1,661.44	\$	1,661.44	Draw #15
150-0mm Round Stone	Lafarge	708383195	08-Feb	\$	546.76	\$	546.76	Draw #16
150-0mm Round Stone	Lafarge	708383196	08-Feb	\$	559.11	\$	559.11	Draw #16
150-0mm Round Stone	Lafarge	708438219	28-Feb	\$	316.27	\$	316.27	Draw #16
3/4 Clear Stone	Lafarge	708487678	15-Mar	\$	620.24	\$	620.24	Draw #17
40-20mm Round Stone	Lafarge	710013656	28-Dec	\$	261.47	\$	261.47	Draw #26
40-20mm Round Stone	Lafarge	710013656	28-Dec	\$	261.47			\$ 261.47
Saw Blade	Lowe's	901078	10-May	\$	30.86	\$	30.86	Draw #7
Poly Pusher, Salt	Lowe's	901714	16-Nov	\$	52.08	\$	52.08	Draw #26
Litesand Setting, Caulking	Lowe's	901839	06-Nov	\$	52.78	\$	52.78	Draw #26
Tuck Tape, Etc	Lowe's	901960	27-Nov	\$	79.69	\$	79.69	Draw #26
Pit Drain Grate	Marks Supply	\$5258738.001	04-Oct	\$	454.10	\$	454.10	Draw #5
Sewer Elbow, coupling	Marks Supply	\$5316415.001	09-Dec	\$	47.94	\$	47.94	Draw #5
Elbows, Coupling, PVC Cement	Marks Supply	\$5314888.001	08-Dec	\$	111.92	\$	111.92	Draw #5
Sewer Elbow	Marks Supply	\$5666412.001	06-Mar	\$	163.56	\$	163.56	Draw #17
Elbows, Couplings, Sewer Pipe	Marks Supply	\$5666767.001	06-Mar	\$	124.13	\$	124.13	Draw #17
PVC Cap, Length	Marks Supply	\$5766763.001	10-Jul	\$	68.41	\$	68.41	Draw #21
Elbow, Length	Marks Supply	\$5882773.001	29-Nov	\$	203.32	\$	203.32	Draw #26
Floor Drain, Strainer	Marks Supply	\$5888756.001	06-Dec	\$	100.10	\$	100.10	Draw #26
Adapter, Sewer Pipe	Marks Supply	\$5905422.001	02-Jan	\$	45.10			\$ 45.10
Sawzall Blade	Marks Supply	\$5912678.001	10-Jan	\$	93.00			\$ 93.00
Compactable Fill	Nichols Gravel Ltd	170054	13-Apr	\$	8,358.83	\$	8,358.83	Draw #6
Compactable Fill	Nichols Gravel Ltd	170047	12-Apr	\$	13,694.17	\$	13,694.17	Draw #6

Compactable Fill	Nichols Gravel Ltd	170037	11-Apr	\$ 13,751.98	\$ 13,751.98	Draw #6
Compactable Fill	Nichols Gravel Ltd	170029	10-Apr	\$ 10,753.17	\$ 10,753.17	Draw #6
Compactable Fill	Nichols Gravel Ltd	170028	05-Apr	\$ 3,724.97	\$ 3,724.97	Draw #6
Compactable Fill	Nichols Gravel Ltd	170027	05-Apr	\$ 9,978.13	\$ 9,978.13	Draw #6
Compactable Fill	Nichols Gravel Ltd	170026	05-Apr	\$ 8,390.67	\$ 8,390.67	Draw #6
Compactable Fill	Nichols Gravel Ltd	170175	16-May	\$ 5,268.58	\$ 5,268.58	Draw #7
Blueskin	Patene	S3521270.001	31-Aug	\$ 177.79	\$ 177.79	Draw #4
Concrete Brick	Patene	S3557670.001	15-Nov	\$ 23.76	\$ 23.76	Draw #5
Concrete Brick	Patene	S3557670.002	15-Nov	\$ 374.55	\$ 374.55	Draw #5
Blueskin	Patene	S3567019.002	08-Dec	\$ 329.86	\$ 329.86	Draw #5
Concrete Block	Patene	S3567019.001	08-Dec	\$ 626.16	\$ 626.16	Draw #5
Concrete Block	Patene	S3567776.001	12-Dec	\$ 250.74	\$ 250.74	Draw #5
Concrete Brick	Patene	S3617427.001	17-May	\$ 154.21	\$ 154.21	Draw #7
Concrete Brick	Patene	S3632119.001	14-Jun	\$ 387.76	\$ 387.76	Draw #8
Styrofoam	Patene	S3630504.001	12-Jun	\$ 741.50	\$ 741.50	Draw #8
Blueskin	Patene	S3630201.001	12-Jun	\$ 491.53	\$ 491.53	Draw #8
Concrete Brick	Patene	S3666490.001	25-Aug	\$ 387.76	\$ 387.76	Draw #10
Blueskin	Patene	S3799683.001	02-Aug	\$ 2,405.09	\$ 2,405.09	Draw #22
Blueskin Adhesive	Patene	S3807043.001	20-Aug	\$ 295.01	\$ 295.01	Draw #22
Blueskin	Patene	S3806651.001	20-Aug	\$ 910.42	\$ 910.42	Draw #22
Delta Membrane	Patene	S3810979.001	28-Aug	\$ 306.16	\$ 306.16	Draw #22
Delta Membrane	Patene	S3811347.001	29-Aug	\$ 153.08	\$ 153.08	Draw #23
Delta Fastener	Patene	S3811119.001	28-Aug	\$ 103.43	\$ 103.43	Draw #23
Delta Membrane, Blueskin	Patene	S3811347.002	10-Sep	\$ 915.35	\$ 915.35	Draw #23
Blueskin	Patene	S3822428.001	21-Sep	\$ 132.56	\$ 132.56	Draw #23
Fire Extinguisher	Platinum Fire	37503	12-Jun	\$ 41.45	\$ 41.45	Draw #20
Bits, Stakes	Sunbelt	70418347-0001	11-Dec	\$ 272.60	\$ 272.60	Draw #14
Sub Pump	Sunbelt	70445716-0001	03-Jan	\$ 4,415.62	\$ 4,415.62	Draw #14
Marking Paint	Sunbelt	70486330-0001	02-Jan	\$ 114.40	\$ 114.40	Draw #15
Blade, Drain Tee	Sunbelt	70488161-0001	02-Feb	\$ 47.90	\$ 47.90	Draw #15
Drain File	Sunbelt	70488031-0001	02-Feb	\$ 555.00	\$ 555.00	Draw #15
Tarp	Sunbelt	70478934-0001	29-Jan	\$ 114.90	\$ 114.90	Draw #15
Tarp	Sunbelt	70479781-0001	30-Jan	\$ 114.90	\$ 114.90	Draw #15
Filter Cloth	Sunbelt	70474142-0001	25-Jan	\$ 175.00	\$ 175.00	Draw #15
Marking paint, mask, float, bit	Sunbelt	70514540-0001	22-Feb	\$ 188.80	\$ 188.80	Draw #16
Squeegee	Sunbelt	70520677-0001	27-Feb	\$ 47.00	\$ 47.00	Draw #16
Tarp	Sunbelt	70512327-0001	21-Feb	\$ 17.50	\$ 17.50	Draw #16
Propane Tank	Sunbelt	70466556-0002	17-Feb	\$ 4.00	\$ 4.00	Draw #16
Propane Tank	Sunbelt	70540999-0001	14-Mar	\$ 113.63	\$ 113.63	Draw #17
Safety Glasses, Chisel, Ear protection	Sunbelt	70542644-0001	14-Mar	\$ 66.40	\$ 66.40	Draw #17
Wheelbarrow	Sunbelt	70545550-0001	15-Mar	\$ 220.00	\$ 220.00	Draw #17
Trowel	Sunbelt	70547155-0001	16-Mar	\$ 41.40	\$ 41.40	Draw #17
Batteries	Sunbelt	70547239-0001	16-Mar	\$ 38.40	\$ 38.40	Draw #17
Gloves, Shovel, Glasses	Sunbelt	70408421-0001	06-Dec	\$ 52.90	\$ 52.90	Draw #17
Propane Tank	Sunbelt	70466556-0004	17-Mar	\$ 2.00	\$ 2.00	Draw #17
Gloves	Sunbelt	70550945-0001	20-Mar	\$ 25.25	\$ 25.25	Draw #17
Loop Ties	Sunbelt	70559838-0001	26-Mar	\$ 54.00	\$ 54.00	Draw #17
Sonotube	Sunbelt	70553389-0001	21-Mar	\$ 130.50	\$ 130.50	Draw #17
Tie Wire, Stone Hammer	Sunbelt	70347696-0001	01-Nov	\$ 38.14	\$ 38.14	Draw #17
Anchors	Sunbelt	70349582-0001	02-Nov	\$ 121.78	\$ 121.78	Draw #17
Tarp, Glasses	Sunbelt	70350961-0001	02-Nov	\$ 31.78	\$ 31.78	Draw #17
Bullfloat	Sunbelt	70357190-0001	06-Nov	\$ 195.25	\$ 195.25	Draw #17
Banding Roll	Sunbelt	70361668-0001	08-Nov	\$ 70.00	\$ 70.00	Draw #17
Broom	Sunbelt	70366126-0001	10-Nov	\$ 39.95	\$ 39.95	Draw #17
Drain Tile	Sunbelt	70530683-0001	06-Mar	\$ 373.70	\$ 373.70	Draw #17
Batteries, Clamp	Sunbelt	70528824-0001	05-Mar	\$ 153.00	\$ 153.00	Draw #17
Bits	Sunbelt	70608119-0001	24-Apr	\$ 91.90	\$ 91.90	Draw #18
Shovel, Glasses	Sunbelt	70594782-0001	17-Apr	\$ 25.60	\$ 25.60	Draw #18
Blade, Gloves	Sunbelt	70589033-0001	13-Apr	\$ 223.40	\$ 223.40	Draw #18
Epoxy, Bits, Paint, Brush, Oil	Sunbelt	70585653-0001	11-Apr	\$ 317.37	\$ 317.37	Draw #18
Tape, Speedcrete	Sunbelt	70581992-0001	10-Apr	\$ 158.30	\$ 158.30	Draw #18
Banding Roll	Sunbelt	70578185-0001	06-Apr	\$ 35.00	\$ 35.00	Draw #18
Propane Tank	Sunbelt	70577230-0001	07-Apr	\$ 79.27	\$ 79.27	Draw #18
Bits	Sunbelt	70573128-0001	04-Apr	\$ 50.80	\$ 50.80	Draw #18
Cement, Mix, Jointer, Sand white	Sunbelt	70573499-0001	04-Apr	\$ 55.05	\$ 55.05	Draw #18
Bits	Sunbelt	70573128-0001	04-Apr	\$ 50.80	\$ 50.80	Draw #18
Rags	Sunbelt	70679847-0001	29-May	\$ 28.40	\$ 28.40	Draw #19
Survey Rod	Sunbelt	70679845-0001	29-May	\$ 84.30	\$ 84.30	Draw #19
Shovel	Sunbelt	70666777-0001	23-May	\$ 38.40	\$ 38.40	Draw #19
Oil Form Pail	Sunbelt	70669785-0001	24-May	\$ 63.80	\$ 63.80	Draw #19
Bit, Epoxy	Sunbelt	70657155-0001	17-May	\$ 357.76	\$ 357.76	Draw #19
Loop Ties	Sunbelt	70657160-0001	17-May	\$ 54.00	\$ 54.00	Draw #19

Epoxy	Sunbelt	70660128-0001	18-May	\$	239.70	\$	239.70	Draw #19
Blade, Gloves, Mask	Sunbelt	70656655-0001	16-May	\$	67.48	\$	67.48	Draw #19
Gloves, Tape	Sunbelt	70752801-0001	26-Jun	\$	34.30	\$	34.30	Draw #20
Marking Paint	Sunbelt	70773481-0001	04-Jul	\$	87.70	\$	87.70	Draw #20
Masonline	Sunbelt	70771948-0001	04-Jul	\$	112.89	\$	112.89	Draw #20
Speedcrete	Sunbelt	70770713-0001	04-Jul	\$	102.00	\$	102.00	Draw #20
Grout	Sunbelt	70741682-0001	20-Jun	\$	67.50	\$	67.50	Draw #20
Wobble Lights	Sunbelt	70711867-0001	08-Jun	\$	950.00	\$	950.00	Draw #20
Chalk, Scraper	Sunbelt	70703653-0001	06-Jun	\$	17.45	\$	17.45	Draw #20
Chalkline, Chalk	Sunbelt	70704465-0001	06-Jun	\$	80.55	\$	80.55	Draw #20
Extension Cord, Gloves	Sunbelt	70699452-0001	05-Jun	\$	198.90	\$	198.90	Draw #20
Epoxy	Sunbelt	70711594-0001	08-Jun	\$	21.50	\$	21.50	Draw #20
Loop Ties, Epoxy	Sunbelt	70710300-0001	08-Jun	\$	75.50	\$	75.50	Draw #20
Speedcrete	Sunbelt	70754119-0001	26-Jun	\$	184.00	\$	184.00	Draw #20
Sign, Tape	Sunbelt	70792164-0001	11-Jul	\$	82.15	\$	82.15	Draw #21
Fittings, Hose	Sunbelt	70797361-0001	12-Jul	\$	103.00	\$	103.00	Draw #21
Tie Wire, Sling	Sunbelt	70828626-0001	25-Jul	\$	75.65	\$	75.65	Draw #21
Safety Glasses	Sunbelt	70798722-0001	13-Jul	\$	14.40	\$	14.40	Draw #21
Sling, Wood Stakes	Sunbelt	70832208-0001	26-Jul	\$	87.40	\$	87.40	Draw #21
Speedcrete	Sunbelt	70786504-0001	10-Jul	\$	73.60	\$	73.60	Draw #21
Broom	Sunbelt	70808206-0001	17-Jul	\$	35.49	\$	35.49	Draw #21
Filter Cloth	Sunbelt	70823491-0001	23-Jul	\$	510.00	\$	510.00	Draw #21
Four Season Ties	Sunbelt	70851075-0001	02-Aug	\$	551.70	\$	551.70	Draw #21
Pump	Sunbelt	70826616-0001	24-Jul	\$	865.00	\$	865.00	Draw #21
Drain Tile, Speedcrete	Sunbelt	70825649-0001	24-Apr	\$	325.20	\$	325.20	Draw #21
Loop Ties, Marking Paint	Sunbelt	70824902-0001	24-Jul	\$	113.95	\$	113.95	Draw #21
Survey Rod	Sunbelt	70679845-0001	29-May	\$	84.30	\$	84.30	Draw #21
Waterstop	Sunbelt	70845750-0001	31-Jul	\$	214.80	\$	214.80	Draw #21
Masonline	Sunbelt	70847309-0001	01-Aug	\$	27.60	\$	27.60	Draw #21
Connector	Sunbelt	70846053-0001	31-Jul	\$	28.00	\$	28.00	Draw #21
Ties	Sunbelt	70895331-0001	21-Aug	\$	414.60	\$	414.60	Draw #22
Safety Glasses	Sunbelt	70894348-0001	21-Aug	\$	14.40	\$	14.40	Draw #22
Ties	Sunbelt	70899637-0001	22-Aug	\$	100.00	\$	100.00	Draw #22
Delineator Post	Sunbelt	70899949-0001	22-Aug	\$	756.00	\$	756.00	Draw #22
Slings	Sunbelt	70886132-0001	17-Aug	\$	114.60	\$	114.60	Draw #22
Ear Plugs, Masks	Sunbelt	70866570-0001	09-Aug	\$	119.40	\$	119.40	Draw #22
Dust Mask	Sunbelt	70872927-0001	13-Aug	\$	72.00	\$	72.00	Draw #22
Oil, Tape	Sunbelt	70718106-0001	12-Jun	\$	145.05	\$	145.05	Draw #22
Bits, Wedge Anchors, Screws	Sunbelt	70875369-0001	14-Aug	\$	108.35	\$	108.35	Draw #22
Drain Tee	Sunbelt	70875335-0001	14-Aug	\$	36.80	\$	36.80	Draw #22
Dust Mask, ear plugs	Sunbelt	70872927-0001	13-Aug	\$	72.00	\$	72.00	Draw #22
Nut Setter	Sunbelt	70879470-0001	15-Aug	\$	51.16	\$	51.16	Draw #22
Nails	Sunbelt	70887981-0001	17-Aug	\$	154.50	\$	154.50	Draw #22
Nails	Sunbelt	70887998-0001	17-Aug	\$	46.50	\$	46.50	Draw #22
Eye Wash	Sunbelt	70891793-0001	20-Aug	\$	69.20	\$	69.20	Draw #22
White Wash, Brush, Redi Plug	Sunbelt	70922190-0001	31-Aug	\$	79.30	\$	79.30	Draw #22
Danger Tape	Sunbelt	70900411-0001	23-Aug	\$	42.55	\$	42.55	Draw #22
Scraper	Sunbelt	70913544-0001	28-Aug	\$	9.30	\$	9.30	Draw #22
Misc Sale	Sunbelt	70915628-0001	29-Aug	\$	14.95	\$	14.95	Draw #22
Bits, Ties	Sunbelt	70917684-0001	29-Aug	\$	217.50	\$	217.50	Draw #22
Loop Ties	Sunbelt	70954731-0001	13-Sep	\$	54.00	\$	54.00	Draw #23
Bits, Screws, Sling	Sunbelt	70971410-0001	20-Sep	\$	80.55	\$	80.55	Draw #23
Bits, Safety Glasses	Sunbelt	70932339-0001	05-Sep	\$	61.60	\$	61.60	Draw #23
Speedcrete	Sunbelt	71002749-0001	02-Oct	\$	184.00	\$	184.00	Draw #23
Quikrete	Sunbelt	70998757-0001	01-Oct	\$	76.00	\$	76.00	Draw #23
Quikrete	Sunbelt	70999258-0001	01-Oct	\$	38.00	\$	38.00	Draw #23
Grout	Sunbelt	70998642-0001	01-Oct	\$	152.00	\$	152.00	Draw #23
Rake, Shovel	Sunbelt	70983050-0001	25-Sep	\$	64.90	\$	64.90	Draw #23
Redi Plug, Dust Bane	Sunbelt	70986775-0001	26-Sep	\$	69.30	\$	69.30	Draw #23
Wire Fabric	Sunbelt	71079293-0001	30-Oct	\$	39.90	\$	39.90	Draw #24
Drain Tile	Sunbelt	70867878-0001	10-Aug	\$	84.60	\$	84.60	Draw #24
Drain Tile	Sunbelt	70867894-0001	10-Aug	\$	186.00	\$	186.00	Draw #24
Expansion Joint	Sunbelt	71017599-0001	09-Oct	\$	295.20	\$	295.20	Draw #24
Blades, Nails, Paint	Sunbelt	70869564-0001	10-Aug	\$	420.10	\$	420.10	Draw #24
Expansion Joint	Sunbelt	71023084-0001	10-Oct	\$	147.20	\$	147.20	Draw #24
Sprayer	Sunbelt	71026157-0001	11-Oct	\$	202.00	\$	202.00	Draw #24
Grout	Sunbelt	71011920-0001	04-Oct	\$	30.40	\$	30.40	Draw #24
Sling	Sunbelt	71060648-0001	23-Oct	\$	79.90	\$	79.90	Draw #24
Grout	Sunbelt	71010756-0001	04-Oct	\$	105.60	\$	105.60	Draw #24
Paint, Gloves	Sunbelt	70773481-0001	04-Jul	\$	87.70	\$	87.70	Draw #24
Squeegee	Sunbelt	71025967-0001	11-Oct	\$	80.70	\$	80.70	Draw #24
Bits	Sunbelt	71043282-0001	17-Oct	\$	27.30	\$	27.30	Draw #24

Deck-o-foam	Sunbelt	71155807-0001	27-Nov	\$ 115.22	\$ 115.22	Draw #25
Four Season Ties	Sunbelt	71128153-0001	16-Nov	\$ 577.09	\$ 577.09	Draw #25
Loop Ties	Sunbelt	71114550-0001	12-Nov	\$ 102.39	\$ 102.39	Draw #25
Chalk, Brush, Bit	Sunbelt	71128161-0001	16-Nov	\$ 43.99	\$ 43.99	Draw #25
Deck o Foam	Sunbelt	71178426-0001	05-Dec	\$ 161.92	\$ 161.92	Draw #26
Tarps	Sunbelt	71189190-0001	18-Dec	\$ 142.59	\$ 142.59	Draw #26
Bits	Sunbelt	71205883-0001	17-Dec	\$ 54.38	\$ 54.38	Draw #26
Expansion Joint	Sunbelt	71211575-0001	19-Dec	\$ 53.03	\$ 53.03	Draw #26
Deck o Foam	Sunbelt	71212665-0001	19-Dec	\$ 66.54	\$ 66.54	Draw #26
Sonotube	Sunbelt	71232712-0001	03-Jan	\$ 147.84	\$ 147.84	Draw #26
Dust Mask	Sunbelt	71232522-0001	03-Jan	\$ 58.80	\$ 58.80	Draw #26
Grout, Quickrete	Sunbelt	71264035-0001	18-Jan	\$ 42.75	\$ 42.75	Draw #26
Spruce Sheeting,	Turksta Lumber	2271988	07-Jun	\$ 803.33	\$ 803.33	Draw #9
Canstrip, pine	Turksta Lumber	2272157	09-Jun	\$ 175.00	\$ 175.00	Draw #9
Spruce Dry, Pine, Sheeting	Turksta Lumber	2272986	19-Jun	\$ 306.27	\$ 306.27	Draw #9
Bits	Turksta Lumber	2273550	23-Jun	\$ 24.44	\$ 24.44	Draw #9
Spruce Dry	Turksta Lumber	2273833	27-Jun	\$ 389.66	\$ 389.66	Draw #9
Deck Screws	Turksta Lumber	2271713	05-Jun	\$ 163.41	\$ 163.41	Draw #10
Plywood, Fuel Cell	Turksta Lumber	2274936	10-Jul	\$ 108.78	\$ 108.78	Draw #10
Plywood	Turksta Lumber	2274319	04-Jul	\$ 307.80	\$ 307.80	Draw #10
Spruce	Turksta Lumber	2275085	11-Jul	\$ 72.72	\$ 72.72	Draw #10
Plywood	Turksta Lumber	2275006	11-Jul	\$ 37.23	\$ 37.23	Draw #10
Nails, blade, bits	Turksta Lumber	2275760	19-Jul	\$ 122.60	\$ 122.60	Draw #10
Spruce, Plywood	Turksta Lumber	2276064	22-Jul	\$ 262.58	\$ 262.58	Draw #10
Joist Hanger, Spruce	Turksta Lumber	2275976	21-Jul	\$ 301.48	\$ 301.48	Draw #10
Blades	Turksta Lumber	2275837	19-Jul	-\$ 8.80	-\$ 8.80	Draw #10
Blade, Shims, Glue BP	Turksta Lumber	2278242	16-Aug	\$ 37.65	\$ 37.65	Draw #11
Spruce Sheeting BP	Turksta Lumber	2277064	02-Aug	\$ 45.76	\$ 45.76	Draw #11
Clost, Shim, boards BP	Turksta Lumber	2278412	18-Aug	\$ 320.57	\$ 320.57	Draw #11
Hardware crown mold, BP	Turksta Lumber	2278031	15-Aug	\$ 6,976.40	\$ 6,976.40	Draw #11
Crown, BP	Turksta Lumber	2279442	31-Aug	\$ 533.30	\$ 533.30	Draw #11
Sealant, Pine	Turksta Lumber	2281245	22-Sep	\$ 133.48	\$ 133.48	Draw #12
Qtr round	Turksta Lumber	2281538	26-Sep	\$ 23.24	\$ 23.24	Draw #12
Plywood, 2x4	Turksta Lumber	2281135	21-Sep	\$ 412.82	\$ 412.82	Draw #12
Pine, Plywood, Nail	Turksta Lumber	2281224	22-Sep	\$ 489.47	\$ 489.47	Draw #12
Nail, Mould	Turksta Lumber	2280838	18-Sep	\$ 106.57	\$ 106.57	Draw #12
Finish Nail	Turksta Lumber	2280661	15-Sep	\$ 6.65	\$ 6.65	Draw #12
Qtr Round	Turksta Lumber	2280526	14-Sep	\$ 363.50	\$ 363.50	Draw #12
Spackle, Sanding, Drill	Turksta Lumber	2280748	18-Sep	\$ 48.31	\$ 48.31	Draw #12
Nails,	Turksta Lumber	2280499	14-Sep	\$ 31.26	\$ 31.26	Draw #12
Pine	Turksta Lumber	2280188	11-Sep	\$ 351.78	\$ 351.78	Draw #12
Door Stop, qtr round	Turksta Lumber	2279953	08-Sep	\$ 172.10	\$ 172.10	Draw #12
Vinyl Door	Turksta Lumber	2279473	06-Sep	\$ 1,805.50	\$ 1,805.50	Draw #12
Steel Utility Door	Turksta Lumber	2279802	06-Sep	\$ 489.98	\$ 489.98	Draw #12
Slip Drill	Turksta Lumber	2279534	01-Sep	\$ 9.07	\$ 9.07	Draw #12
Pine BP	Turksta Lumber	2282274	04-Oct	\$ 59.93	\$ 59.93	Draw #13
Pine BP	Turksta Lumber	2282210	04-Oct	\$ 72.40	\$ 72.40	Draw #13
Paint, Screws	Turksta Lumber	2282266	04-Oct	\$ 53.34	\$ 53.34	Draw #13
Spruce, Hanger Joist	Turksta Lumber	2282039	03-Oct	\$ 209.34	\$ 209.34	Draw #13
Level Rake	Turksta Lumber	2282049	03-Oct	\$ 18.55	\$ 18.55	Draw #13
Door, Paint	Turksta Lumber	2282041	03-Oct	\$ 346.00	\$ 346.00	Draw #13
Glue, Pine	Turksta Lumber	2282627	10-Oct	\$ 263.69	\$ 263.69	Draw #13
Pine Plywood	Turksta Lumber	2282616	10-Oct	\$ 364.50	\$ 364.50	Draw #13
Blade, Form, Nails	Turksta Lumber	2289522	25-Jan	\$ 156.60	\$ 156.60	Draw #16
Chalk Line, Spruce	Turksta Lumber	2290555	16-Feb	\$ 69.50	\$ 69.50	Draw #17
Bit, Spruce	Turksta Lumber	2291619	09-Mar	\$ 132.42	\$ 132.42	Draw #18
Ice Salt	Turksta Lumber	2291530	07-Mar	\$ 15.38	\$ 15.38	Draw #18
Poly, Cradle Gun	Turksta Lumber	2294216	25-Apr	\$ 214.15	\$ 214.15	Draw #19
Padlock, Blade, Shovel	Turksta Lumber	2294069	23-Apr	\$ 63.74	\$ 63.74	Draw #19
Nails	Turksta Lumber	2303299	10-Aug	\$ 86.30	\$ 86.30	Draw #22
Spruce	Turksta Lumber	16357556	04-Oct	\$ 412.07	\$ 412.07	Draw #24
Spruce	Turksta Lumber	2309552	05-Nov	\$ 92.14	\$ 92.14	Draw #25
Spruce, Screws	Turksta Lumber	2310176	14-Nov	\$ 525.54	\$ 525.54	Draw #25
Blended Gravel	Telephone City	10007810	09-Mar	\$ 309.89	\$ 309.89	Draw #17
Blended Gravel	Telephone City	10008621	22-Jun	\$ 319.33	\$ 319.33	Draw #20
Blended Gravel	Telephone City	10008711	07-Jul	\$ 624.77	\$ 624.77	Draw #21
Blended Gravel	Telephone City	10008744	14-Jul	\$ 627.76	\$ 627.76	Draw #21
Blended Gravel	Telephone City	10008779	20-Jul	\$ 312.60	\$ 312.60	Draw #21
Blended Gravel	Telephone City	10008778	20-Jul	\$ 307.97	\$ 307.97	Draw #21
Blended Gravel	Telephone City	10008857	11-Aug	\$ 1,280.18	\$ 1,280.18	Draw #22
Blended Gravel	Telephone City	10008859	11-Aug	\$ 623.57	\$ 623.57	Draw #22
Blended Gravel	Telephone City	10008809	27-Jul	\$ 1,296.77	\$ 1,296.77	Draw #22

Blended Gravel	Telephone City	10008810	27-Jul	\$ 313.95	\$ 313.95	Draw #22
Blended Gravel	Telephone City	10008858	11-Aug	\$ 317.98	\$ 317.98	Draw #22
Blended Gravel	Telephone City	10008906	17-Aug	\$ 651.38	\$ 651.38	Draw #22
Blended Gravel	Telephone City	10009647	26-Oct	\$ 317.98	\$ 317.98	Draw #25
Blended Gravel	Telephone City	10009808	16-Nov	\$ 324.71	\$ 324.71	Draw #25
Blended Gravel	Telephone City	10009902	30-Nov	\$ 302.59	\$ 302.59	Draw #26
Vicano Construction Disbursement (\$250x8 Months)			31-Aug	\$ 2,000.00	\$ 2,000.00	Draw #3
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #4
Vicano Construction Disbursement (\$250x2 Months)			30-Nov	\$ 500.00	\$ 500.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			30-Dec	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			31-Jan	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			28-Feb	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			24-Mar	\$ 250.00	\$ 250.00	Draw #5
Vicano Construction Disbursement (\$250x1 Month)			30-Apr	\$ 250.00	\$ 250.00	Draw #7
Vicano Construction Disbursement (\$250x1 Month)			30-May	\$ 250.00	\$ 250.00	Draw #7
Vicano Construction Disbursement (\$250x1 Month)			30-Jun	\$ 250.00	\$ 250.00	Draw #8
Vicano Construction Disbursement (\$250x1 Month)			31-Jul	\$ 250.00	\$ 250.00	Draw #9
Vicano Construction Disbursement (\$250x1 Month)			31-Aug	\$ 250.00	\$ 250.00	Draw #10
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #11
Vicano Construction Disbursement (\$250x1 Month)			31-Oct	\$ 250.00	\$ 250.00	Draw #12
Vicano Construction Disbursement (\$250x1 Month)			30-Nov	\$ 250.00	\$ 250.00	Draw #13
Vicano Construction Disbursement (\$250x1 Month)			31-Dec	\$ 250.00	\$ 250.00	Draw #14
Vicano Construction Disbursement (\$250x1 Month)			31-Jan	\$ 250.00	\$ 250.00	Draw #15
Vicano Construction Disbursement (\$250x1 Month)			28-Feb	\$ 250.00	\$ 250.00	Draw #16
Vicano Construction Disbursement (\$250x1 Month)			31-Mar	\$ 250.00	\$ 250.00	Draw #17
Vicano Construction Disbursement (\$250x1 Month)			30-Apr	\$ 250.00	\$ 250.00	Draw #18
Vicano Construction Disbursement (\$250x1 Month)			31-May	\$ 250.00	\$ 250.00	Draw #19
Vicano Construction Disbursement (\$250x1 Month)			30-Jun	\$ 250.00	\$ 250.00	Draw #20
Vicano Construction Disbursement (\$250x1 Month)			30-Sep	\$ 250.00	\$ 250.00	Draw #23
Vicano Construction Disbursement (\$250x1 Month)			31-Oct	\$ 250.00	\$ 250.00	Draw #24
Backfill Material (182 loads @ \$100/load)	Vicano Construction		31-Aug	\$ 18,200.00	\$ 18,200.00	Draw #10
Drill	WFS	4455615	21-Feb	\$ 173.03	\$ 173.03	Draw #5
Socket Impact	WFS	4480002	24-Mar	\$ 145.44	\$ 145.44	Draw #5
Impact Kit	WFS	4467424	08-Mar	\$ 111.74	\$ 111.74	Draw #5
Impact Kit	WFS	4452656	15-Feb	\$ 458.84	\$ 458.84	Draw #5
Loop Panel Tie	Williams	IN150700	25-Jan	\$ 1,582.00	\$ 1,582.00	Draw #5
Stay rite Metal rib	Williams	IN150649	23-Jan	\$ 180.00	\$ 180.00	Draw #5
Loop Panel Tie	Williams	IN0160188	06-Oct	\$ 1,537.50	\$ 1,537.50	Draw #12
Return Shipment	Williams	IN0161393	08-Nov	\$ 468.75	\$ 468.75	Draw #13
Concrete Accessories Shipping	Williams	IN0170168	07-Aug	\$ 468.75	\$ 468.75	Draw #22
PVC, Elbow, Adapter	Wolseley	5315585	23-Mar	\$ 53.15	\$ 53.15	Draw #6
Sewer pipe, grate, catchbasin	Wolseley	5084481	05-Jan	\$ 19,687.75	\$ 19,687.75	Draw #5
Underground Material	Wolseley	6870488	26-Jun	\$ 1,092.50	\$ 1,092.50	Draw #20
Underground Material	Wolseley	6870487	26-Jun	\$ 870.00	\$ 870.00	Draw #20
Underground Material	Wolseley	6865162	25-Jun	\$ 6,485.00	\$ 6,485.00	Draw #20
Underground Material	Wolseley	7516677	05-Dec	\$ 888.90	\$ 888.90	Draw #26
B-2 MATERIALS: Total				\$ 1,592,181.90	\$ 1,547,675.42	\$ 44,506.48
B-3 RENTALS EQUIPMENT:						
Quickcut Saw	Battlefield	15006851	10-Jan-17	\$ 1,220.01	\$ 1,220.01	Draw #5
Lighttower	Battlefield	15006679	22-Dec-16	\$ 387.00	\$ 387.00	Draw #5
Heater	Battlefield	15006657	21-Dec-16	\$ 1,556.84	\$ 1,556.84	Draw #5
Forklift	Battlefield	15007065	30-Jan-17	\$ 3,140.00	\$ 3,140.00	Draw #5
Scissor Lift	Battlefield	15007017	26-Jan-17	\$ 1,994.40	\$ 1,994.40	Draw #5
Scissor Lift	Battlefield	15007262	23-Feb-17	\$ 947.20	\$ 947.20	Draw #5
Forklift	Battlefield	15007290	27-Feb-17	\$ 2,960.00	\$ 2,960.00	Draw #5
Concrete Vibrator	Battlefield	15007220	16-Feb-17	\$ 62.40	\$ 62.40	Draw #5
Scissor Lift	Battlefield	15007146	7-Feb-17	\$ 409.40	\$ 409.40	Draw #5
Scissor Lift	Battlefield	15007447	13-Mar-17	\$ 1,047.20	\$ 1,047.20	Draw #5
Scissor Lift	Battlefield	15007474	15-Mar-17	\$ 1,047.20	\$ 1,047.20	Draw #5
Scissor Lift	Battlefield	15007551	23-Mar-17	\$ 947.20	\$ 947.20	Draw #5
Scissor Lift	Battlefield	15007508	20-Mar-17	\$ 947.20	\$ 947.20	Draw #5
Scissor Lift	Battlefield	15007636	30-Mar-17	\$ 314.40	\$ 314.40	Draw #6
Forklift	Battlefield	15007578	27-Mar-17	\$ 2,960.00	\$ 2,960.00	Draw #6
Scissor Lift	Battlefield	15007635	30-Mar-17	\$ 574.20	\$ 574.20	Draw #6
Forklift	Battlefield	15007667	31-Mar-17	\$ 269.55	\$ 269.55	Draw #6
Scissor Lift	Battlefield	14008375	18-May-17	\$ 674.20	\$ 674.20	Draw #7
Water Pump	Battlefield	15012990	22-Feb-18	\$ 121.80	\$ 121.80	Draw #16
Tamper	Battlefield	15013581	4-Apr-18	\$ 301.00	\$ 301.00	Draw #18
Tamper	Battlefield	485875	3-Jul-18	\$ 61.01	\$ 61.01	Draw #20

Heater	Battlefield	15018391	19-Nov-18	\$	217.98	\$	217.98	Draw #25
BNC Crane	BNC Crane	3710	10-Aug-17	\$	1,237.50	\$	1,237.50	Draw #10
Bin Disposal	Budget Environmental	146514	28-Mar-17	\$	773.77	\$	773.77	Draw #6
Bin Disposal	Budget Environmental	154231	5-Apr-17	\$	20.00	\$	20.00	Draw #6
Bin Disposal BP	Budget Environmental	165444	19-Jun-17	\$	283.19	\$	283.19	Draw #8
Bin Disposal	Budget Environmental	164546	15-Jun-17	\$	337.13	\$	337.13	Draw #8
Bin Disposal	Budget Environmental	162101	6-Jun-17	\$	718.88	\$	718.88	Draw #8
Bin Disposal	Budget Environmental	172654	17-Jul-17	\$	380.63	\$	380.63	Draw #9
Bin Disposal	Budget Environmental	174063	21-Jul-17	\$	257.09	\$	257.09	Draw #9
Bin Disposal	Budget Environmental	176149	29-Jul-17	\$	169.50	\$	169.50	Draw #9
Bin Disposal	Budget Environmental	178825	9-Aug-17	\$	417.13	\$	417.13	Draw #10
Bin Disposal	Budget Environmental	184361	31-Aug-17	\$	100.00	\$	100.00	Draw #10
Bin Disposal BP	Budget Environmental	187372	13-Sep-17	\$	370.13	\$	370.13	Draw #11
Bin Disposal	Budget Environmental	189338	21-Sep-17	\$	598.94	\$	598.94	Draw #11
Bin Disposal BP	Budget Environmental	190881	28-Sep-17	\$	250.13	\$	250.13	Draw #11
Bin Disposal	Budget Environmental	193265	6-Oct-17	\$	337.13	\$	337.13	Draw #12
Bin Disposal	Budget Environmental	200113	7-Nov-17	\$	337.13	\$	337.13	Draw #13
Bin Disposal	Budget Environmental	201371	13-Nov-17	\$	425.00	\$	425.00	Draw #13
Bin Disposal	Budget Environmental	209919	29-Dec-17	\$	170.00	\$	170.00	Draw #14
Bin Disposal	Budget Environmental	213796	30-Jan-18	\$	310.00	\$	310.00	Draw #15
Bin Disposal	Budget Environmental	220837	21-Mar-18	\$	631.96	\$	631.96	Draw #17
Bin Disposal	Budget Environmental	226364	20-Apr-18	\$	471.11	\$	471.11	Draw #18
Bin Disposal	Budget Environmental	229233	2-May-18	\$	409.34	\$	409.34	Draw #19
Bin Disposal	Budget Environmental	233994	22-May-18	\$	343.22	\$	343.22	Draw #19
Bin Disposal	Budget Environmental	241289	18-Jun-18	\$	337.13	\$	337.13	Draw #20
Bin Disposal	Budget Environmental	245232	3-Jul-18	\$	444.14	\$	444.14	Draw #20
Bin Disposal	Budget Environmental	250906	24-Jul-18	\$	427.61	\$	427.61	Draw #21
Bin Disposal	Budget Environmental	252094	28-Jul-18	\$	372.80	\$	372.80	Draw #21
Bin Disposal	Budget Environmental	255710	10-Aug-18	\$	411.90	\$	411.90	Draw #22
Bin Disposal	Budget Environmental	256744	15-Aug-18	\$	444.82	\$	444.82	Draw #22
Bin Disposal	Budget Environmental	259114	24-Aug-18	\$	363.42	\$	363.42	Draw #22
Bin Disposal	Budget Environmental	217568	28-Feb-18	\$	280.00	\$	280.00	Draw #23
Bin Disposal	Budget Environmental	263205	11-Sep-18	\$	534.17	\$	534.17	Draw #23
Bin Disposal	Budget Environmental	274019	27-Oct-18	\$	511.82	\$	511.82	Draw #24
Bin Disposal	Budget Environmental	268366	2-Oct-18	\$	485.00	\$	485.00	Draw #24
Bin Disposal	Budget Environmental	270976	15-Oct-18	\$	476.06	\$	476.06	Draw #24
Bin Disposal	Budget Environmental	271797	18-Oct-18	\$	451.92	\$	451.92	Draw #24
Bin Disposal	Budget Environmental	278059	15-Nov-18	\$	368.78	\$	368.78	Draw #25
Bin Disposal	Budget Environmental	275565	2-Nov-18	\$	615.52	\$	615.52	Draw #25
Bin Disposal	Budget Environmental	268366	2-Oct-18	\$	485.00	\$	485.00	Draw #25
Bin Disposal	Budget Environmental	279494	22-Nov-18	\$	346.43	\$	346.43	Draw #25
Bin Disposal	Budget Environmental	281210	30-Nov-18	\$	488.58	\$	488.58	Draw #26
Bin Disposal	Budget Environmental	283131	11-Dec-18	\$	611.95	\$	611.95	Draw #26
Bin Disposal	Budget Environmental	284632	19-Dec-18	\$	458.18	\$	458.18	Draw #26
Bin Disposal	Budget Environmental	285205	22-Dec-18	\$	515.40	\$	515.40	Draw #26
Bin Disposal	Budget Environmental	286747	7-Jan-19	\$	387.55			\$ 387.55
Bin Disposal	Budget Environmental	288913	21-Jan-19	\$	434.94			\$ 434.94
Bin Disposal	Budget Environmental	289535	25-Jan-19	\$	346.43			\$ 346.43
Mini Excavator	CRS	1313270	16-Nov-16	\$	825.75	\$	825.75	Draw #5
Vibrator	CRS	1338890	9-Dec-16	\$	90.00	\$	90.00	Draw #5
Drill Bit Core	CRS	1342951	13-Dec-16	\$	32.00	\$	32.00	Draw #5
Air Compressor	CRS	1349516	19-Dec-16	\$	173.00	\$	173.00	Draw #5
Cut Off Saw	CRS	1364490	9-Jan-17	\$	77.00	\$	77.00	Draw #5
Discharge Hose	CRS	1380579	27-Jan-17	\$	96.00	\$	96.00	Draw #5
Electric Pump	CRS	1365920	12-Jan-17	\$	37.00	\$	37.00	Draw #5
Laser Pipe	CRS	1368247	18-Jan-17	\$	375.00	\$	375.00	Draw #5
Laser Pipe	CRS	1385851	2-Feb-17	\$	75.00	\$	75.00	Draw #5
Ride On Roller	CRS	1368254	18-Jan-17	\$	1,940.00	\$	1,940.00	Draw #5
Ride On Roller	CRS	1385856	2-Feb-17	\$	1,446.75	\$	1,446.75	Draw #5
Cone	CRS	1406873	28-Feb-17	\$	34.20	\$	34.20	Draw #5
Cone	CRS	1389585C	28-Feb-17	\$	319.20	\$	319.20	Draw #5
Discharge Hose	CRS	1399944	21-Feb-17	\$	16.00	\$	16.00	Draw #5
Cone	CRS	1389585	9-Feb-17	\$	319.20	\$	319.20	Draw #5
Magnetic Sweeper	CRS	1387333	6-Feb-17	\$	35.00	\$	35.00	Draw #5
Concrete Vibrator	CRS	1408754	3-Mar-17	\$	180.00	\$	180.00	Draw #5
Pump / Hose	CRS	1407704	1-Mar-17	\$	81.00	\$	81.00	Draw #5
Pump / Hose	CRS	1413327	9-Mar-17	\$	201.00	\$	201.00	Draw #5
Concrete Vibrator	CRS	1414650	10-Mar-17	\$	35.00	\$	35.00	Draw #5
Magnetic Sweeper	CRS	1416137	13-Mar-17	\$	35.00	\$	35.00	Draw #5
Blower Pac	CRS	1418140	15-Mar-17	\$	49.00	\$	49.00	Draw #5
Concrete Vibrator	CRS	1422790	21-Mar-17	\$	35.00	\$	35.00	Draw #5
Magnetic Sweeper	CRS	1425574	24-Mar-17	\$	105.00	\$	105.00	Draw #5

Banding Machine	CRS	1425592	24-Mar-17	\$ 99.00	\$ 99.00	Draw #5
Electric Pump	CRS	1425586	24-Mar-17	\$ 200.00	\$ 200.00	Draw #5
15' Stair Tower	CRS	1436671	10-Apr-17	\$ 475.00	\$ 475.00	Draw #6
15' Stair Tower	CRS	1436670	10-Apr-17	\$ 475.00	\$ 475.00	Draw #6
Diesel Plate	CRS	1443493	13-Apr-17	\$ 598.00	\$ 598.00	Draw #6
Ride On Roller	CRS	1449683	21-Apr-17	\$ 1,230.00	\$ 1,230.00	Draw #6
Sewer Spoons	CRS	1470661	10-May-17	\$ 16.00	\$ 16.00	Draw #7
Pump / Hose	CRS	1461867	4-May-17	\$ 98.00	\$ 98.00	Draw #7
Vibrator	CRS	1470659	11-May-17	\$ 105.00	\$ 105.00	Draw #7
15' Stair Tower	CRS	1465926	9-May-17	\$ 425.00	\$ 425.00	Draw #7
15' Stair Tower	CRS	1465925	9-May-17	\$ 425.00	\$ 425.00	Draw #7
15' Stair Tower	CRS	1499912	8-Jun-17	\$ 425.00	\$ 425.00	Draw #8
15' Stair Tower	CRS	1499911	8-Jun-17	\$ 425.00	\$ 425.00	Draw #8
Pump	CRS	1529183	29-Jun-17	\$ 90.00	\$ 90.00	Draw #8
15' Stair Tower	CRS	1528874	30-Jun-17	\$ 425.00	\$ 425.00	Draw #8
15' Stair Tower	CRS	1528873	30-Jun-17	\$ 425.00	\$ 425.00	Draw #8
Electric Pump	CRS	1533523	5-Jul-17	\$ 18.00	\$ 18.00	Draw #9
Electric Pump	CRS	1544588	18-Jul-17	\$ 792.00	\$ 792.00	Draw #9
Wobble Light	CRS	1544587	18-Jul-17	\$ 1,105.00	\$ 1,105.00	Draw #9
15' Stair Tower	CRS	1553220	24-Jul-17	\$ 425.00	\$ 425.00	Draw #9
15' Stair Tower	CRS	1553219	24-Jul-17	\$ 425.00	\$ 425.00	Draw #9
Wobble Light, Cord	CRS	1567108	3-Aug-17	\$ 300.00	\$ 300.00	Draw #10
15' Scaffold Tower Complete	CRS	1577710	14-Aug-17	\$ 475.00	\$ 475.00	Draw #10
15' Scaffold Tower Complete	CRS	1577709	14-Aug-17	\$ 475.00	\$ 475.00	Draw #10
Diesel Plate	CRS	1596624	24-Aug-17	\$ 239.00	\$ 239.00	Draw #10
15' Stair Tower	CRS	1600579	31-Aug-17	\$ 425.00	\$ 425.00	Draw #10
15' Stair Tower Complete	CRS	1600580	31-Aug-17	\$ 425.00	\$ 425.00	Draw #10
Lighttower	CRS	1609775	9-Sep-17	\$ 277.00	\$ 277.00	Draw #11
Pintle Hitch	CRS	1608147	8-Sep-17	\$ 8.00	\$ 8.00	Draw #11
Lighttower	CRS	1609755	9-Sep-17	\$ 250.00	\$ 250.00	Draw #11
Vibrator	CRS	1631952	27-Sep-17	\$ 45.00	\$ 45.00	Draw #11
15' Stair Tower Complete	CRS	1622169	21-Sep-17	\$ 425.00	\$ 425.00	Draw #11
15' Stair Tower	CRS	1622168	21-Sep-17	\$ 425.00	\$ 425.00	Draw #11
Lighttower	CRS	1660949	20-Oct-17	\$ 130.00	\$ 130.00	Draw #12
Lighttower	CRS	1609791	9-Sep-17	\$ 400.00	\$ 400.00	Draw #13
15' Stair Tower Complete	CRS	1609345	12-Sep-17	\$ 425.00	\$ 425.00	Draw #13
15' Stair Tower Complete	CRS	1609344	12-Sep-17	\$ 425.00	\$ 425.00	Draw #13
15' Stair Tower Complete	CRS	1622169	21-Sep-17	\$ 425.00	\$ 425.00	Draw #13
Cone	CRS	1609798	9-Sep-17	\$ 12.00	\$ 12.00	Draw #13
Lighttower	CRS	1609807	9-Sep-17	\$ 272.50	\$ 272.50	Draw #13
Scaffold Tower	CRS	1652919	22-Oct-17	\$ 425.00	\$ 425.00	Draw #17
Scaffold Tower	CRS	1652918	22-Oct-17	\$ 425.00	\$ 425.00	Draw #17
Scaffold Tower	CRS	1652917	22-Oct-17	\$ 425.00	\$ 425.00	Draw #17
Stair Tower	CRS	1652916	22-Oct-17	\$ 425.00	\$ 425.00	Draw #17
Toilet Rental BP	Centreline Sanitation	A-57100	30-Jun-17	\$ 165.00	\$ 165.00	Draw #9
Toilet Rental BP	Centreline Sanitation	A-58547	31-Jul-17	\$ 165.00	\$ 165.00	Draw #9
Toilet Rental BP	Centreline Sanitation	A-59841	25-Aug-17	\$ 165.00	\$ 165.00	Draw #10
Toilet Rental BP	Centreline Sanitation	A-61236	22-Sep-17	\$ 165.00	\$ 165.00	Draw #11
Crane Rental - Lower Electrical Equipment	Dan's Crane Rental	8023	18-Jul-17	\$ 745.80	\$ 745.80	Draw #10
Trailer	Miller Mobile Office	116372	11-Dec-15	\$ 1,175.00	\$ 1,175.00	Draw #1
Trailer	Miller Mobile Office	116905	31-Jan-16	\$ 405.00	\$ 405.00	Draw #2
Trailer	Miller Mobile Office	117797	11-Feb-16	\$ 405.00	\$ 405.00	Draw #2
Trailer	Miller Mobile Office	118508	11-Mar-16	\$ 405.00	\$ 405.00	Draw #2
Trailer	Miller Mobile Office	119222	11-Apr-16	\$ 405.00	\$ 405.00	Draw #2
Trailer	Miller Mobile Office	120197	11-May-16	\$ 405.00	\$ 405.00	Draw #3
Trailer	Miller Mobile Office	120992	11-Jun-16	\$ 405.00	\$ 405.00	Draw #3
Trailer	Miller Mobile Office	122043	11-Jul-16	\$ 405.00	\$ 405.00	Draw #3
Trailer	Miller Mobile Office	122900	11-Aug-16	\$ 405.00	\$ 405.00	Draw #3
Trailer	Miller Mobile Office	123788	11-Sep-16	\$ 405.00	\$ 405.00	Draw #4
Trailer	Miller Mobile Office	124900	11-Oct-16	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	125696	11-Nov-16	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	126557	11-Dec-16	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	127490	11-Jan-17	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	128232	11-Feb-17	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	129020	11-Mar-17	\$ 405.00	\$ 405.00	Draw #5
Trailer	Miller Mobile Office	129976	11-Apr-17	\$ 405.00	\$ 405.00	Draw #6
Trailer	Miller Mobile Office	130787	11-May-17	\$ 405.00	\$ 405.00	Draw #7
Trailer	Miller Mobile Office	131637	11-Jun-17	\$ 405.00	\$ 405.00	Draw #8
Trailer	Miller Mobile Office	132769	11-Jul-17	\$ 405.00	\$ 405.00	Draw #9
Trailer	Miller Mobile Office	133692	11-Aug-17	\$ 405.00	\$ 405.00	Draw #10
Trailer	Miller Mobile Office	134618	11-Sep-17	\$ 405.00	\$ 405.00	Draw #11
Trailer	Miller Mobile Office	135627	11-Oct-17	\$ 405.00	\$ 405.00	Draw #12

Trailer	Miller Mobile Office	136662	11-Nov-17	\$	405.00	\$	405.00	Draw #13
Trailer	Miller Mobile Office	137574	11-Dec-17	\$	405.00	\$	405.00	Draw #14
Trailer	Miller Mobile Office	138627	11-Jan-18	\$	405.00	\$	405.00	Draw #15
Trailer	Miller Mobile Office	139438	11-Feb-18	\$	405.00	\$	405.00	Draw #16
Trailer	Miller Mobile Office	140382	11-Mar-18	\$	405.00	\$	405.00	Draw #17
Trailer	Miller Mobile Office	141410	11-Apr-18	\$	405.00	\$	405.00	Draw #18
Trailer	Miller Mobile Office	142373	11-May-18	\$	405.00	\$	405.00	Draw #19
Trailer	Miller Mobile Office	143348	11-Jun-18	\$	405.00	\$	405.00	Draw #20
Trailer	Miller Mobile Office	144402	11-Jul-18	\$	405.00	\$	405.00	Draw #21
Trailer	Miller Mobile Office	145464	11-Aug-18	\$	405.00	\$	405.00	Draw #22
Trailer	Miller Mobile Office	146630	11-Sep-18	\$	405.00	\$	405.00	Draw #23
Trailer	Miller Mobile Office	147606	11-Oct-18	\$	405.00	\$	405.00	Draw #24
Trailer	Miller Mobile Office	148553	11-Nov-18	\$	405.00	\$	405.00	Draw #26
CCAN	Moving Box	21451	24-Apr-17	\$	100.00	\$	100.00	Draw #6
CCAN	Moving Box	21438	25-Apr-17	\$	150.00	\$	150.00	Draw #6
CCAN	Moving Box	50932	7-Nov-18	\$	125.00	\$	125.00	Draw #25
Portable Toilet	Red Star	121640	9-Aug-16	\$	180.00	\$	180.00	Draw #4
Portable Toilet	Red Star	121792	9-Sep-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	121958	11-Oct-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122119	8-Nov-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122250	8-Dec-16	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122347	9-Jan-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122436	8-Feb-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122527	8-Mar-17	\$	180.00	\$	180.00	Draw #5
Portable Toilet	Red Star	122639	10-Apr-17	\$	180.00	\$	180.00	Draw #6
Portable Toilet	Red Star	122754	8-May-17	\$	180.00	\$	180.00	Draw #7
Portable Toilet	Red Star	122904	8-Jun-17	\$	180.00	\$	180.00	Draw #9
Portable Toilet	Red Star	123050	10-Jul-17	\$	180.00	\$	180.00	Draw #9
Portable Toilet	Red Star	123229	8-Aug-17	\$	180.00	\$	180.00	Draw #10
Portable Toilet	Red Star	123431	8-Sep-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123512	25-Sep-17	\$	180.00	\$	180.00	Draw #11
Portable Toilet	Red Star	123607	10-Oct-17	\$	180.00	\$	180.00	Draw #12
Portable Toilet	Red Star	123780	8-Nov-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123835	22-Nov-17	\$	180.00	\$	180.00	Draw #13
Portable Toilet	Red Star	123916	7-Dec-17	\$	180.00	\$	180.00	Draw #14
Portable Toilet	Red Star	124030	8-Jan-18	\$	180.00	\$	180.00	Draw #15
Portable Toilet	Red Star	124142	8-Feb-18	\$	180.00	\$	180.00	Draw #16
Portable Toilet	Red Star	124267	8-Mar-18	\$	180.00	\$	180.00	Draw #17
Portable Toilet	Red Star	124385	9-Apr-18	\$	360.00	\$	360.00	Draw #18
Portable Toilet	Red Star	124491	9-May-18	\$	360.00	\$	360.00	Draw #19
Portable Toilet	Red Star	124678	13-Jun-18	\$	360.00	\$	360.00	Draw #20
Portable Toilet	Red Star	124850	11-Jul-18	\$	360.00	\$	360.00	Draw #21
Portable Toilet	Red Star	125045	7-Aug-18	\$	360.00	\$	360.00	Draw #22
Portable Toilet	Red Star	125129	17-Aug-18	\$	360.00	\$	360.00	Draw #22
Portable Toilet	Red Star	125263	10-Sep-18	\$	360.00	\$	360.00	Draw #23
Portable Toilet	Red Star	125464	9-Oct-18	\$	360.00	\$	360.00	Draw #24
Portable Toilet	Red Star	125531	17-Oct-18	\$	360.00	\$	360.00	Draw #24
Portable Toilet	Red Star	125663	7-Nov-18	\$	360.00	\$	360.00	Draw #25
Portable Toilet	Red Star	125720	19-Nov-18	\$	360.00	\$	360.00	Draw #26
Portable Toilet	Red Star	125885	17-Dec-18	\$	360.00	\$	360.00	Draw #26
Portable Toilet	Red Star	125838	10-Dec-18	\$	360.00	\$	360.00	Draw #26
Portable Toilet	Red Star	125990	8-Jan-19	\$	360.00			\$ 360.00
Portable Toilet	Red Star	126020	17-Jan-19	\$	360.00			\$ 360.00
Scaffolding	Sunbelt Rentals	70351155-0001	7-Nov-17	\$	191.00	\$	191.00	Draw #13
Scaffolding Stair Tower	Sunbelt Rentals	70359938-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0002	9-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0002	9-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0002	18-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0002	18-Nov-17	\$	425.00	\$	425.00	Draw #13
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0004	8-Jan-18	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0003	5-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0003	5-Dec-17	\$	425.00	\$	425.00	Draw #14
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0004	2-Jan-18	\$	425.00	\$	425.00	Draw #14
Discharge Hose	Sunbelt Rentals	70456334-0001	23-Jan-18	\$	64.00	\$	64.00	Draw #15
Banding Tool	Sunbelt Rentals	70475647-0001	29-Jan-18	\$	273.52	\$	273.52	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0005	30-Jan-18	\$	425.00	\$	425.00	Draw #15
Dewatering Pump	Sunbelt Rentals	70436947-0001	10-Jan-18	\$	252.00	\$	252.00	Draw #15
Dewatering Pump	Sunbelt Rentals	70436947-0002	22-Jan-18	\$	42.00	\$	42.00	Draw #15

Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0005	30-Jan-18	\$	425.00	\$	425.00	Draw #15
Propane Tank	Sunbelt Rentals	70466556-0001	20-Jan-18	\$	170.56	\$	170.56	Draw #15
Gas Trash pump	Sunbelt Rentals	70457394-0001	12-Jan-18	\$	81.00	\$	81.00	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0004	13-Jan-18	\$	425.00	\$	425.00	Draw #15
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0004	13-Jan-18	\$	425.00	\$	425.00	Draw #15
Stair Tower	Sunbelt Rentals	70359938-0006	27-Feb-18	\$	425.00	\$	425.00	Draw #16
Stair Tower	Sunbelt Rentals	70360010-0006	27-Feb-18	\$	425.00	\$	425.00	Draw #16
Indirect Heater	Sunbelt Rentals	70479757-0001	15-Feb-18	\$	1,065.00	\$	1,065.00	Draw #16
Stair Tower	Sunbelt Rentals	70360198-0005	10-Feb-18	\$	425.00	\$	425.00	Draw #16
Stair Tower	Sunbelt Rentals	70360206-0005	10-Feb-18	\$	425.00	\$	425.00	Draw #16
Pallett Truck	Sunbelt Rentals	70532075-0002	26-Mar-18	\$	408.00	\$	408.00	Draw #17
Heater	Sunbelt Rentals	70534958-0001	12-Mar-18	\$	644.25	\$	644.25	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0006	10-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0006	10-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360010-0007	27-Mar-18	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70359938-0007	27-Mar-18	\$	425.00	\$	425.00	Draw #17
Chain Hoist	Sunbelt Rentals	70555703-0001	26-Mar-18	\$	194.00	\$	194.00	Draw #17
Heater	Sunbelt Rentals	70557127-0001	26-Mar-18	\$	474.75	\$	474.75	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360198-0003	16-Dec-17	\$	425.00	\$	425.00	Draw #17
Chain Hoist	Sunbelt Rentals	70532224-0001	8-Mar-18	\$	24.00	\$	24.00	Draw #17
Scaffold End Frame	Sunbelt Rentals	70532075-0001	8-Mar-18	\$	25.00	\$	25.00	Draw #17
Scaffolding Stair Tower Access	Sunbelt Rentals	70360206-0001	8-Nov-17	\$	425.00	\$	425.00	Draw #17
Submersible Pump	Sunbelt Rentals	70519980-0001	20-Mar-18	\$	252.00	\$	252.00	Draw #17
Heater	Sunbelt Rentals	70545775-0001	16-Mar-18	\$	618.75	\$	618.75	Draw #17
Generator	Sunbelt Rentals	70537901-0001	14-Mar-18	\$	228.60	\$	228.60	Draw #17
Boom Lift	Sunbelt Rentals	70537795-0001	13-Mar-18	\$	1,240.50	\$	1,240.50	Draw #17
Hoist	Sunbelt Rentals	70555703-0002	10-Apr-18	\$	288.00	\$	288.00	Draw #18
Indirect Heater	Sunbelt Rentals	70576234-0001	10-Apr-18	\$	191.27	\$	191.27	Draw #18
Ext Cord	Sunbelt Rentals	70591182-0001	16-Apr-18	\$	28.00	\$	28.00	Draw #18
Shop Vacuum	Sunbelt Rentals	70591178-0001	16-Apr-18	\$	60.00	\$	60.00	Draw #18
Jumping Jack	Sunbelt Rentals	70596611-0002	18-Apr-18	\$	47.00	\$	47.00	Draw #18
Gas Detector	Sunbelt Rentals	70594485-0001	17-Apr-18	\$	100.00	\$	100.00	Draw #18
Jumping Jack	Sunbelt Rentals	70600820-0001	20-Apr-18	\$	47.00	\$	47.00	Draw #18
Pallett Truck	Sunbelt Rentals	70532075-0003	23-Apr-18	\$	408.00	\$	408.00	Draw #18
Jumping Jack	Sunbelt Rentals	70603863-0001	24-Apr-18	\$	94.00	\$	94.00	Draw #18
Dewatering Pump	Sunbelt Rentals	70610080-0001	25-Apr-18	\$	670.00	\$	670.00	Draw #18
Scaffold Stair	Sunbelt Rentals	70360010-0008	26-Apr-18	\$	150.00	\$	150.00	Draw #18
Pallett Truck	Sunbelt Rentals	70532075-0004	21-May-18	\$	408.00	\$	408.00	Draw #19
Kerosene Heater	Sunbelt Rentals	70612642-0001	27-Apr-18	\$	87.00	\$	87.00	Draw #19
1 Ton Chain Hoist	Sunbelt Rentals	70555703-0003	3-May-18	\$	192.00	\$	192.00	Draw #19
Plate Tamper	Sunbelt Rentals	70745595-0001	26-Jun-18	\$	468.96	\$	468.96	Draw #20
Drum Fan	Sunbelt Rentals	70704523-0001	25-Jun-18	\$	504.00	\$	504.00	Draw #20
Cutoff Saw	Sunbelt Rentals	70706678-0001	7-Jun-18	\$	194.60	\$	194.60	Draw #20
Jumping Jack	Sunbelt Rentals	70745595-0002	11-Jul-18	\$	571.89	\$	571.89	Draw #21
Hydrostatic Test Pump	Sunbelt Rentals	70795107-0001	12-Jul-18	\$	122.95	\$	122.95	Draw #21
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0001	1-Aug-18	\$	410.50	\$	410.50	Draw #21
Drum High Intensity	Sunbelt Rentals	70749345-0001	23-Jul-18	\$	224.00	\$	224.00	Draw #21
Drum Fan	Sunbelt Rentals	70704523-0002	23-Jul-18	\$	504.00	\$	504.00	Draw #21
Jumping Jack Tamper	Sunbelt Rentals	70817535-0001	20-Jul-18	\$	208.69	\$	208.69	Draw #21
Ext Cord	Sunbelt Rentals	70812873-0001	19-Jul-18	\$	49.00	\$	49.00	Draw #21
Mini Excavator	Sunbelt Rentals	70787074-0001	13-Jul-18	\$	339.10	\$	339.10	Draw #21
Discharge Hose	Sunbelt Rentals	70800897-0001	16-Jul-18	\$	48.00	\$	48.00	Draw #21
Scaffold Frame	Sunbelt Rentals	70738873-0001	18-Jul-18	\$	198.30	\$	198.30	Draw #21
Fan	Sunbelt Rentals	70816831-0001	7-Aug-18	\$	539.50	\$	539.50	Draw #22
Ramset Gun	Sunbelt Rentals	70857923-0001	8-Aug-18	\$	122.40	\$	122.40	Draw #22
Pallett Truck	Sunbelt Rentals	70532075-0005	13-Jun-18	\$	136.00	\$	136.00	Draw #22
Scaffolding	Sunbelt Rentals	70738873-0002	15-Aug-18	\$	78.40	\$	78.40	Draw #22
Drum	Sunbelt Rentals	70749345-0002	20-Aug-18	\$	224.00	\$	224.00	Draw #22
Shop Vacuum	Sunbelt Rentals	70853988-0001	17-Aug-18	\$	479.40	\$	479.40	Draw #22
Fan	Sunbelt Rentals	70704523-0003	20-Aug-18	\$	504.00	\$	504.00	Draw #22
Ramset Gun	Sunbelt Rentals	70896745-0001	23-Aug-18	\$	117.45	\$	117.45	Draw #22
Scaffold Ladder	Sunbelt Rentals	70839368-0002	27-Aug-18	\$	142.80	\$	142.80	Draw #22
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0002	29-Aug-18	\$	375.00	\$	375.00	Draw #22
High Intensity Drum	Sunbelt Rentals	70749345-0004	19-Sep-18	\$	54.00	\$	54.00	Draw #23
Diesel Generator	Sunbelt Rentals	70918722-0001	18-Sep-18	\$	4,376.10	\$	4,376.10	Draw #23
Scaffold, Ladder, Base, Plank	Sunbelt Rentals	70890134-0001	17-Sep-18	\$	1,552.90	\$	1,552.90	Draw #23
High Intensity Drum	Sunbelt Rentals	70749345-0003	17-Sep-18	\$	224.00	\$	224.00	Draw #23
Drill	Sunbelt Rentals	70945070-0001	12-Sep-18	\$	103.60	\$	103.60	Draw #23
Scaffold End Frame	Sunbelt Rentals	70738873-0003	12-Sep-18	\$	78.40	\$	78.40	Draw #23
Fan	Sunbelt Rentals	70704523-0004	10-Sep-18	\$	294.00	\$	294.00	Draw #23
Scaffold Screwjack	Sunbelt Rentals	70868321-0001	7-Sep-18	\$	301.50	\$	301.50	Draw #23

Jumping Jack	Sunbelt Rentals	70914584-0001	6-Sep-18	\$	464.44	\$	464.44	Draw #23
Aluminum Plank	Sunbelt Rentals	70874047-0001	10-Sep-18	\$	365.60	\$	365.60	Draw #23
Dehumidifier	Sunbelt Rentals	70893862-0001	8-Sep-18	\$	1,698.50	\$	1,698.50	Draw #23
Shop Vacuum	Sunbelt Rentals	70893665-0001	7-Sep-18	\$	374.55	\$	374.55	Draw #23
Scaffold, Ladder, Base, Plank	Sunbelt Rentals	70866292-0001	6-Sep-18	\$	1,357.10	\$	1,357.10	Draw #23
Fan	Sunbelt Rentals	70816831-0002	4-Sep-18	\$	504.00	\$	504.00	Draw #23
Drill	Sunbelt Rentals	70990427-0001	28-Sep-18	\$	55.55	\$	55.55	Draw #23
Diesel Generator	Sunbelt Rentals	70918722-0001	28-Sep-18	\$	463.75	\$	463.75	Draw #23
Stair Tower Access	Sunbelt Rentals	70826071-0003	26-Sep-18	\$	375.00	\$	375.00	Draw #23
Scaffolding	Sunbelt Rentals	70915405-0001	26-Sep-18	\$	3,670.90	\$	3,670.90	Draw #23
Scaffolding	Sunbelt Rentals	70910386-0001	25-Sep-18	\$	614.30	\$	614.30	Draw #23
Ladder Scaffold	Sunbelt Rentals	70839368-0003	25-Sep-18	\$	142.80	\$	142.80	Draw #23
Shop Vacuum	Sunbelt Rentals	70999936-0001	2-Oct-18	\$	61.50	\$	61.50	Draw #23
Fan	Sunbelt Rentals	70816831-0003	2-Oct-18	\$	504.00	\$	504.00	Draw #23
Tamper Plate	Sunbelt Rentals	70994485-0001	10-Oct-18	\$	857.92	\$	857.92	Draw #24
Traffic Cone	Sunbelt Rentals	71019913-0002	19-Oct-18	\$	54.00	\$	54.00	Draw #24
Heater	Sunbelt Rentals	71048085-0001	19-Oct-18	\$	117.50	\$	117.50	Draw #24
Scaffolding	Sunbelt Rentals	70915405-0004	24-Oct-18	\$	100.00	\$	100.00	Draw #24
Dehumidifier	Sunbelt Rentals	70893862-0003	22-Oct-18	\$	417.00	\$	417.00	Draw #24
Concrete Bucket	Sunbelt Rentals	71048085-0002	22-Oct-18	\$	116.33	\$	116.33	Draw #24
Fan	Sunbelt Rentals	70816831-0004	22-Oct-18	\$	210.00	\$	210.00	Draw #24
Plank	Sunbelt Rentals	70874047-0004	24-Oct-18	\$	80.50	\$	80.50	Draw #24
Wobble Lights	Sunbelt Rentals	71013485-0001	24-Oct-18	\$	618.50	\$	618.50	Draw #24
Stair Tower Access	Sunbelt Rentals	70826071-0004	24-Oct-18	\$	375.00	\$	375.00	Draw #24
Scaffolding	Sunbelt Rentals	70915405-0003	24-Oct-18	\$	3,502.80	\$	3,502.80	Draw #24
Traffic Cone	Sunbelt Rentals	70989698-0002	24-Oct-18	\$	350.00	\$	350.00	Draw #24
Scaffolding	Sunbelt Rentals	70890134-0005	25-Oct-18	\$	138.60	\$	138.60	Draw #24
Plank	Sunbelt Rentals	70847047-0002	8-Oct-18	\$	257.60	\$	257.60	Draw #24
Dehumidifier	Sunbelt Rentals	70893862-0002	6-Oct-18	\$	1,668.00	\$	1,668.00	Draw #24
Scaffold Screwjack	Sunbelt Rentals	70868321-0002	5-Oct-18	\$	266.00	\$	266.00	Draw #24
Ladder Scaffold	Sunbelt Rentals	70866292-0003	4-Oct-18	\$	803.60	\$	803.60	Draw #24
Pump	Sunbelt Rentals	71019913-0001	11-Oct-18	\$	104.57	\$	104.57	Draw #24
Scaffold End Frame	Sunbelt Rentals	70915405-0002	17-Oct-18	\$	113.20	\$	113.20	Draw #24
Scaffold End Frame	Sunbelt Rentals	70890134-0004	17-Oct-18	\$	26.40	\$	26.40	Draw #24
Plank	Sunbelt Rentals	70874047-0003	17-Oct-18	\$	31.05	\$	31.05	Draw #24
Scaffold Screwjack	Sunbelt Rentals	70910386-0003	17-Oct-18	\$	11.50	\$	11.50	Draw #24
Scaffold End Frame	Sunbelt Rentals	70910386-0002	17-Oct-18	\$	468.05	\$	468.05	Draw #24
Scaffold Screwjack	Sunbelt Rentals	70868321-0003	17-Oct-18	\$	104.50	\$	104.50	Draw #24
Ladder Scaffold	Sunbelt Rentals	70866292-0004	17-Oct-18	\$	344.40	\$	344.40	Draw #24
Ladder Scaffold	Sunbelt Rentals	70839368-0005	17-Oct-18	\$	36.80	\$	36.80	Draw #24
Scaffold End Frame	Sunbelt Rentals	70890134-0003	15-Oct-18	\$	1,425.20	\$	1,425.20	Draw #24
Scaffold End Frame	Sunbelt Rentals	70738873-0004	27-Sep-18	\$	44.80	\$	44.80	Draw #24
Cross Brace	Sunbelt Rentals	70839368-0004	27-Sep-18	\$	14.00	\$	14.00	Draw #24
Scaffold End Frame	Sunbelt Rentals	70866292-0002	27-Sep-18	\$	408.50	\$	408.50	Draw #24
Scaffold End Frame	Sunbelt Rentals	70890134-0002	27-Sep-18	\$	24.00	\$	24.00	Draw #24
Scaffold End Frame	Sunbelt Rentals	70915405-0005	31-Oct-18	\$	22.40	\$	22.40	Draw #24
Wobble Lights	Sunbelt Rentals	71013485-0002	31-Oct-18	\$	150.00	\$	150.00	Draw #24
Cross Brace	Sunbelt Rentals	70890134-0006	1-Nov-18	\$	501.00	\$	501.00	Draw #24
Shop Vacuum	Sunbelt Rentals	71153036-0001	27-Nov-18	\$	244.69	\$	244.69	Draw #25
Scaffold Stair	Sunbelt Rentals	70826071-0005	21-Nov-18	\$	375.00	\$	375.00	Draw #25
Scaffolding	Sunbelt Rentals	71151540-0001	27-Nov-18	\$	29.60	\$	29.60	Draw #25
Lights	Sunbelt Rentals	71174883-0002	5-Dec-18	\$	18.00	\$	18.00	Draw #26
Kerosene Heater	Sunbelt Rentals	71162099-0001	30-Nov-18	\$	123.10	\$	123.10	Draw #26
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0006	19-Dec-18	\$	375.00	\$	375.00	Draw #26
Wheel Barrow	Sunbelt Rentals	71182051-0001	6-Dec-18	\$	14.00	\$	14.00	Draw #26
Indirect Heater	Sunbelt Rentals	71178411-0001	21-Dec-18	\$	1,190.50	\$	1,190.50	Draw #26
Kerosene Radiant Heater	Sunbelt Rentals	71229997-0001	3-Jan-19	\$	88.13	\$	88.13	Draw #26
Indirect Heater	Sunbelt Rentals	71178411-0002	16-Jan-19	\$	440.60		\$	440.60
Plate Tamper	Sunbelt Rentals	71259402-0001	17-Jan-19	\$	144.27		\$	144.27
Scaffold Stair Tower Access	Sunbelt Rentals	70826071-0007	16-Jan-19	\$	375.00		\$	375.00
Fan	Sunbelt Rentals	71208504-0001	5-Jan-19	\$	252.00		\$	252.00
Steeple Rental	Williams	IN0150842	2-Feb-17	\$	7,827.75	\$	7,827.75	Draw #5
Panel Ties, Steeple Rental	Williams	IN0150418	3-Jan-17	\$	13,353.95	\$	13,353.95	Draw #5
Steeple Rental	Williams	IN0151386	2-Mar-17	\$	7,827.75	\$	7,827.75	Draw #5
Steeple Rental	Williams	IN0165968	9-May-18	\$	1,694.95	\$	1,694.95	Draw #19
Steeple Rental	Williams	IN0167552	11-Jun-18	\$	1,226.20	\$	1,226.20	Draw #20
Loop Panel Tie	Williams	IN0167255	7-Jun-18	\$	246.00	\$	246.00	Draw #20
B-3 RENTALS EQUIPMENT: Total				\$	185,561.49	\$	182,460.70	\$ 3,100.79
B-4 VICANO EQUIPMENT:								
Up till Dec 31, 2015				\$	1,755.00	\$	1,755.00	Draw #1

August - September 2016					\$ 6,287.50	\$ 6,287.50	Draw #4
November 1 - Dec 31, 2016					\$ 14,067.50	\$ 14,067.50	Draw #5
January 1 - January 31, 2017					\$ 12,742.50	\$ 12,742.50	Draw #5
February 1 - March 24, 2017					\$ 22,985.00	\$ 22,985.00	Draw #5
March 25 - April 30, 2017					\$ 21,390.00	\$ 21,390.00	Draw #6
May 1 - May 31, 2017					\$ 5,187.50	\$ 5,187.50	Draw #7
June 1 - June 30, 2017					\$ 37,182.50	\$ 37,182.50	Draw #8
July 1 - July 31, 2017					None	None	Draw #9
August 1 - August 31, 2017					\$ 19,897.50	\$ 19,897.50	Draw #10
September 1 - September 30, 2017					\$ 26,057.50	\$ 26,057.50	Draw #11
October 1 - October 31, 2017					\$ 1,620.00	\$ 1,620.00	Draw #12
November 1 - November 30, 2017					\$ 9,515.00	\$ 9,515.00	Draw #13
December 1 - December 31, 2017					\$ 13,105.00	\$ 13,105.00	Draw #14
January 1 - January 31, 2018					\$ 22,180.00	\$ 22,180.00	Draw #15
February 1 - February 28, 2018					\$ 47,005.00	\$ 47,005.00	Draw #16
March 1 - March 31, 2018					\$ 23,237.50	\$ 23,237.50	Draw #17
April 1 - April 30, 2018					\$ 16,595.00	\$ 16,595.00	Draw #18
May 1 - May 31, 2018					\$ 3,037.50	\$ 3,037.50	Draw #19
June 1 - June 30, 2018					\$ 14,521.25	\$ 14,521.25	Draw #20
July 1 - July 31, 2018					\$ 31,125.00	\$ 31,125.00	Draw #21
August 1 - August 31, 2018					\$ 34,177.50	\$ 34,177.50	Draw #22
September 1 - September 30, 2018					\$ 19,180.25	\$ 19,180.25	Draw #23
October 1 - October 31, 2018					\$ 45,237.50	\$ 45,237.50	Draw #24
November 1 - November 30, 2018					\$ 26,765.00	\$ 26,765.00	Draw #25
December 1 - December 31, 2018					\$ 62,140.00	\$ 62,140.00	Draw #26
January 1 - January 31, 2019					\$ 10,797.50		\$ 10,797.50
B-4 VICANO EQUIPMENT: Total					\$ 547,791.50	\$ 536,994.00	\$ 10,797.50
C. VICANO LABOUR:	Supervisor	Skilled	Labourers	Autocad			
Up till Dec 31, 2015	\$ 425.00	\$ 105.00	\$ -	\$ 2,015.00	\$ 2,545.00	\$ 2,545.00	Draw #1
Jan - April 2016	\$ -	\$ -	\$ -	\$ 7,865.00	\$ 7,865.00	\$ 7,865.00	Draw #2
May - July 2016	\$ -	\$ -	\$ 0	\$ 13,455.00	\$ 13,455.00	\$ 13,455.00	Draw #3
July 2016 - August 2016	\$ -	\$ 420.00	\$ 325.00	\$ 11,765.00	\$ 12,510.00	\$ 12,510.00	Draw #3
August - September 30 2016	\$ 977.50	\$ 350.00	\$ 2,470.00	\$ -	\$ 3,797.50	\$ 3,797.50	Draw #4
November 1 - Dec 31, 2016	\$ 7,140.00	\$ 12,075.00	\$ 16,867.50	\$ 1,300.00	\$ 37,382.50	\$ 37,382.50	Draw #5
January 1 - January 31, 2017	\$ 10,625.00	\$ 31,510.00	\$ 3,250.00	\$ 1,300.00	\$ 46,685.00	\$ 46,685.00	Draw #5
February 1 - March 24, 2017	\$ 34,382.50	\$ 95,830.00	\$ 16,542.50	\$ 1,300.00	\$ 148,055.00	\$ 148,055.00	Draw #5
March 25 - April 30, 2017	\$ 8,032.50	\$ 8,365.00	\$ 682.50	\$ 1,300.00	\$ 18,380.00	\$ 18,380.00	Draw #6
May 1 - May 31, 2017	\$ 8,330.00	\$ 23,030.00	\$ 7,280.00	\$ -	\$ 38,640.00	\$ 38,640.00	Draw #7
June 1 - June 30, 2017	\$ 11,432.50	\$ 25,410.00	\$ 9,002.50	\$ 1,072.50	\$ 46,917.50	\$ 46,917.50	Draw #8
July 1 - July 31, 2017	\$ 3,272.50	\$ 9,590.00	\$ 1,560.00	\$ 162.50	\$ 14,585.00	\$ 14,585.00	Draw #9
August 1 - August 31, 2017	\$ 7,607.50	\$ 13,685.00	\$ 2,372.50	\$ -	\$ 23,665.00	\$ 23,665.00	Draw #10
September 1 - September 30, 2017	\$ 8,245.00	\$ 16,205.00	\$ 8,287.50	\$ -	\$ 32,737.50	\$ 32,737.50	Draw #11
September BP		\$ 16,135.00			\$ 16,135.00	\$ 16,135.00	Draw #12
October 1 - October 31, 2017	\$ 765.00	\$ 14,350.00	\$ 9,132.50	\$ -	\$ 24,247.50	\$ 24,247.50	Draw #12
November 1 - November 30, 2017	\$ 2,507.50	\$ 3,745.00	\$ 7,182.50	\$ -	\$ 13,435.00	\$ 13,435.00	Draw #13
December 1 - December 31, 2017	\$ 382.50	\$ 665.00			\$ 1,047.50	\$ 1,047.50	Draw #14
January 1 - January 31, 2018	\$ 4,887.50	\$ 5,915.00	\$ 1,852.50		\$ 12,655.00	\$ 12,655.00	Draw #15
February 1 - February 28, 2018	\$ 6,460.00	\$ 23,240.00	\$ 2,827.50		\$ 32,527.50	\$ 32,527.50	Draw #16
March 1 - March 31, 2018	\$ 13,982.50	\$ 16,555.00	\$ 17,387.50	\$ 780.00	\$ 48,705.00	\$ 48,705.00	Draw #17
April 1 - April 30, 2018	\$ 9,562.50	\$ 11,585.00	\$ 18,720.00	\$ 2,910.00	\$ 42,777.50	\$ 42,777.50	Draw #18
May 1 - May 31, 2018	\$ 6,247.50	\$ 2,310.00	\$ 15,418.00	\$ 480.00	\$ 24,455.50	\$ 24,455.50	Draw #19
June 1 - June 30, 2018	\$ 9,243.75	\$ 9,135.00	\$ 12,350.00	\$ 480.00	\$ 31,208.75	\$ 31,208.75	Draw #20
July 1 - July 31, 2018	\$ 30,498.00	\$ 26,040.00	\$ 14,293.50	\$ -	\$ 70,831.50	\$ 70,831.50	Draw #21
August 1 - August 31, 2018	\$ 29,091.25	\$ 35,437.50	\$ 7,913.75	\$ -	\$ 72,422.50	\$ 72,422.50	Draw #22
September 1 - September 30, 2018	\$ 9,520.00	\$ 14,626.50	\$ 6,077.50		\$ 30,224.00	\$ 30,224.00	Draw #23
October 1 - October 31, 2018	\$ 12,495.00	\$ 20,586.30	\$ 20,345.00		\$ 53,426.30	\$ 53,426.30	Draw #24
November 1 - November 30, 2018	\$ 21,271.25	\$ 21,192.50	\$ 11,960.00		\$ 54,423.75	\$ 54,423.75	Draw #25
December 1 - December 31, 2018	\$ 16,617.50	\$ 34,930.00	\$ 15,112.50		\$ 66,660.00	\$ 66,660.00	Draw #26
January 1 - January 31, 2019	\$ 24,883.75	\$ 41,265.00	\$ 10,461.75		\$ 76,610.50		\$ 76,610.50
C. VICANO LABOUR: Total	\$ 298,885.50	\$ 534,287.80	\$ 239,674.50	\$ 46,185.00	\$ 1,119,012.80	\$ 1,042,402.30	\$ 76,610.50
D. VICANO FUEL CHARGE							
D. VICANO FUEL CHARGE Total					\$ -	\$ -	\$ -
E. PRE CONSTRUCTION MANAGEMENT FEE:							
January 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
February 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
March 2016					\$ 4,000.00	\$ 4,000.00	Draw #2
April 2016					\$ 4,000.00	\$ 4,000.00	Draw #2

May 2016					\$ 4,000.00	\$ 4,000.00	Draw #3
June 2016					\$ 4,000.00	\$ 4,000.00	Draw #3
July 2016					\$ 4,000.00	\$ 4,000.00	Draw #3
August 2016					\$ 4,000.00	\$ 4,000.00	Draw #3
September 2016					\$ 4,000.00	\$ 4,000.00	Draw #4
October 2016					\$ 4,000.00	\$ 4,000.00	Draw #5
November 2016					\$ 4,000.00	\$ 4,000.00	Draw #5
December 2016					\$ 4,000.00	\$ 4,000.00	Draw #5
January 2017					\$ 4,000.00	\$ 4,000.00	Draw #5
February 2017					\$ 4,000.00	\$ 4,000.00	Draw #5
March 2017					\$ 4,000.00	\$ 4,000.00	Draw #5
E. PRE CONSTRUCTION MANAGEMENT FEE: Total					\$ 60,000.00	\$ 60,000.00	\$ -
E. CONSTRUCTION MANAGEMENT FEE:							
November 2016					\$ 4,000.00	\$ 4,000.00	Draw #6
December 2016					\$ 4,000.00	\$ 4,000.00	Draw #6
January 2017					\$ 4,000.00	\$ 4,000.00	Draw #6
February 2017					\$ 4,000.00	\$ 4,000.00	Draw #6
March 2017					\$ 4,000.00	\$ 4,000.00	Draw #6
April 2017					\$ 8,000.00	\$ 8,000.00	Draw #6
May 2017					\$ 8,000.00	\$ 8,000.00	Draw #7
June 2017					\$ 8,000.00	\$ 8,000.00	Draw #8
July 2017					\$ 8,000.00	\$ 8,000.00	Draw #9
August 2017					\$ 8,000.00	\$ 8,000.00	Draw #10
September 2017					\$ 8,000.00	\$ 8,000.00	Draw #11
October 2017					\$ 8,000.00	\$ 8,000.00	Draw #12
November 2017					\$ 8,000.00	\$ 8,000.00	Draw #13
December 2017					\$ 8,000.00	\$ 8,000.00	Draw #14
January 2018					\$ 8,000.00	\$ 8,000.00	Draw #15
February 2018					\$ 8,000.00	\$ 8,000.00	Draw #16
March 2018					\$ 8,000.00	\$ 8,000.00	Draw #17
April 2018					\$ 8,000.00	\$ 8,000.00	Draw #18
May 2018					\$ 8,000.00	\$ 8,000.00	Draw #19
June 2018					\$ 8,000.00	\$ 8,000.00	Draw #21
July 2018					\$ 8,000.00	\$ 8,000.00	Draw #21
August 2018					\$ 8,000.00	\$ 8,000.00	Draw #22
September 2018					\$ 8,000.00	\$ 8,000.00	Draw #23
October 2018					\$ 8,000.00	\$ 8,000.00	Draw #24
November 2018					\$ 8,000.00	\$ 8,000.00	Draw #25
December 2018					\$ 8,000.00	\$ 8,000.00	Draw #26
January 2019					\$ 8,000.00		\$ 8,000.00
E. CONSTRUCTION MANAGEMENT FEE: Total					\$ 196,000.00	\$ 188,000.00	\$ 8,000.00
E. POST CONSTRUCTION MANAGEMENT FEE:							
E. POST CONSTRUCTION MANAGEMENT FEE: Total					\$ -	\$ -	\$ -
TOTAL COSTING BREAKDOWN FOR THE MONTH					\$ 12,871,874.05	\$ 12,490,161.03	\$ 381,713.02
Pending Expense Next Month					\$ 12,871,874.05	\$ 12,490,161.03	\$ 381,713.02



Masters Insurance (Hamilton) Limited
 TORONTO HAMILTON OTTAWA WINDSOR ROCHESTER NY
 McMaster Innovation Park
 175 Longwood Road South, Suite 209A
 Hamilton, ON L8P 9A1

VICANO CONSTRUCTION LIMITED
225 PARIS ROAD,
BRANTFORD, ONTARIO
N3R 1J2

INVOICE # 43344		428
ACCOUNT NO.	OP	DATE
VICAN-1	NORTHBRIDGE GENERAL INSURANCE	06/01/17
POLICY #		
CBC0667097		
COMPANY		
NORTHBRIDGE GENERAL INSURANCE		
EFFECTIVE EXPIRATION		
06/01/17	02/28/19	
AMOUNT PAID	AMOUNT DUE	
	\$ 45,107.28	

Tear Off Top Portion And Return With Remittance

Item #	Eff Date	Trm	Type	Description	Amount
	06/01/17	ENDMT	BR	END BUILDERS RISK - GOLDEN MILE FLOUR MILL	\$ 41,766.00
				APPLICABLE TAX (8%)	\$ 3,341.28
				INVOICE BALANCE:	\$ 45,107.28

Billing Detail:

- Adjust Total Insured Value (TIV) from June 1, 2017 to Sep 1, 2017
 $(\$16M - \$9.6M) \times \$0.0361 / \$100 \text{ Value} = \$2,310$
- Extension Additional Premium
 18 months (09-01-17 to 02-28-19)
 Monthly Rate = \$0.012
 Term Rate = 18 months x \$0.012 = \$0.216
 Addn. Premium = \$16M x \$0.216 = \$34,560
 Boiler and M/C = \$4,896



RECORDED
 TO BE BILLED TO

For what period of time & when to when \$41,766 is a lot of money to extend Risk

Golden Mile Builders Risk

PAID
 NOV 27 2018
 \$45,107.28

16489

Masters Insurance (Hamilton) Limited
 TORONTO HAMILTON OTTAWA WINDSOR ROCHESTER NY

APPENDIX B2 – TOTTLE ELECTRIC ALTUS BILLING REVIEW

Tottle Electric Altus Billing Summary Review

Contract	(A) Final Contract Amount	(B) Total Claimed	Variance (B) - (A)
Mill Building	774,920.00	763,000.00	(11,920.00)
Receiving Building (moved under Site Power contract - extra item # 3)	0.00	66,410.00	66,410.00
Office Building	52,000.00	52,000.00	0.00
Exterior Building Lights	15,175.00	15,175.00	0.00
Site Power	342,410.00	266,300.00	(76,110.00)
Underground Site Services (moved under Site Power contract - extra item # 5)	0.00	58,690.00	58,690.00
Total	1,184,505.00	1,221,575.00	37,070.00 (Over-billed)

Add 10% for Vicano OH&P	3,707.00
Add 13% for HST	5,301.01
TOTAL	46,078.01

Mill Building

Original Contract Amount	783,000.00	
Extras		
1) - O/H doors on floors 2, 3, 4 and 5	Moved to Site Power	
2) - MUA 101 and 102 breakers for SB2	Moved to Site Power	
3) - Connection only T5 gas unit heaters in warehouse	3,825.00	
4) - Additional emergency lighting in barn silo area	3,545.00	
5) - Credit for all work for mechanical equipment	(15,450.00)	
Revised/Final Contract	774,920.00	(A)
Tottle Inv # 8622 (Draw # 1) - Vicano Draw # 21	33,000.00	
Tottle Inv # 8663 (Draw # 2) - Vicano Draw # 23	80,000.00	
Tottle Inv # 8719 (Draw # 3) - Vicano Draw # 23	160,000.00	
Tottle Inv # 8752 (Draw # 4) - Vicano Draw # 24	150,000.00	
Tottle Inv # 8820 (Draw # 5) - Vicano Draw # 25	100,000.00	
Tottle Inv # 8873 (Draw # 6) - Vicano Draw # 26	20,000.00	
Tottle Inv # 8942 (Draw # 7) - Vicano Draw # 29	125,000.00	
Tottle Inv # 8981 (Draw # 8) - Vicano Draw # 29	65,000.00	
Tottle Inv # 9005 (Draw # 9) - Vicano Draw # 30	30,000.00	
Total Claimed	763,000.00	(B)
Variance (B) - (A)	(11,920.00)	

Receiving Building

Original Contract Amount	0.00	
(Amount at \$114,295 - moved to under Site Power contract Extra item # 3)		
Extras	0.00	
Revised/Final Contract	0.00	(A)
Tottle Inv # 8818 (Draw # 1) - Vicano Draw # 25	40,000.00	
Tottle Inv # 8984 (Draw # 2) - Vicano Draw # 29	26,410.00	
Total Claimed	66,410.00	(B)
Variance (B) - (A)	66,410.00	

Office Building

Original Contract Amount	29,300.00	
Extras		
1) Fire alarm revision as per Callidus drawings	22,700.00	
Revised/Final Contract	52,000.00	(A)
Tottle Inv # 8819 (Draw # 1) - Vicano Draw # 25	12,000.00	
Tottle Inv # 8871 (Draw # 2) - Vicano Draw # 26	12,000.00	
Tottle Inv # 8941 (Draw # 3) - Vicano Draw # 29	20,000.00	
Tottle Inv # 8983 (Draw # 4) - Vicano Draw # 29	8,000.00	
Total Claimed	52,000.00	(B)
Variance (B) - (A)	0.00	

Exterior Building Lights

Original Contract Amount	15,175.00	
Extras	0.00	
Revised/Final Contract	15,175.00	(A)
Tottle Inv # 8938 (Draw # 1) - Vicano Draw # 29	7,500.00	
Tottle Inv # 8985 (Draw # 2) - Vicano Draw # 29	7,675.00	
Total Claimed	15,175.00	(B)
Variance (B) - (A)	0.00	

Site Power

Original Contract Amount	124,300.00	
Extras		
1) - MUA 101 and 102 breakers for SB2	4,125.00	
2) - O/H doors on floors 2, 3, 4 and 5	5,975.00	
3) - Receiving building electrical	114,295.00	
4) - Credit for underground conduits	(2,550.00)	
5) - Supply & install of site electrical services	86,900.00	
6) - Wire 3 OH doors, add receptacles, stairwell heaters in Receiving	9,365.00	
Revised/Final Contract	342,410.00	(A)
Tottle Inv # 8008 (Draw # 1) - Vicano Draw # 11	24,860.00	
Tottle Inv # 8055 (Draw # 2) - Vicano Draw # 11	66,000.00	
Tottle Inv # 8378 (Draw # 3) - Vicano Draw # 17	20,000.00	
Tottle Inv # 8442 (Draw # 4) - Vicano Draw # 18	13,440.00	
Tottle Inv # 8943 (Draw # 5) - Vicano Draw # 29	45,000.00	
Tottle Inv # 8982 (Draw # 6) - Vicano Draw # 29	70,000.00	
Tottle Inv # 9007 (Draw # 7) - Vicano Draw # 30	27,000.00	
Total Claimed	266,300.00	(B)
Variance (B) - (A)	(76,110.00)	

Underground site services

Original Contract Amount	0.00	
(Amount at \$86,900 - moved to under Site Power contract Extra item # 5)		
Extras	0.00	
Revised/Final Contract	0.00	(A)
Tottle Inv # 8429 (Draw # 1) - Vicano Draw # 20	8,690.00	
Tottle Inv # 8555 (Draw # 2) - Vicano Draw # 20	20,000.00	
Tottle Inv # 8626 (Draw # 3) - Vicano Draw # 21	30,000.00	
Total Claimed	58,690.00	(B)
Variance (B) - (A)	58,690.00	

APPENDIX B3 – TAX ADJUSTMENT

Tax Adjustment due to Overbilling

Vendor	(A)				(B)				(B) - (A) Variance	
	Vicano Input Amount	Vicano Claimed OH & P (10%)	Vicano Claimed Taxes (13%)	Vicano Claimed Total	Amount on Invoice	Vicano Entitled OH & P (10%)	Tax on Invoice	Tax on OH & P (13%)		Vicano Entitled Total
Master Insurance Invoice # 338646 (Builder Risk) - Vicano Draw # 10	3,974.40	397.44	568.34	4,940.18	3,680.00	368.00	294.40	47.84	4,390.24	(549.94)
Master Insurance Invoice # 240764 (Builder Risk) - Vicano Draw # 11	4,620.24	462.02	660.69	5,742.96	4,278.00	427.80	342.24	55.61	5,103.65	(639.30)
Master Insurance Invoice # 43344 (Builder Risk) - Vicano Draw # 24	41,766.00	4,176.60	5,972.54	51,915.14	41,766.00	4,176.60	3,341.28	542.96	49,826.84	(2,088.30)
City of Brantford dated May 2, 2017 (Building Permit Fee) - Vicano Draw # 6	34,362.00	3,436.20	4,913.77	42,711.97	34,362.00	3,436.20	0.00	446.71	38,244.91	(4,467.06)
City of Brantford dated May 25, 2017 (Building Permit Fee) - Vicano Draw # 7	235.00	23.50	33.61	292.11	235.00	23.50	0.00	3.06	261.56	(30.55)
City of Brantford dated July 24, 2017 (Water Service Inspection Deposit) - Vicano Draw # 9	5,000.00	500.00	715.00	6,215.00	5,000.00	500.00	0.00	65.00	5,565.00	(650.00)
City of Brantford dated Sept 18, 2017 (Cladding Permit Fee) - Vicano Draw # 11	1,000.00	100.00	143.00	1,243.00	1,000.00	100.00	0.00	13.00	1,113.00	(130.00)
City of Brantford dated Oct 31, 2017 (Silo Permit Fee) - Vicano Draw # 12	1,957.50	195.75	279.92	2,433.17	1,957.50	195.75	0.00	25.45	2,178.70	(254.48)
City of Brantford dated Dec 21, 2017 (Office Addition Permit Fee) - Vicano Draw # 14	7,250.00	725.00	1,036.75	9,011.75	7,250.00	725.00	0.00	94.25	8,069.25	(942.50)
City of Brantford dated Dec 22, 2017 (Cleaning/Receiving Building Permit Fee) - Vicano Draw # 14	2,893.20	289.32	413.73	3,596.25	2,893.20	289.32	0.00	37.61	3,220.13	(376.12)
City of Brantford dated Feb 1, 2018 (Amendment to SPA) - Vicano Draw # 14	1,525.00	152.50	218.08	1,895.58	1,525.00	152.50	0.00	19.83	1,697.33	(198.25)
City of Brantford dated May 25, 2018 (Building Permit Fee) - Vicano Draw # 19	235.00	23.50	33.61	292.11	235.00	23.50	0.00	3.06	261.56	(30.55)
City of Brantford dated May 25, 2018 (Steel Permit Fee) - Vicano Draw # 19	235.00	23.50	33.61	292.11	235.00	23.50	0.00	3.06	261.56	(30.55)
City of Brantford dated June 2, 2018 (2" Construction Meter) - Vicano Draw # 20	750.00	75.00	107.25	932.25	750.00	75.00	0.00	9.75	834.75	(97.50)
City of Brantford dated Sept 11, 2018 (Water Service Inspection Fee) - Vicano Draw # 23	939.48	93.95	134.35	1,167.77	939.48	93.95	0.00	12.21	1,045.64	(122.13)
Total	106,742.82	10,674.28	15,264.22	132,681.33	106,106.18	10,610.62	3,977.92	1,379.38	122,074.10	(10,607.23)

(Over-billed)

Potential Tax Adjustment due to Overbilling - Invoice Back-up Not Provided But on Draw Summary

Vendor	(A)				(B)				(B) - (A) Variance	
	Vicano Input Amount	Vicano Claimed OH & P (10%)	Vicano Claimed Taxes (13%)	Vicano Claimed Total	Amount (Anticipated)	Vicano Entitled OH & P (10%)	Tax (Anticipated)	Tax on OH & P (13%)		Vicano Entitled Total
City of Brantford (Site Alternate Permit Deposit) - Vicano Draw # 1	10,000.00	1,000.00	1,430.00	12,430.00	10,000.00	1,000.00	0.00	130.00	11,130.00	(1,300.00)
City of Brantford (Site Plan Approval) - Vicano Draw # 2	9,437.00	943.70	1,349.49	11,730.19	9,437.00	943.70	0.00	122.68	10,503.38	(1,226.81)
City of Brantford (Permit Fee) - Vicano Draw # 5	235.00	23.50	33.61	292.11	235.00	23.50	0.00	3.06	261.56	(30.55)
City of Brantford (Sewer & Sanitary Permit Fee) - Vicano Draw # 5	800.00	80.00	114.40	994.40	800.00	80.00	0.00	10.40	890.40	(104.00)
Total	20,472.00	2,047.20	2,927.50	25,446.70	20,472.00	2,047.20	0.00	266.14	22,785.34	(2,661.36)

(Over-billed)

APPENDIX C – ALTUS REVIEW OF FLUID CONSTRUCTION CLAIM

Altus Review of Fluid Construction Claim

Fluid Construction Draw Details to Draw #16

Description	Vendor Name	Inv #	Date	Amount	Draw #	Suggested Vicano Cost	Altus Comments
Site Supervision - Tony Coppola (4 weeks)	Fluid	1404	15-Jan-19	\$ 11,992.00	1		
Site Supervision - Tony Coppola (8 weeks)	Fluid	1437	25-Feb-19	\$ 11,992.00	2		
Site Supervision - Tony Coppola (6 weeks)	Fluid	1469	31-Mar-19	\$ 17,988.00	3		
Site Supervision - Tony Coppola (4 weeks)	Fluid	1510	30-Apr-19	\$ 11,992.00	4		
Site Supervision - Tony Coppola (5 weeks)	Fluid	1546	31-May-19	\$ 14,990.00	5		
Site Supervision - Tony Coppola (1 week)	Fluid	1555	18-Jun-19	\$ 2,998.00	6		
Site Supervision - Tony Coppola (6 weeks)	Fluid	1589	25-Jul-19	\$ 17,988.00	7		
Site Supervision - Tony Coppola (7 weeks)	Fluid	1653	30-Aug-19	\$ 20,986.00	8		
Site Supervision - Tony Coppola (3 weeks)	Fluid	1683	5-Oct-19	\$ 8,994.00	9		
Site Supervision - Tony Coppola (3 weeks)	Fluid	1708	1-Nov-19	\$ 8,994.00	10		
Site Supervision - Tony Coppola (3 weeks)	Fluid	1723	20-Nov-19	\$ 8,994.00	11		
Site Supervision - Tony Coppola (1 week)	Fluid	1736	25-Nov-19	\$ 2,998.00	12		
Site Supervision - Tony Coppola (5 weeks)	Fluid	1776	20-Jan-20	\$ 14,990.00	13		
Site Supervision - Tony Coppola (5 weeks)	Fluid	1798	20-Feb-20	\$ 14,990.00	14		
Site Supervision - Tony Coppola (8 weeks)	Fluid	1904	17-Apr-20	\$ 23,984.00	15		
Site Labor - Ryan Mears (2 weeks)	Fluid	1404	15-Jan-19	\$ 3,653.84	1		
Site Labor - Marco Spataro (2 weeks)	Fluid	1437	25-Feb-19	\$ 3,653.84	2		
Site Labor - Jason Fryer (1 week)	Fluid	1437	25-Feb-19	\$ 1,826.92	2		
Site Labor - Marco Spataro (1 week)	Fluid	1469	31-Mar-19	\$ 1,826.92	3		
Site Labor - Marco Spataro (1 day)	Fluid	1589	25-Jul-19	\$ 425.00	7		
Portable toilet & bin rentals	Chantlers Environmental, Waste Managem	various		\$ 1,838.81	5		
Portable toilet	Chantlers Environmental	365371	18-Jun-19	\$ 900.00	7		
Portable toilet	Chantlers Environmental	2 invoices		\$ 1,800.00	8		
Portable toilet	Chantlers Environmental			\$ 900.00	10		
Portable toilet	Chantlers Environmental			\$ 900.00	11		
Portable toilet	Chantlers Environmental	378659	5-Nov-19	\$ 225.00	13		
Bin rentals	Waste Management	0458427-0253-7	3-Jun-19	\$ 543.36	6		
Bin rentals	Waste Management	0460887-0253-8	1-Jul-19	\$ 403.60	7		
Bin rentals	Waste Management	2 invoices		\$ 1,167.64	8		
Bin rentals	Waste Management	0468896-0253-1	16-Oct-19	\$ 164.79	10		
Bin rentals	Waste Management			\$ 514.00	11		
Bin rentals	Waste Management	0477832-0253-5	2-Jan-20	\$ 391.12	13		
Bin rentals	Waste Management	0480431-0253-1	3-Feb-20	\$ 475.21	14		
Bin rentals	Waste Management	2 invoices		\$ 785.02	15		
Bin rentals	Waste Management	0487819-0253-0	1-May-20	\$ 544.96	16		
Generator	Battlefield	15021049	21-May-19	\$ 2,998.11	5		
Material & Rentals	Battlefield	4 invoices		\$ 1,479.57	2		
Material & Rentals	Battlefield	7 invoices		\$ 1,684.73	8		
Material & Rentals	Battlefield			\$ 1,364.20	11		
Material & Rentals	Battlefield	15025140	15-Nov-19	\$ 4,193.00	12		
Material & Rentals	Battlefield	31247780	4-Dec-19	\$ 1,156.00	13		
Material & Rentals	Battlefield	15027103	6-Feb-20	\$ 4,031.00	14		
Material & Rentals	Battlefield	3 invoices		\$ 8,047.26	15		
Material & Rentals	Various			\$ 5,958.56	3		
Material & Rentals	Various			\$ 6,704.31	4		
Material & Rentals	Home Depot			\$ 116.83	7		
Material & Rentals	Home Depot	several invoices		\$ 1,863.29	8		
Material & Rentals	Home Depot	several invoices		\$ 724.83	9		
Material & Rentals	Home Depot	several invoices		\$ 265.46	13		
Material & Rentals	Home Depot	1 invoice		\$ 44.93	15		
Material & Rentals	Battlefield/Sunbelt	4 invoices		\$ 2,440.00	9		
Material & Rentals	Battlefield/Home Depot/HD Supply	Various invoice		\$ 85.52	16		
Concrete pump rentals	Pumpcrete	184998	30-Jul-19	\$ 1,822.50	8		
Fuel for equipment on site	Petro-Canada	2 invoices		\$ 87.35	14		
Fuel for equipment on site	Petro-Canada	1 invoice		\$ 37.57	15		
Geotechnical inspection services	Haddad Geotechnical	22996	17-May-19	\$ 4,226.10	5		
Geotechnical inspection services	Haddad Geotechnical	23063	31-May-19	\$ 3,903.60	5		
Testing/inspection	Haddad Geotechnical	23094	7-Jun-19	\$ 2,534.85	7		
Testing/inspection	Haddad Geotechnical	23137	16-Jun-19	\$ 1,275.90	7		
Construction clean up	Estrada's Cleaning	14826	22-Apr-19	\$ 875.00	4		
Site safety audit	GM Group	19710	15-Apr-19	\$ 1,330.00	3		
Site safety audit	GM Group	19858	31-Mar-19	\$ 1,050.00	4		
Site safety audit	GM Group	20116	30-Apr-19	\$ 1,225.00	5		
Site safety audit	GM Group	20291	31-May-19	\$ 735.00	7		
Site safety audit	GM Group	20492	30-Jun-19	\$ 980.00	7		
Site safety audit	GM Group	20975	19-Oct-19	\$ 910.00	9		
Site safety audit	GM Group			\$ 2,030.00	11		
Site safety audit	GM Group	20665	31-Jul-19	\$ 1,120.00	13		
Site safety audit	GM Group	21435	30-Nov-19	\$ 700.00	13		
		Sub-Total - Div. 1 related items		\$ 285,810.50		\$ 25,974.19	Division 1 costs portioned out based 18.9% of the \$137,417.17 below. The 18.9% is based on the total Fluid Division 1 costs divided by the total remaining costs for Fluid before OH&P.
Hydro Vac truck	Super Sucker	ARI000018014	3-May-19	\$ 1,670.25	5		
Hydro Excavation & CCTV inspection	Belmont Concrete Finishing	30032	6-May-19	\$ 4,733.85	5		

Altus Review of Fluid Construction Claim

Fluid Construction Draw Details to Draw #16

Description	Vendor Name	Inv #	Date	Amount	Draw #	Suggested Vicano Cost	Altus Comments
Paving & Concrete	Coco Paving	215019	31-May-19	\$ 443,860.32	6		
Hydrant extension 18" for existing hydrant & 18" valve box extension	Madicon Construction	19-023	30-Jun-19	\$ 2,844.81	7		
Planting, sodding & hydro seeding	4 Seasons Landscaping	9743	15-Jul-19	\$ 41,430.50	7		
Supply & install irrigation system	4 Seasons Landscaping	9744	15-Jul-19	\$ 23,200.00	7		
Extras to contract - dig trench & bore through parking lot to put in conduit pipe & backfill	4 Seasons Landscaping	9745	16-Jul-19	\$ 1,510.00	7		
Gravel delivered for scale calibration	EarthX Environmental	9334	5-Feb-20	\$ 11,408.78	14		
Slab infill	Pumpcrete			\$ 1,672.50	11		
Concrete supply	Laforge	2 invoices		\$ 2,942.90	7		
Concrete supply	Laforge	711113733	31-Jul-19	\$ 3,794.80	8		
Concrete supply	Laforge	711221290	16-Aug-19	\$ 1,910.95	9		
Masonry (T&M)	Sinclair Masonry	304	7-Jul-19	\$ 50,002.00	7	\$ 31,080.00	See details (Sinclair Masonry Invoice Review)
Masonry (T&M)	Sinclair Masonry	313	21-Jul-19	\$ 33,100.00	7	\$ 14,420.00	See details (Sinclair Masonry Invoice Review)
Masonry (T&M)	Sinclair Masonry	332	22-Aug-19	\$ 19,733.00	8		
T&M works	Sinclair Masonry	342	15-Sep-19	\$ 12,320.00	9		
Misc. works (quoted)	Sinclair Masonry	352	Pet 21, 2019	\$ 17,000.00	10		
T&M works	Sinclair Masonry	353	21-Oct-19	\$ 1,890.00	10		Sinclair Masonry back-up not provided, Altus assumes it is not remedial works
T&M works	Sinclair Masonry	354	21-Oct-19	\$ 32,130.00	10		Sinclair Masonry back-up not provided, Altus assumes it is not remedial works
T&M works	Sinclair Masonry	361	11-Nov-19	\$ 31,110.00	12	\$ 9,730.00	See details (Sinclair Masonry Invoice Review)
Guard rails/catwalk	SAT Metal Fabrication	10306	25-Sep-19	\$ 3,930.00	9		
Roof reinforcement	Advanced Tech. Group	1294	29-Jan-20	\$ 5,464.00	15	\$ 5,464.00	Specified as "repair" on the invoice
Install 1 - 3" vent stack flashing on metal roof	AMA roofing & sheet metal	4116	5-Jun-19	\$ 1,480.00	5		
Install 1 - 3" vent stack flashing on metal roof	AMA roofing & sheet metal	4116	5-Jun-19	\$ 1,480.00	7		
Repair work for pitch boxes for duct work	AMA roofing & sheet metal	4130	10-Jul-19	\$ 2,200.00	7	\$ 2,200.00	Specified as "repair" on the invoice
Repair pitch pocket and fill with epoxy	AMA roofing & sheet metal	4215	24-Feb-20	\$ 980.00	15	\$ 980.00	Specified as "repair" on the invoice
Hand patch fireproof spray with fiber patching & white firestop (T&M)	PC Caulking	20-025	25-Mar-20	\$ 12,545.00	15	\$ 12,545.00	Repair of fireproof spray
Hand patch fireproof spray with fiber patching & white firestop (T&M)	PC Caulking	20-028	6-Apr-20	\$ 18,027.50	15	\$ 18,027.50	Repair of fireproof spray
Fire stop level 1 thru 4 at the ceiling areas only - contract complete	PC Caulking	20-034	14-Apr-20	\$ 19,140.00	16	\$ 19,140.00	Based on the city of Brantford deficiency list, several items related to firestopping have been identified.
Caulking of wall patching & additional fire stop (T&M)	PC Caulking	20-033	14-Apr-20	\$ 6,000.00	16	\$ 6,000.00	Based on the description this appears to be patching existing work and providing additional firestop. Altus interprets this as deficiency repairs.
New door assembly	Disal	5380	24-Sep-19	\$ 1,843.59	9		
Progress billing # 1 - drywall column enclosures	Disal	5424	28-Oct-19	\$ 52,000.00	10		
Drywall work balance of contract	Disal			\$ 33,965.00	11		
Double door assembly	Disal			\$ 2,898.75	11		
New bulkhead & drywall box to create fire separation	Disal	5607	8-Apr-20	\$ 1,130.96	15		
Service call for door in receiving area	PD Door	1964	13-Mar-20	\$ 351.00	15	\$ 351.00	Coiling door in receiving area repair (original door assumed by Vicano)
Entrance door/interior vestibule door	Assa Abloy	CSI/26105	26-Nov-19	\$ 4,700.00	13		
Service on doors	Assa Abloy	SEI/00154543	29-Nov-19	\$ 311.00	13	\$ 311.00	OBC washroom door repair (original door assumed by Vicano)
2 shower doors	McClelland Glass	A28266	2-Apr-19	\$ 2,573.00	3		
Chrome hardware (for GPW to steel door)	McClelland Glass	A28548	23-Apr-19	\$ 101.60	4		
Parts for steel doors (2)	McClelland Glass	A32022	11-Dec-19	\$ 1,207.00	14	\$ 1,207.00	Assume repair for doors (original doors by Vicano)
Drywall work Progress billing # 1	Smith Brothers	3638	22-Feb-19	\$ 12,500.00	2		Smith Brothers back-up not provided, Altus assumes it is not remedial works, possibly relates to interior fit-outs not part of Vicano's contract.
Drywall work Progress billing # 2	Smith Brothers	3682	22-Mar-19	\$ 29,967.10	3		Ditto
Drywall work Progress billing # 3	Smith Brothers	3711	23-Apr-19	\$ 5,000.00	4		Ditto
Progress billing # 1 - Epoxy Coating	Stonhard	728893-1	24-Jul-19	\$ 23,400.00	7		
Erect & dismantle scaffolding system/platform at Mill Building	Darnly Repairs	22820	27-Mar-20	\$ 5,381.48	15		
Erect & dismantle 6 separate scaffolding tower in stairwell (for electrical & installation work) at receiving building	Darnly Repairs	32520	27-Mar-20	\$ 14,319.51	15		
Erect & dismantle of additional scaffolding in stairwell - floors 1 thru 4 at receiving	Darnly Repairs	32920	30-Mar-20	\$ 2,400.00	15	\$ 2,400.00	Altus assumes this scaffolding is for the firestopping for level 1 to 4 that we have identified as deficiency works.
Painting - progress billing # 1	McKalester Painting	4347	7-May-19	\$ 30,000.00	5		
Painting - progress billing # 2	McKalester Painting	4360	28-May-19	\$ 35,000.00	5		
Progress billing # 3 - Painting staircase/walls/yellow poles in second building	McKalester Painting	4380	25-Jun-19	\$ 35,000.00	7		
Painting railings/staircase/hopper/walls in second building	McKalester Painting	4392	19-Jul-19	\$ 36,000.00	7		
Painting pipes/beams/office walls, doors & trims	McKalester Painting	4433	30-Sep-19	\$ 30,000.00	9		
Cleaning, sanding, priming & painting pipes, brackets and railings	McKalester Painting	4456	24-Oct-19	\$ 25,000.00	10		
Material draw from Mar 25 to Oct 24, 2019	McKalester Painting	4457	24-Oct-19	\$ 45,000.00	10		
???????	McKalester Painting			\$ 18,000.00	11		Trade invoice not provided, Altus assumes it's not remedial work.

Altus Review of Fluid Construction Claim

Fluid Construction Draw Details to Draw #16

Description	Vendor Name	Inv #	Date	Amount	Draw #	Suggested Vicano Cost	Altus Comments
Fire Protection (T&M works)	Marciano	3176	18-Jul-19	\$ 19,625.79	7		
Provided complete sprinkler engineering drawings for submittal to Fire Dept.	Marciano	3312	24-Oct-19	\$ 25,000.00	10		
Sprinkler	Marciano			\$ 5,450.00	11		
Install/remove sprinkler as necessary to achieve sprinkler protection as per MBECO drawings	Marciano	3364	27-Nov-19	\$ 9,453.94	13		
Install/remove sprinkler as necessary to achieve sprinkler protection as per MBECO drawings	Marciano	3382	16-Dec-19	\$ 18,183.09	13		
Testing & verification for sprinkler/fire alarms for occupancy	Marciano	3437	13-Feb-20	\$ 5,450.00	14		
Supply material for VESDA system and missing fire alarm components	Marciano	3436	31-Jan-20	\$ 1,594.00	14	\$ 1,594.00	Per description this is repair works
Repairs to programming for fire protection. S&I one sprinkler at bottom of elevator shaft	Marciano	3473	12-Mar-20	\$ 3,772.21	15	\$ 3,772.21	Per description this is repair works
Repairs to programming for fire protection	Marciano	3474	12-Mar-20	\$ 1,939.30	15	\$ 1,939.30	Per description this is repair works
Repairs to programming for fire protection	Marciano	3496	25-Mar-20	\$ 2,056.16	15	\$ 2,056.16	Per description this is repair works
S&I one upright head due to an extra floor opening. Fire extinguishers (2#)	Marciano	3506	9-Apr-20	\$ 664.81	16		
HVAC works - 65% complete	Marcotoo Mechanical	22272	14-Aug-19	\$ 40,300.00	8		
HVAC works - 100% complete	Marcotoo Mechanical	22325	6-Sep-19	\$ 21,700.00	8		
T&M works	Marcotoo Mechanical	22463	23-Sep-19	\$ 5,765.00	9		
T&M works	Marcotoo Mechanical	22542	30-Sep-19	\$ 4,110.00	9		
Various HVAC work	Marcotoo Mechanical			\$ 15,150.00	11		
Credit for HVAC (already billed on Draw # 9)	Marcotoo Mechanical			\$ (4,110.00)	11		
Extra baffles	Marcotoo Mechanical	22985	22-Nov-19	\$ 600.00	12		
Metal silo patches	Shear Metal Products	S-7053	25-Jan-20	\$ 4,200.00	14	\$ 4,200.00	Metal siding patches - installed directly over top of existing cladding to patch openings in existing wall Shear Metal Product quote 08-035 (price 3). Based on this quote description Altus assumes this is remedial works.
Metal silo patches	Shear Metal Products	S-7053-2	25-Feb-20	\$ 14,970.00	15		
Metal silo patches	Shear Metal Products	S-7053-3	25-Mar-20	\$ 6,700.00	15		
Metal silo patches	Shear Metal Products	S-7053-5 Extra	3-Apr-20	\$ 6,104.00	16		
Metal silo patches	Shear Metal Products	S-7053-7 Extra	25-Apr-20	\$ 7,618.00	16		
Sump pump installation & connection	Complete Mechanical	10035	9-May-19	\$ 3,275.00	5		
Plumbing services	Complete Mechanical	9968	4-Apr-19	\$ 1,718.00	15		
Plumbing services - per SI	Complete Mechanical	10610	4-May-20	\$ 8,360.00	16		
Plumbing services - per SI	Complete Mechanical	10611	4-May-20	\$ 11,704.00	16		
Plumbing services - per SI	Complete Mechanical	10612	4-May-20	\$ 13,174.00	16		
Sub-Total - Excluding Div.1 related items				\$ 1,512,088.45		\$ 137,417.17	
Sub-Total - Div. 1 related items				\$ 285,810.50		\$ 25,974.19	
Total - before OH/P				\$ 1,797,898.95		\$ 163,391.36	
Fluid OH/P - 5%	Fluid	1404	15-Jan-19	\$ 782.29	1		
Fluid OH/P - 5%	Fluid	1437	25-Feb-19	\$ 1,572.62	2		
Fluid OH/P - 5%	Fluid	1469	31-Mar-19	\$ 2,982.18	3		
Fluid OH/P - 5%	Fluid	1510	30-Apr-19	\$ 1,286.15	4		
Fluid OH/P - 5%	Fluid	1546	31-May-19	\$ 5,267.04	5		
Fluid OH/P - 5%	Fluid	1555	18-Jun-19	\$ 22,370.08	6		
Fluid OH/P - 5%	Fluid	1589	25-Jul-19	\$ 14,904.76	7		
Fluid OH/P - 5%	Fluid	1653	30-Aug-19	\$ 5,742.60	8		
Fluid OH/P - 5%	Fluid	1683	5-Oct-19	\$ 3,647.42	9		
Fluid OH/P - 5%	Fluid	1708	1-Nov-19	\$ 10,403.94	10		
Fluid OH/P - 5%	Fluid	1723	20-Nov-19	\$ 4,341.42	11		
Fluid OH/P - 5%	Fluid	1736	25-Nov-19	\$ 1,945.05	12		
Fluid OH/P - 5%	Fluid	1776	20-Jan-20	\$ 2,574.78	13		
Fluid OH/P - 5%	Fluid	1798	20-Feb-20	\$ 2,172.17	14		
Fluid OH/P - 5%	Fluid	1904	17-Apr-20	\$ 6,232.70	15		
Fluid OH/P - 5%	Fluid	1997	31-Jul-20	\$ 3,669.76	16		

Sub-Total for 5% OH/P \$ 89,894.96 \$ 8,169.57 Fluid 5% OH/P for above costs

Fluid Invoice Total \$ 1,887,793.91 \$ 171,560.93
HST \$ 245,413.21 \$ 22,302.92

Total - including HST \$ 2,133,207.12 \$ 193,863.85 Suggested Vicano Cost

APPENDIX C1 – ALTUS REVIEW OF SINCLAIR MASONRY INVOICE

Altus Review of Sinclair Masonry Invoice

Fluid Construction's Masonry Sub-trade

Fluid Draw #	Invoice #	Time Sheet Date	Description	Lab. Hr.	Material	Suggested Assigned to Vicano (Hr.)	Altus Comments
7	304	21-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	73.5	3 x 8 inch block 2 x 5-gallon pail glue 12 bags parge 3 tarps to protect floor and equipment	49	The description indicates some repairs involved - Altus allocated roughly 2/3 of the time assigned to Vicano. Altus interprets roughly 2/3 of this work as deficient or repair works (items no. 1 & 2)
7	304	22-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	63	10 bags parge	42	Ditto
7	304	23-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	47.5	11 bags parge	31.5	Ditto
7	304	24-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	85.5	18 bags parge	57	Ditto
7	304	25-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	83	18 bags parge	55	Ditto
7	304	26-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	76	18 bags parge	50.5	Ditto
7	304	27-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	85.5	20 bags parge	57	Ditto
7	304	28-Jun-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	42	7 bags parge	28	Ditto
7	304	2-Jul-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	57	10 bags parge	38	Ditto
7	304	3-Jul-19	Receiving Building 1) repair honey combing on existing foundation walls to paintable finish 2) grind concrete walls preparation for parging 3) infill block over stairwell basement door	54	10 bags parge	36	Ditto
7	304	4-Jul-19	Work complete. Clean up and set up scaffolding for painter	18		0	Altus assumes all the repair/deficient works above does not require scaffolding
Total hour assign to Vicano cost (Sinclair Inv # 304)						444	
Sinclair Masonry hourly rate						\$	70.00
Amount assign as Vicano cost on this invoice						\$	31,080.00

Altus Review of Sinclair Masonry Invoice

Fluid Construction's Masonry Sub-trade

Fluid Draw #	Invoice #	Time Sheet Date	Description	Lab. Hr.	Material	Suggested Assigned to Vicano (Hr.)	Altus Comments
7	313	2-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level	36	Nil	18	The description indicates some repairs involved - Altus allocated roughly 1/2 of the time assigned to Vicano. Altus interprets roughly 1/2 of this work as deficient or repair works (item no. 1)
7	313	3-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level	36	Nil	18	Ditto
7	313	4-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level	36	Nil	18	Ditto
7	313	5-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) 2 men doing repairs on concrete penetrations various location basement area	54	8 bags of parge material with glue resin	36	The description indicates some repairs involved - Altus allocated roughly 2/3 of the time assigned to Vicano. Altus interprets roughly 2/3 of this work as deficient or repair works (items no. 1 & 3)
7	313	8-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) 2 men doing repairs on concrete penetrations various location basement area	54	8 bags of parge material with glue resin	36	Ditto
7	313	9-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	36	8 bags of parge material with glue resin	12	Ditto
7	313	10-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	36	8 bags of parge material with glue resin	12	Ditto
7	313	11-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	36	8 bags of parge material with glue resin	12	Ditto
7	313	12-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	45	10 bags of parge material with glue resin	15	Ditto
7	313	15-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	45	10 bags of parge material with glue resin	15	Ditto
7	313	16-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level	15	4 bags of parge material with glue resin	5	Ditto
7	313	17-Jul-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at silo location barn West room basement level 3) parging exterior foundation wall at silo location West room basement level (complete)	27	4 bags of parge material with glue resin	9	Ditto
Total hour assign to Vicano cost (Sinclair Inv # 313)						206	
Sinclair Masonry hourly rate						\$ 70.00	
Amount assign as Vicano cost on this invoice						\$ 14,420.00	

Altus Review of Sinclair Masonry Invoice
Fluid Construction's Masonry Sub-trade

Fluid Draw #	Invoice #	Time Sheet Date	Description	Lab. Hr.	Material	Suggested Assigned to Vicano (Hr.)	Altus Comments
12	361	21-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at North basement level + columns	32	7 bags of parge material with glue resin	10	The description indicates some repairs involved - Altus allocated roughly 1/3 of the time assigned to Vicano. Altus interprets roughly 1/3 of this work as deficient or repair works (items no. 1)
12	361	22-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at North basement level	32	8 bags of parge material with glue resin	10	Ditto
12	361	23-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at North basement level	32	7 bags of parge material with glue resin	10	Ditto
12	361	28-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at North/East basement level + columns	36	8 bags of parge material with glue resin	12	Ditto
12	361	29-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at East/South basement level + columns	36	8 bags of parge material with glue resin	12	Ditto
12	361	30-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at East/South basement level + columns	36	7 bags of parge material with glue resin	12	Ditto
12	361	31-Oct-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at East/South basement level + columns	54	14 bags of parge material with glue resin	18	Ditto
12	361	4-Nov-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish at mill location North wall basement level 3) parging exterior foundation wall at South basement level + columns - installing wire mesh in staircase exterior foundation walls	36	7 bags of parge material with glue resin	12	Ditto
12	361	5-Nov-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish basement level 3) parging exterior foundation wall at South basement level + columns - installing wire mesh in staircase exterior foundation walls, drilling fasteners to secure wire mesh to parging	45	8 bags of parge material with glue resin	15	Ditto
12	361	6-Nov-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish basement level 3) parging exterior foundation wall staircase installing wire mesh in staircase exterior foundation walls, drilling fasteners to secure wire mesh to parging, clean up basement	27	3 bags of parge material with glue resin	9	Ditto
12	361	7-Nov-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish basement level 3) parging exterior foundation wall staircase installing wire mesh in staircase exterior foundation walls, drilling fasteners to secure wire mesh to parging, clean up basement	36	4 bags of parge material with glue resin	12	Ditto
12	361	8-Nov-19	Mill Building 1) remedial work of honey combing on concrete foundation walls 2) prepping walls for paint finish basement level 3) parging exterior foundation wall staircase installing wire mesh in staircase exterior foundation walls, drilling fasteners to secure wire mesh to parging	21	2 bags of parge material with glue resin	7	Ditto
Total hour assign to Vicano cost (Sinclair Inv # 361)						139	
Sinclair Masonry hourly rate						\$	70.00
Amount assign as Vicano cost on this invoice						\$	9,730.00

APPENDIX D – CORRESPONDENCE DATED MAY 1, 2023



WATEROUS HOLDEN AMEY HITCHON^{LLP}
LAWYERS

May 1, 2023

BY EMAIL

Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000
Box 25
Commerce Court West
Toronto ON M5L 1A9
Attention: Christopher Burr

P.O. Box 1510
20 Wellington Street,
Brantford, ON N3T 5V6
t. (519) 759-6220
f. (519) 759-8360
www.waterousholden.com

Dear Mr. Burr:

RE: Vicano Construction Limited vs Golden Miles Food Corporation et al.
Court File No.: CV-19-00000113-0000
Vicano Construction Limited et al. ats Golden Miles Food Corporation
Court File No.: CV-19-00000121-0000
Receivership of Golden Miles Food Corporation & Mahal Venture Capital Inc.
Court File No.: CV-21-00664778-00CL
Our File No.: 122919

Further to your email of April 6, 2023, we have reviewed our records and note that the summary of invoices referred to in your email was produced to you by email dated May 27, 2022. The summary of invoices produced to you was 129 pages in length and included all of Vicano's draw invoices together with copies of payments made on account. A duplicate copy of this document is attached for your ease of reference.

With respect to the calculation of the amount owing to Vicano, we acknowledge that there was a typographical error regarding the total amount invoiced as of March 2019. The actual amount owing to Vicano, not including interest and costs, is \$5,065,480.25, calculated as follows:

Total amount invoiced to March 2019:	\$16,855,793.12
Less payments received:	-\$13,781,294.64
Total amount due as of March 2019:	\$ 3,074,498.48
Subcontracts to be Billed:	\$305,402.46
Holdback to be Billed:	\$1,685,579.31
TOTAL OUTSTANDING:	\$5,065,480.25

With respect to the request for production relating to Fluid Construction, we are unable to produce any documents in satisfaction of this request as Fluid Construction was not a trade

retained by Vicano Construction Limited. It is our understanding that Fluid Construction was the most recent general contractor on site at the flour mill and, accordingly, any work completed by Fluid Construction is not within the knowledge of Vicano Construction Limited.

Enclosed is the July 13, 20218 Horizon Drywall subcontract together with all corresponding documents. As noted above, we are not in possession of any Fluid Contracting documents and are therefore unable to produce a copy of the Disal & Smith Brothers purchase order and/or contract.

We are advised by our client that Golden Miles Food Corporation and/or Mahal Venture Capital Inc. (the "Defendants") purchased a home to house foreign workers brought over to work at the flour mill. At the request of the Defendants and as part of the flour mill contract, our client completed renovation work at the home. Any references to Brier Park relate to this house.

Yours truly,

WATEROUS HOLDEN AMEY HITCHON LLP

Per:



Dennis Touesnard

DMT/smc

Email: dtouesnard@waterousholden.com

Direct: (519) 751-6412

Encls. 7 – Summary of Invoices
Horizon Drywall Subcontract and Invoices

Doc ID: 5139481_3

APPENDIX “S”

GOLDEN MILES FOOD CORPORATION

Brantford, Ontario

CLASS D ESTIMATE

Prepared for:

KSV Restructuring Inc.

**In its capacity as Court-Appointed Receiver and Manager of Mahal Venture Capital Inc.
and Golden Miles Food Corporation**

Prepared by:

ALTUS GROUP LIMITED

Issued: July 21, 2023

Job No. 000736

Unpublished Work © 2023 Altus Group Limited

July 21, 2023

Job No. 00736

KSV Restructuring Inc.
In its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation
220 Bay Street, 13th Floor, PO Box 20
Toronto, ON M5J 2W4

Attn: Mitch Vininsky, Managing Director

Re: Golden Miles Food Corporation, Class D Estimate

Dear Sir,

We submit for your review our Class D Estimate at Q2 2023 and de-escalated to Q1 2018 in accordance with the terms of our engagement.

The estimate includes all direct and indirect construction costs and general conditions, as well as, contractor's overheads and profit. The provisions for contingencies are based on the information provided and defined within the body of this report.

This report is not intended for general circulation, publication or reproduction for any other person or purpose without express written permission to each specific instance. Furthermore, this report was produced for the exclusive use of than KSV Restructuring Inc. in its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation and is not to be relied upon by any other party. Altus Group Limited does not hold any reporting responsibility to any other party.

Should you have questions related to this report please do not hesitate to contact the undersigned.

Yours truly,

ALTUS GROUP LIMITED



Per: Colin Macdonald
Director



Per: Colin Doran
Executive Vice President

c.c.: Kon Ho, Altus Group Limited

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1 Introduction

1.1 Scope

Altus has been engaged to provide a Class D estimate of the Golden Mile Flour Mill to determine the reasonableness of the total amount claimed by Vicano Construction Limited for the hard construction cost. The Altus estimate was calculated using that latest drawings found in the information provided (refer to the document list below) and priced at current market then de-escalated to Q1 2018 which is the mid-point of construction or draw no. 15 of 30 dated February 15, 2018.

The project consists of a six storey Mill building, a one storey Office building/addition adjacent to the Mill building and a four storey Receiving building. We have also included site works including the preparation of the rail spur. We have not included the rail, ballasts or wood sleepers in our estimate as we do not believe this was included in the Vicano scope of work.

The Class D Estimate is intended to provide a realistic budget based on the information provided. The estimate reflects our opinion as to the fair market value for the construction of this proposed project and is not intended to predict the lowest bid.

The estimate includes all direct and indirect construction costs consistent with the information available. Certain exclusions and qualifications may apply; please refer to Section 5 and the detail within the estimate report.

Refer to section 6 for qualifications.

2 Project Details

2.1 General Information

From the information provided, we have measured quantities where possible and applied unit rates for the specific items based on historical and current cost data for this type of project. Where design information was limited, we have had discussions with the relevant design discipline and/or made assumptions based on our experience with projects of a similar type, size, and standard of quality.

2.2 Location

The location cost base for this estimate is Brantford Ontario.

2.3 Measurement and Pricing

The estimate has been derived using generally accepted principles on method of measurement as per the Canadian Institute of Quantity Surveyors Elemental Cost Analysis and/or Method of Measurement of Construction Works.

The rates used and developed for this estimate where applicable include labour and material, equipment, and subcontractor's overheads and profit. Pricing is based on our experience with similar projects.

2.4 Taxes

The estimate excludes (HST) Harmonized Sales Tax.

2.5 General Requirements and Fees

The fee for the Construction Manager is included as a percentage of the hard construction cost. The general requirements are based on our assumptions of the anticipated construction approach and schedule. In addition to the general requirements we are including additional costs for the design & consulting fees.

The estimate includes premiums associated with insurance.

2.6 Procurement Methodology

The project is procured with a Construction Management approach under a CCDC standard form of contract. We have assumed a minimum of three bids would be received for all trade categories to establish competitive bidding and tender results. The estimate is a determination of fair market pricing and not a prediction of lowest bid in any trade category. Please note that should the above minimum bidding conditions not occur on this project, construction bids received could vary significantly from the estimated costs included within this report.

2.7 Schedule / Phasing

The project has been priced to be completed as a single phase.

2.8 Area / Project Statistics

The areas have been measured in accordance with the Canadian Institute of Quantity Surveyors Standard Method of Measurement. Detailed areas and project statistics are included in Appendix A.

2.9 De-Escalation Approach

The Altus Class D estimate was de-escalated to Q1 2018 which is the approximate mid-point of construction based on the construction draws from Vicano. There is a total of 30 construction draws from Vicano and draw number 15 is dated February 15, 2018.

We used Statistics Canada Construction Price Index for Industrial Buildings to calculate the de-escalation. The index for Q1 2018 is 101.9 and the most recent index available at the time of this report is Q1 2023 at 154.3 or 66.04%.

3 Contingencies

3.1 General

The effective use of contingencies in construction cost planning requires a clear understanding of estimating risks in both a project specific and general construction market sense. The appropriate level of contingency is dependent on the amount of information available, knowledge of the design teams' methods and philosophy, the timing of the estimate preparation relative to the project design and construction schedule, and the anticipated complexity of the construction work.

3.2 Design and Pricing

A design and pricing contingency has not been included. As the drawings used are issued for permit or construction. This allowance where included is meant to cover pricing and design unknowns during the preparation of this estimate, and not additional scope or functional program requirements.

3.3 Escalation

An allowance for escalation has not been included in the estimate. This allowance where included is meant to address anticipated changes in construction costs due to market fluctuations between the date of this report and the anticipated tender date.

3.4 Construction Contingency (Post Contract)

A post contract contingency has not been included in the estimate. The intention of this contingency is to cover the cost of post contract change orders.

4 Reporting Qualifications

This report is written for the exclusive use of the Client, **KSV Restructuring Inc. In its capacity as Court-Appointed Receiver Manager of Mahal Venture Capital Inc. and Golden Miles Food Corporation**. Altus Group Limited does not hold any reporting responsibility to any other party without express written consent provided herein or under separate letter.

The report or parts thereof are not intended for general circulation, publication, or reproduction without express written permission from Altus Group in each specific instance.

Neither Altus Group nor its officers or its employees accepts liability whatsoever for any direct or consequential loss arising from the negligent use of this report.

This report and the findings enclosed are based on the documentation supplied to us by **KSV** and its representatives. Should any subsequent information arise which materially affects the budget, cost-to-complete or scope of the project, we will report as soon as it becomes available. Furthermore, Altus Group has made reasonable investigation to review the project budget; however, should any information be withheld from us we cannot be responsible to ensure that it is included in this report.

Our Client Data Policy can be found at www.altusgroup.com.

5 Project Description and Scope Assumptions

5.1 Inclusions and Assumptions

The estimate includes all direct and indirect construction costs as described below.

Substructure

- Standard shallow foundation system including strip and pad footings for the Office & Receiving building. The Mill building includes steel piles to the bedrock and are assumed at 10m in depth.
- Concrete foundation and basement walls to the Mill building and the Receiving building
- Open cut excavation to the Mill & Receiving buildings (no basement in the office)
- Excavation in soil; no allowances for rock excavation or contaminated soil
- Local dewatering

Structure

- Concrete slab on grade
- Steel framed construction above grade including concrete slab on metal deck.
- Metal grating stairs to the Mill & Receiving building

Exterior Enclosure

- Reinforced concrete basement perimeter walls
- Prefinished metal siding to the Mill & Receiving building
- Masonry brick to the Office building
- Aluminum windows to the Office building
- Glazed main entry doors to the Office building
- Hollow metal doors, overhead garage doors to the Mill & Receiving building
- Standing seam metal roof to the Mill & Receiving building
- Built up membrane roofing to the Office building and a small portion to the Receiving building

Interior Partitions and Doors

- Concrete block walls
- Fire rated partitions with pre-finished metal siding
- Interior glazed windows with Georgian Wire Glass to Mill building
- Metal stud and gypsum board to the Office
- Glazed partitions to the Office
- Glazed door at Office entry
- Hollow metal doors to Mill & Receiving buildings
- Solid core wood doors to Office

Finishes

- *Floor finishes* including epoxy flooring to the Mill building, porcelain tile to washroom/change room floors to the Office, carpet flooring to the remaining office area, floor hardener to the Receiving building.
- *Ceiling finishes* include paint to exposed structure to the Mill & Receiving building, suspended gypsum board to the Office washrooms and meeting room, Acoustic Ceiling Tile to the remaining office area, bulkheads as required.

- *Wall finishes* include porcelain tile to the Office washroom/change room and paint to the balance throughout all buildings.

Fittings and Fixtures

- Steel handrails and balustrades to stairs
- Miscellaneous metals allowance
- Access ladders incl. safety gate around ladder openings
- Steel pipe guardrails
- Signage - EXCLUDED
- Office & Receiving building washroom accessories
- Cabinets allowance to control room in Receiving building including countertops
- Lunchroom, lab & meeting room cabinets allowance including countertops to the Office building
- Blinds to Office windows

Equipment and Furnishings

- Office furniture - EXCLUDED
- Specialty/processing/milling equipment - EXCLUDED
- Silos – EXCLUDED
- Train rails in Receiving building - EXCLUDED

Conveying Systems

- 5 stop passenger elevator to the Mill building

Mechanical

Mill Building Inclusions:

- Incoming domestic water services c/w water meter and BFP
- Gas fired high efficiency condensing domestic hot water boiler c/w condensate neutralizing kit, pumps, etc. provides domestic hot water
- Domestic water and drain piping distribution
- Full sprinkler and standpipe coverage for entire building
- Gas fired high efficiency building heating boilers c/w condensate neutralizing kit, provides heating water to heating element
- MUA-Indirect gas fired make-up air unit c/w 100% OA, heat exchanger, MERV filters, VFD, etc.
- SF-Supply fan c/w motorized damper, VFD, bird screen, weather hood, wall mounted collar, insulated housing, etc.
- Exhaust fan c/w bird screen, enclosure, weather hood, insulated housing, etc.
- Hot water supply and return piping-terminal devices
- Natural gas to boilers, DHW boilers, UHs, etc. c/w PRV
- Heating terminal devices includes CUH / Unit Heaters-Hydronic
- Galvanized steel ductwork c/w insulation, diffusers, grilles, Fire dampers/louvers, etc. - Excluding architectural louvers
- Allowance for building DDC/BMS control system c/w controls for mechanical equipment and terminal devices
- Allowance for coordination, PM and site access, etc

Mill Building EXCLUSIONS:

- Emergency generator fuel oil and ventilation system
- Supply & installation of owner supplied, third party or Specialty vendor(s) equipment
- After hours and phasing
- 3rd party Testing, Balancing & Commissioning
- Sanitary, storm and elevator sump pumps
- Domestic booster pump and fire and jockey pump
- On site well and septic system
- Storm water management and gray water system
- Energy metering

Office Building Inclusions:

- Incoming domestic water services c/w by-pass and BFP
- Gas fired domestic hot water heater provides domestic hot water to plumbing fixtures
- Domestic water and drain piping distribution up to and including fixtures
- Full sprinkler coverage for entire building
- Gas fired high efficiency 2-stage furnace c/w outdoor condensing unit, 800 cfm, 2.0 ton
- Energy recovery ventilator, 600 cfm
- AC-Split system A/C unit c/w outdoor condenser unit
- Natural gas to furnaces and DHW heaters. c/w PRV & hook-up
- Galvanized steel ductwork c/w insulation, diffusers, grilles, Fire dampers/louvers, etc. - Excluding architectural louvers
- Allowance for building DDC/BMS control system c/w controls for mechanical equipment and terminal devices
- Allowance for coordination, PM and site access, etc.

Office Building EXCLUSIONS:

- Fire standpipe system
- Tenant fit-out
- Emergency generator fuel oil and ventilation system
- Supply & installation of owner supplied, third party or Specialty vendor(s) equipment
- After hours and phasing
- 3rd party Testing, Balancing & Commissioning
- Sanitary, storm and elevator sump pumps
- Domestic booster pump and fire and jockey pump
- On site well and septic system
- Storm water management and gray water system
- Energy metering

Receiving Building Inclusions:

- Incoming domestic water services c/w by-pass and BFP
- Electric domestic hot water heater provides domestic hot water to plumbing fixtures

- Domestic water and drain piping distribution up to and including fixtures
- Sanitary sump pump c/w pit and controls
- Full sprinkler coverage for entire building
- HP- Split system heat pump unit c/w outdoor condenser unit
- SF-Supply fan c/w motorized damper, VFD, bird screen, weather hood, wall mounted collar, insulated housing, etc.
- Exhaust fan c/w bird screen, enclosure, weather hood, insulated housing, etc.
- Galvanized steel ductwork c/w insulation, diffusers, grilles, Fire dampers/louvers, etc. - Excluding architectural louvers
- Allowance for building DDC/BMS control system c/w controls for mechanical equipment and terminal devices
- Allowance for coordination, PM and site access, etc.

Receiving Building EXCLUSIONS:

- Fire standpipe system
- Emergency generator fuel oil and ventilation system
- Supply & installation of owner supplied, third party or Specialty vendor(s) equipment
- After hour and phasing
- 3rd party Testing, Balancing & Commissioning
- Sanitary, storm and elevator sump pumps
- Domestic booster pump and fire and jockey pump
- On site well and septic system
- Storm water management and gray water system
- Energy metering

Electrical

- 4000A switchboard, install
- Panels, transformers, feeders & conduit
- Wire & connect mechanical equipment
- Lighting, controls & branch devices
- Fire alarm system
- Communications outlets & cable tray
- Electrical heating
- Power connection to heat tracing
- Emergency battery units
- Rail switch, power, data & conduit
- Power & data connection to digital signage
- Power & data connection to weight scale, etc.
- Level 2 EV station c/w wiring
- Allowance for site lighting & landscape lighting
- Incoming power & communications

Electrical – EXCLUSIONS

- 4000A switchboard supply as per the Single Line Diagram
- Generator
- UPS system
- Active hardware
- Communications wiring
- Rack, patch panels, etc.
- Security system
- Owner's equipment
- FF&E
- Signalization
- Traction Power
- Demolition

Site

- Clearing & Grubbing
- Dry wheat silo pads (Silo's EXCLUDED)
- Silo pads including structural steel support
- Concrete sidewalks
- Allowance for truck scale
- Asphalt paving and concrete curbs
- Armourstone retaining wall
- Cast-in-place retaining wall
- Bike rack
- Bollards
- Allowance to cut back existing CSP culvert
- Allowance to extend box culvert
- Allowance for rough grading & prep to receive new railway system – estimate EXCLUDES the ballast, the wood sleepers and rail
- Soft landscaping including trees, shrubs, plantings, and sod
- Building Water, sanitary sewer and storm drainage services -connections to main c/w connection charges by others
- Gas service and meter to the building is by the local gas utility company
- Concrete cistern-by others
- Green roof and site irrigation system-by others
- Allowance for site lighting & landscape lighting
- Incoming power & communications

5.2 Exclusions

The following items are excluded from the estimate:

1. Land and associated costs
2. Removal and/or handling of hazardous/contaminated material
3. Abnormal soil conditions

4. Utility connection costs/charges
5. Soft costs and professional fees
6. Legal fees
7. Marketing/promotion
8. Realty taxes, levies, insurance
9. Operating or maintenance expenses
10. Interest/finance charges
11. Remedial work to existing buildings/structures/property (unless noted)
12. Vibration/noise control premiums
13. Owner supplied FF&E such as loose furniture and equipment (except as noted)
14. HST
15. Municipal off site service connections
16. Building and/or development permit fees
17. Moving or relocation costs
18. Sole sourcing of materials, services, or equipment
19. Premiums related to accelerated schedule or after hours work
20. Public art or interior artwork

6 Conclusion

Altus completed a Class D estimate based on the information identified in the document list below, our current market estimate is included under Appendix B and the de-escalated estimate can be found under Appendix C. Appendix C identifies the current market estimate, the de-escalated estimate and the actual cost of construction as calculated by Altus during part one of our mandate under the Vicano Claim analysis. The actual cost of construction includes the PM fees including the Overhead & Profit from Vicano; we have also included the actual cost of construction from Fluid Construction which we understand is the contractor engaged to complete the project and rectify any of Vicano's deficiencies.

It is our opinion given the estimate we conducted that the cost paid for the construction of the Golden Mile Flour Mill are reasonable given that the Altus estimated hard construction costs de-escalated to the approximate mid-point of construction are higher than the actual construction costs.

Please note the following:

- In our review of the Vicano claim we could not identify invoices related to the HVAC & controls scope of work; it is not clear to us where these costs have been included. Our estimate in the current market for this scope of work is nearly \$3.2M or roughly \$2.1M in Q1 2018 dollars.
 - A minimal amount of HVAC works was found under the Fluid Construction claim that amounted to roughly \$80k.
- Our estimate excludes any deficiency repairs
- Our estimate excludes any work associated with the Brier Park Home

7 Document List

The following documents were used for the preparation of this report:

Description
Architectural Drawing for Mill Building – 16 drawings dated Apr. 21, 2017
Architectural Drawing for Office Addition – 1 drawing dated Nov. 2, 2017
Architectural Drawing for Receiving Building – 10 drawings dated Nov. 2, 2017
Structural Drawing for Mill Building – 16 drawings dated Oct. 3, 2016 & Apr. 19, 2017
Structural Drawing for Office Addition – 3 drawings dated Nov. 2, 2017 & Mar. 6, 2018
Structural Drawing for Receiving Building – 4 drawings dated Mar. 27, 2018
Mechanical Drawing for Mill Building – 22 drawings dated between June to Dec. 2018
Mechanical Drawing for Office Addition – 3 drawings dated Dec. 20, 2017
Mechanical Drawing for Receiving Building – 1 drawing dated Nov. 28, 2017
Mechanical Drawing for Receiving Building – 2 drawings dated Nov. 26, 2018
Sprinkler Drawing for Mill Building – 5 drawings dated Nov. 29, 2018
Electrical Drawing for Mill Building – 14 drawings dated Mar. 7, 2018
Electrical Drawing for Office Addition – 1 drawing dated Dec. 20, 2017
Electrical Drawing for Receiving Building – 2 drawings dated Nov. 28, 2017
Electrical Drawing for Receiving Building – 3 drawings dated Oct. 29, 2018
Civil Drawing – 8 drawings dated between Mar and May 2018
Site Plan – 1 drawing – 1 drawing dated Apr. 23, 2018
Electrical Site Drawing – 3 drawings dated Mar. 14, 2017 and May 23, 2017
Electrical Site Drawing – 1 drawing dated Mar. 7, 2018
Landscape Plan – 1 drawing dated Apr. 2, 2018
Rail Drawing – 2 drawings dated Sept. 19, 2017

8 List of Appendices

The following appendices are enclosed:

- A. Project Statistics
- B. Class D Estimate – Current Market
- C. Class D Estimate – De-escalated to Q1 2018

A. Project Statistics

FLOOR DETAILS

GCA FLOOR DETAILS

Mill Building	Enclosed Area (m ²)	Void (m ²)	GCA (m ²)	GCA (sf)	Perimeter (m)	Height (m)	Envelope (m ²)
Basement	759	-	759	8,167	136	5.00	681
L1 GFA	2,151	-127	2,024	21,784	224	4.00	896
L2 GFA	2,151	-1,519	631	6,795	224	5.00	1,120
L3 GFA	1,326	-610	716	7,710	206	5.00	1,029
L4 GFA	1,326	-610	716	7,703	206	4.00	823
L5 GFA	1,326	-679	647	6,961	206	4.00	823
L6 GFA	142	-14	128	1,379	48	4.00	193
A Sub-Total	9,179	-3,559	5,620	60,498	1,250	31.00	5,564

Office Building	Enclosed Area (m ²)	Void (m ²)	GCA (m ²)	GCA (sf)	Perimeter (m)	Height (m)	Envelope (m ²)
L1 GFA	209	-	209	2,250	49	4.00	196
B Sub-Total	209		209	2,250	49	4.00	196

Receiving Building	Enclosed Area (m ²)	Void (m ²)	GCA (m ²)	GCA (sf)	Perimeter (m)	Height (m)	Envelope (m ²)
Basement	156	-	156	1,677	96	6.80	655
L1 GFA	431	-	431	4,637	107	6.00	645
L2 GFA	380	-265	114	1,229	96	6.00	575
L3 GFA	127	-	127	1,370	51	6.00	308
L4 GFA	127	-12	116	1,247	51	6.50	333
C Sub-Total	1,221	-277	944	10,160	402	31.30	2,515



BUILDING STATISTICS

GROSS CONSTRUCTION AREA (GCA)	6,773 m²	72,909 sf
GROSS PARKING AREA (GPA)	0 m²	0 sf
<hr/>		
TOTAL CONSTRUCTION AREA (TCA)	6,773 m²	72,909 sf

TOTAL SITE AREA	39,480 m²	424,962 sf
PARKING STALLS	0 stalls	
SITE PARKING	N/A	
<hr/>		
TOTAL PARKING	0 no	

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Checked By:	CM
Date:	June 20, 2023

FUNCTIONAL AREA DETAILS

GCA FUNCTIONAL AREA DETAILS

Mill Building	Functional Area (m ²)	Functional Area (sf)	%
Elevator	61	652	1.08%
Mechanical / Electrical	124	1,337	2.21%
Stairs	306	3,289	5.44%
Milling/Warehouse Area	5,130	55,220	91.28%
A Sub-Total	5,620	60,498	100.00%

Office Building	Functional Area (m ²)	Functional Area (sf)	%
Changeroom	34	370	16.42%
Corridor	36	385	17.11%
I.T.	4	45	1.99%
Janitor	5	50	2.20%
Lab	20	216	9.58%
Lunch Room	25	269	11.95%
Mechanical / Electrical	22	241	10.69%
Meeting Room	25	269	11.94%
Vestibules	6	66	2.95%
Washrooms	13	138	6.14%
Office	19	203	9.03%
B Sub-Total	209	2,250	100.00%

Receiving Building	Functional Area (m ²)	Functional Area (sf)	%
Control Room	25	268	2.64%
Equipment Pit	119	1,282	12.61%
Mechanical / Electrical	37	401	3.95%
Stairs	145	1,562	15.37%
Vestibules	5	56	0.55%
Washrooms	8	91	0.90%
Receiving/Processing Area	604	6,501	63.99%
C Sub-Total	944	10,160	100.00%

B. Class D Estimate – Current Market

EXECUTIVE SUMMARY

\$31,045,000
PROJECT TOTAL

\$4,583/m²
TOTAL /m²
\$426/sf
TOTAL /sf

6,773 m²
72,909 sf
PROJECT GCA

Building Component	Area (m ²)	Area (SF)	Total/SF	Total
Mill Building	5,620 m ²	60,498 sf	336 /sf	\$20,326,331
Office Building	209 m ²	2,250 sf	608 /sf	\$1,368,540
Receiving Building	944 m ²	10,160 sf	458 /sf	\$4,654,900
Site Development (incl. rail spur prep.)	39,480 m ²	424,962 sf	11 /sf	\$4,694,946
Pre-contingency Subtotal (GCA)	6,773 m ²	72,909 sf	\$426 /sf	\$31,044,717
Design and Pricing Contingency				EXCLUDED
Design Contingency Subtotal (GCA)	6,773 m ²	72,909 sf	\$426 /sf	\$31,044,717
Escalation Contingency				EXCLUDED
Construction Contingency				EXCLUDED
Total Construction Cost (GCA)	6,773 m ²	72,909 sf	\$426 /sf	\$31,044,717
HST				EXCLUDED
Total Construction Cost	6,773 m²	72,909 sf	\$426 /sf	\$31,045,000

The below costs are excluded from the construction total

Item	Quantity	Unit Rate	Total
Project Management Fees - based on 1.82% of Div. 1 to 16 (excl. OH&P)	6,773 m2	\$83 /m2	\$565,100

\$20,326,000

MILL BUILDING TOTAL

\$3,616/m²
TOTAL /m²

5,620 m²

\$336/sf
TOTAL /sf

60,498 sf
COMP. GCA

Element	GCA Ratio	Element Quantity	Element Unit Rate	Cost Total	\$ Total /m ² GCA	%
A SHELL				9,651,506	1,717 /m²	47.5%
A1 Substructure				2,605,853	464 /m ²	12.8%
A11 Foundations	0.38	2,151 m ²	1,069 /m ²	2,298,855	409 /m ²	11.3%
A12 Basement Excavation	1.23	6,915 m ³	44.40 /m ³	306,998	55 /m ²	1.5%
A2 Structure				3,433,144	611 /m ²	16.9%
A21 Lowest Floor Construction	0.38	2,151 m ²	259 /m ²	556,959	99 /m ²	2.7%
A22 Upper Floor Construction	0.62	3,471 m ²	654 /m ²	2,271,341	404 /m ²	11.2%
A23 Roof Construction	0.38	2,151 m ²	281 /m ²	604,844	108 /m ²	3.0%
A3 Exterior Envelope				3,612,509	643 /m ²	17.8%
A31 Walls Below Grade	0.12	681 m ²	825 /m ²	561,620	100 /m ²	2.8%
A32 Walls Above Grade	0.87	4,885 m ²	457 /m ²	2,231,384	397 /m ²	11.0%
A33 Windows & Entrances	0.00	10 no.	4,390 /no.	43,900	8 /m ²	0.2%
A34 Roof Covering	0.38	2,151 m ²	263 /m ²	566,130	101 /m ²	2.8%
A35 Projections	1.00	5,620 m ²	37.27 /m ²	209,476	37 /m ²	1.0%
B INTERIOR				2,465,351	439 /m²	12.1%
B1 Partitions & Doors				1,666,250	296 /m ²	8.2%
B11 Partitions	0.26	1,488 m ²	1,073 /m ²	1,596,720	284 /m ²	7.9%
B12 Doors	0.01	29 no.	2,398 /no.	69,530	12 /m ²	0.3%
B2 Finishes				361,861	64 /m ²	1.8%
B21 Floor Finishes	0.95	5,339 m ²	57.77 /m ²	308,476	55 /m ²	1.5%
B22 Ceiling Finishes	0.95	5,339 m ²	6.42 /m ²	34,275	6 /m ²	0.2%
B23 Wall Finishes	0.52	2,940 m ²	6.50 /m ²	19,110	3 /m ²	0.1%
B3 Fitting & Equipment				437,240	78 /m ²	2.2%
B31 Fitting & Fixtures	1.00	5,620 m ²	19.97 /m ²	112,240	20 /m ²	0.6%
B33 Conveying Systems	0.00	5 stop	65,000 /stop	325,000	58 /m ²	1.6%
C SERVICES				4,992,850	888 /m²	24.6%
C1 Mechanical				3,822,715	680 /m ²	18.8%
C11 Plumbing & Drainage	1.00	5,620 m ²	78.75 /m ²	442,590	79 /m ²	2.2%
C12 Fire Protection	1.00	5,620 m ²	120 /m ²	676,210	120 /m ²	3.3%
C13 HVAC	1.00	5,620 m ²	433 /m ²	2,435,855	433 /m ²	12.0%
C14 Controls	1.00	5,620 m ²	47.69 /m ²	268,060	48 /m ²	1.3%
C2 Electrical				1,170,135	208 /m ²	5.8%
C21 Service & Distribution	1.00	5,620 m ²	57.15 /m ²	321,200	57 /m ²	1.6%
C22 Lighting, Devices & Heating	1.00	5,620 m ²	101 /m ²	567,340	101 /m ²	2.8%
C23 Systems & Ancillaries	1.00	5,620 m ²	50.10 /m ²	281,595	50 /m ²	1.4%
Net Construction Estimate				\$17,109,706	3,044 /m ²	84.2%
Z GENERAL REQUIREMENTS & ALLOWANCES				3,216,625	572 /m²	15.8%
Z1 General Requirements & Fee				3,216,625	572 /m ²	15.8%
Z11 General Requirements		8.0 %		1,368,777	244 m ²	6.7%
Z12 Fee (Head office overheads, and profit)		10.0 %		1,847,848	329 m ²	9.1%
Total Construction Estimate (Excluding Contingencies)				\$20,326,331	3,616 /m ²	100.0
Z21 Design and Pricing Contingency				EXCLUDED		
Z22 Escalation Contingency				EXCLUDED		
Z23 Construction Contingency				EXCLUDED		
HST				EXCLUDED		
TOTAL CONSTRUCTION COST				\$20,326,331	3,616 /m²	100%

\$1,369,000

OFFICE BUILDING TOTAL

\$6,547/m²

TOTAL/m²

209 m²

\$608/sf

TOTAL/sf

2,250 sf

COMP. GCA

Element	GCA Ratio	Element Quantity	Element Unit Rate	Cost Total	\$ Total /m ² GCA	%
A SHELL				619,973	2,966 /m²	45.3%
A1 Substructure				121,831	583 /m ²	8.9%
A11 Foundations	1.00	209 m ²	583 /m ²	121,831	583 /m ²	8.9%
A2 Structure				160,084	766 /m ²	11.7%
A21 Lowest Floor Construction	1.00	209 m ²	181 /m ²	37,748	181 /m ²	2.8%
A23 Roof Construction	1.00	209 m ²	585 /m ²	122,336	585 /m ²	8.9%
A3 Exterior Envelope				338,058	1,617 /m ²	24.7%
A32 Walls Above Grade	0.82	171 m ²	998 /m ²	170,636	816 /m ²	12.5%
A33 Windows & Entrances	0.16	33 m ²	1,143 /m ²	37,869	181 /m ²	2.8%
A34 Roof Covering	1.00	209 m ²	386 /m ²	80,664	386 /m ²	5.9%
A35 Projections	1.00	209 m ²	234 /m ²	48,889	234 /m ²	3.6%
B INTERIOR				245,009	1,172 /m²	17.9%
B1 Partitions & Doors				98,646	472 /m ²	7.2%
B11 Partitions	1.92	402 m ²	172 /m ²	69,136	331 /m ²	5.1%
B12 Doors	0.06	13 no.	2,270 /no.	29,510	141 /m ²	2.2%
B2 Finishes				77,016	368 /m ²	5.6%
B21 Floor Finishes	0.95	199 m ²	134 /m ²	26,613	127 /m ²	1.9%
B22 Ceiling Finishes	0.95	199 m ²	121 /m ²	24,073	115 /m ²	1.8%
B23 Wall Finishes	4.48	937 m ²	28.11 /m ²	26,330	126 /m ²	1.9%
B3 Fitting & Equipment				69,347	332 /m ²	5.1%
B31 Fitting & Fixtures	1.00	209 m ²	332 /m ²	69,347	332 /m ²	5.1%
C SERVICES				286,987	1,373 /m²	21.0%
C1 Mechanical				207,112	991 /m ²	15.1%
C11 Plumbing & Drainage	1.00	209 m ²	509 /m ²	106,368	509 /m ²	7.8%
C12 Fire Protection	1.00	209 m ²	59.34 /m ²	12,404	59 /m ²	0.9%
C13 HVAC	1.00	209 m ²	356 /m ²	74,510	356 /m ²	5.4%
C14 Controls	1.00	209 m ²	66.16 /m ²	13,830	66 /m ²	1.0%
C2 Electrical				79,875	382 /m ²	5.8%
C21 Service & Distribution	1.00	209 m ²	91.37 /m ²	19,100	91 /m ²	1.4%
C22 Lighting, Devices & Heating	1.00	209 m ²	205 /m ²	42,780	205 /m ²	3.1%
C23 Systems & Ancillaries	1.00	209 m ²	86.09 /m ²	17,995	86 /m ²	1.3%
Net Construction Estimate				\$1,151,969	5,511 /m ²	84.2%
Z GENERAL REQUIREMENTS & ALLOWANCES				216,570	1,036 /m²	15.8%
Z1 General Requirements & Fee				216,570	1,036 /m ²	15.8%
Z11 General Requirements		8.0 %		92,158	441 m ²	6.7%
Z12 Fee (Head office overheads, and profit)		10.0 %		124,413	595 m ²	9.1%
Total Construction Estimate (Excluding Contingencies)				\$1,368,540	6,547 /m ²	100.0
Z21 Design and Pricing Contingency				EXCLUDED		
Z22 Escalation Contingency				EXCLUDED		
Z23 Construction Contingency				EXCLUDED		
HST				EXCLUDED		
TOTAL CONSTRUCTION COST				\$1,368,540	6,547 /m²	100%

\$4,655,000

RECEIVING BUILDING TOTAL

\$4,931/m²

TOTAL /m²

\$458/sf

TOTAL /sf

944 m²

10,160 sf

COMP. GCA

Element	GCA Ratio	Element Quantity	Element Unit Rate	Cost Total	\$ Total /m ² GCA	%
A SHELL				2,759,072	2,923 /m²	59.3%
A1 Substructure				683,922	725 /m ²	14.7%
A11 Foundations	0.46	431 m2	999 /m2	430,578	456 /m2	9.2%
A12 Basement Excavation	4.85	4,576 m3	55.37 /m3	253,344	268 /m2	5.4%
A2 Structure				680,678	721 /m ²	14.6%
A21 Lowest Floor Construction	0.46	431 m2	190 /m2	81,817	87 /m2	1.8%
A22 Upper Floor Construction	0.54	514 m2	926 /m2	475,524	504 /m2	10.2%
A23 Roof Construction	0.46	431 m2	286 /m2	123,338	131 /m2	2.6%
A3 Exterior Envelope				1,394,471	1,477 /m ²	30.0%
A31 Walls Below Grade	0.63	594 m2	896 /m2	532,001	564 /m2	11.4%
A32 Walls Above Grade	1.69	1,597 m2	356 /m2	567,878	602 /m2	12.2%
A33 Windows & Entrances	0.11	105 no.	835 /no.	87,700	93 /m2	1.9%
A34 Roof Covering	0.46	432 m2	288 /m2	124,225	132 /m2	2.7%
A35 Projections	1.00	944 m2	87.58 /m2	82,667	88 /m2	1.8%
B INTERIOR				472,247	500 /m²	10.1%
B1 Partitions & Doors				383,423	406 /m ²	8.2%
B11 Partitions	0.28	261 m2	1,371 /m2	357,903	379 /m2	7.7%
B12 Doors	0.01	12 no.	2,127 /no.	25,520	27 /m2	0.5%
B2 Finishes				37,512	40 /m ²	0.8%
B21 Floor Finishes	0.95	897 m2	22.27 /m2	19,974	21 /m2	0.4%
B22 Ceiling Finishes	0.95	897 m2	12.24 /m2	10,973	12 /m2	0.2%
B23 Wall Finishes	1.07	1,010 m2	6.50 /m2	6,565	7 /m2	0.1%
B3 Fitting & Equipment				51,312	54 /m ²	1.1%
B31 Fitting & Fixtures	1.00	944 m2	54.36 /m2	51,312	54 /m2	1.1%
C SERVICES				686,948	728 /m²	14.8%
C1 Mechanical				505,533	536 /m ²	10.9%
C11 Plumbing & Drainage	1.00	944 m2	82.05 /m2	77,450	82 /m2	1.7%
C12 Fire Protection	1.00	944 m2	36.17 /m2	34,138	36 /m2	0.7%
C13 HVAC	1.00	944 m2	369 /m2	348,705	369 /m2	7.5%
C14 Controls	1.00	944 m2	47.93 /m2	45,240	48 /m2	1.0%
C2 Electrical				181,415	192 /m ²	3.9%
C21 Service & Distribution	1.00	944 m2	29.35 /m2	27,700	29 /m2	0.6%
C22 Lighting, Devices & Heating	1.00	944 m2	99.29 /m2	93,720	99 /m2	2.0%
C23 Systems & Ancillaries	1.00	944 m2	63.56 /m2	59,995	64 /m2	1.3%
Net Construction Estimate				\$3,918,266	4,151 /m ²	84.2%
Z GENERAL REQUIREMENTS & ALLOWANCES				736,634	780 /m²	15.8%
Z1 General Requirements & Fee				736,634	780 /m ²	15.8%
Z11 General Requirements		8.0 %		313,461	332 m2	6.7%
Z12 Fee (Head office overheads, and profit)		10.0 %		423,173	448 m2	9.1%
Total Construction Estimate (Excluding Contingencies)				\$4,654,900	4,931 /m ²	100.0
Z21 Design and Pricing Contingency				EXCLUDED		
Z22 Escalation Contingency				EXCLUDED		
Z23 Construction Contingency				EXCLUDED		
HST				EXCLUDED		
TOTAL CONSTRUCTION COST				\$4,654,900	4,931 /m²	100%

\$4,695,000

SITE DEVELOPMENT (INCL. RAIL SPUR PREP.)
TOTAL

\$119/m²
TOTAL/m²

\$11/sf
TOTAL/sf

39,480 m²

424,962 sf
COMP. SCA

Element	SCA Ratio	Element Quantity	Element Unit Rate	Cost Total	\$ Total /m ² SCA	%
D SITE & ANCILLARY WORK				3,951,975	100 /m²	84.2%
D1 Site Work				3,951,975	100 /m ²	84.2%
D11 Site Development	1.00	39,480 m ²	56.50 /m ²	2,230,615	56 /m ²	47.5%
D12 Mechanical Site Services	1.00	39,480 m ²	12.27 /m ²	484,310	12 /m ²	10.3%
D13 Electrical Site Services	1.00	39,480 m ²	31.33 /m ²	1,237,050	31 /m ²	26.3%
NET BUILDING COST (Including Site)				3,951,975	100 /m ²	84.2%
Net Construction Estimate				\$3,951,975	\$100 /m ²	84.2%
Z1 General Requirements & Fee				742,971	19 /m ²	15.8%
Z11 General Requirements		8.0 %		316,158	8 m ²	6.7%
Z12 Fee (Head office overheads, and profit)		10.0 %		426,813	11 m ²	9.1%
Total Construction Estimate (Excluding Contingencies)				\$4,694,946	\$119 /m ²	100.0
Z21 Design and Pricing Contingency				EXCLUDED		
Z22 Escalation Contingency				EXCLUDED		
Z23 Construction Contingency				EXCLUDED		
HST				EXCLUDED		
TOTAL CONSTRUCTION COST				\$4,694,946	\$119 /m²	100%

C. Class D Estimate – De-escalated to Q1 2018

APPENDIX “T”



Bennett Jones LLP
3400 One First Canadian Place, P.O. Box 130
Toronto, Ontario, M5X 1A4 Canada
T: 416.863.1200
F: 416.863.1716

Raj Sahni
Direct Line: 416.777.4804
e-mail: sahnir@bennettjones.com
Our File No.: 94254.1

November 7, 2022

By Email

KSV Advisory Inc.
150 King Street West
Suite 2308, Box 42
Toronto, ON M5H 1J9

Blake, Cassels & Graydon LLP
199 Bay Street
Suite 400
Toronto, ON M5L 1A9

Attn: Mitch Vinisky

Attn: Chris Burr

Dear Mssrs. Vinisky and Burr:

Re: Mahal Venture Capital Inc. (Receivership of), CV-21-00664778-00CL

We are counsel to 1989474 Ontario Inc. (“198 Ontario”) and the sole director, officer and shareholder of 198 Ontario, Michael Orr. We write to you in your respective capacities as the receiver (the “Receiver”) of Mahal Venture Capital Inc. (“Mahal”) and counsel to the Receiver. We write regarding the property located at 155 Adams Boulevard, Brantford (the “Property”).

Background

198 Ontario advanced the principal amounts of various loans made by Skymark Finance Corporation (“Skymark”) and Merk Investments Ltd. (“Merk”). Michael Slattery is the CEO and a shareholder of each of Skymark and Merk.

In each case where 198 advanced the principal amount of those loans, the borrower granted a mortgage to Skymark or Merk (as the case may be). In turn, Skymark or Merk registered the mortgage on title to the mortgaged property in their own name, but executed a trust declaration confirming 198 Ontario’s interest in the mortgage and that the mortgage was held in trust for 198 Ontario.

In July 2022, Mr. Orr concluded that Skymark, Merk and Mr. Slattery had misappropriated various principal amounts advanced by 198 Ontario and 7539088 Canada Inc. (“753 Canada”), a company for which Mr. Orr is also the sole director and officer, and the largest shareholder. Mr. Orr also concluded that Skymark, Merk and Mr. Slattery had taken steps to conceal their misappropriation, including by transferring and agreeing to subordinate the mortgages held in trust for 198 Ontario and 753 Canada without advising or obtaining consent from 198 Ontario or 753 Canada.

November 7, 2022

Page 2

As a result, in August 2022, 198 Ontario and 753 Canada commenced an action before the Commercial List against Skymark, Merk and Slattery. A copy of the issued statement of claim is enclosed. 198 Ontario and 753 Canada are actively pursuing their action.

198 Ontario Advanced Principal Amounts to Mahal

On June 22, 2015, 198 Ontario funded the principal amount of \$1,000,000 advanced by Merk to Mahal and Merk registered a \$4,000,000 mortgage granted by Mahal on title to the Property (BC276347). At the same time, Mr. Slattery executed a trust declaration on behalf of Merk confirming that Merk held a \$1,000,000 interest in the \$4,000,000 mortgage in trust for 198 Ontario.

On each of June 13, 2018 and December 17, 2018, 198 Ontario funded an additional principal amount of \$1,000,000 advanced by Merk to Mahal, each of which were also secured by the existing \$4,000,000 mortgage granted by Mahal. Mr. Slattery executed additional trust declarations on behalf of Merk for each additional principal advance confirming that Merk was holding the additional \$1,000,000 interests in the mortgage in trust for 198 Ontario.

198 Ontario therefore has, through Merk, advanced a total principal amount of \$3,000,000 to Mahal that is secured by the \$4,000,000 mortgage granted by Mahal and registered on title to the Property. Copies of the three trust declarations confirming 198 Ontario's interest in the mortgage are enclosed.

198 Ontario's Interest in the Property

198 Ontario advanced the total principal amount of \$3,000,000 based on representations made by Mr. Slattery, who is the principal of both Merk and Skymark. Mr. Slattery's representations included that the \$4,000,000 mortgage granted by Mahal was and would at all times remain registered on title to the Property in first priority to any other registered interests.

198 Ontario has recently discovered that Mr. Slattery caused the \$4,000,000 mortgage to be subordinated to two additional mortgages granted by Mahal to Skymark in the amounts of \$9,600,000 and \$6,400,000. Mr. Slattery did so without advising or obtaining the consent from 198 Ontario, and contrary to his representations that the \$4,000,000 mortgage would remain in first priority.

In these circumstances, and without limiting any positions, arguments or remedies that may be advanced or sought by our clients, 198 Ontario's position is that it holds a \$3,000,000 interest in the \$4,000,000 mortgage granted by Mahal, and that the \$4,000,000 mortgage ranks in priority to the \$9,600,000 and \$6,400,000 mortgages granted to Skymark.

Accordingly, our clients request that no distributions or payments be made by Mahal or the Receiver to any creditors (whether secured or unsecured) or other claimants, save and except for the fees and expenses of the Receiver and its counsel, until the claims and issues of priority advanced by our clients are finally determined by the Court. We also request an accounting of any previous distributions made by Mahal or the Receiver in respect of any mortgages. To allow for any distributions prior to these issues being determined by the Court would be highly prejudicial to our clients' interests.


November 7, 2022

Page 3

Could you please confirm that Mahal and the Receiver will comply with the above request, failing which our clients intend to seek an order before the Court to enjoin any payments or distributions pending judicial determination of the issues raised by our clients.

Yours truly,

BENNETT JONES LLP



Per: Raj Sahni

Encl.

Copy: Lincoln Caylor and Nathan Shaheen, *Bennett Jones LLP*

WSLEGAL\094254\00001\32541092

APPENDIX “U”

TRUST DECLARATION

BETWEEN

MERK INVESTMENTS LTD.

Trustee

- and -

1989474 ONTARIO INC.

Beneficiaries

WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in a mortgage registered on the title to the property municipally known as 155 Adams Blvd., Brantford;

AND WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in the mortgage in trust for 1989474 Ontario Inc..

NOW THEREFORE the Trustee hereby declares:

1. Merk Investments Ltd. holds the mortgage wholly in trust for the aforesaid beneficiaries;
2. The recitals are true;
3. Merk Investments Ltd. agrees to do such things and execute such documents as may be required to carry out the intent of the trust.

DECLARED at Mississauga, this 22nd day of June, 2015.

MERK INVESTMENTS LTD.

Per: _____
Michael Slattery

TRUST DECLARATION

BETWEEN

MERK INVESTMENTS LTD.

Trustee

- and -

1989474 ONTARIO INC.

Beneficiaries

WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in a mortgage registered on the title to the property municipally known as 155 Adams Blvd., Brantford;

AND WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in the mortgage in trust for 1989474 Ontario Inc..

NOW THEREFORE the Trustee hereby declares:

1. Merk Investments Ltd. holds the mortgage wholly in trust for the aforesaid beneficiaries;
2. The recitals are true;
3. Merk Investments Ltd. agrees to do such things and execute such documents as may be required to carry out the intent of the trust.

DECLARED at Mississauga, this 13th day of June, 2018.

MERK INVESTMENTS LTD.

Per: _____

Michael Slattery

TRUST DECLARATION

BETWEEN

MERK INVESTMENTS LTD.

Trustee

- and -

1989474 ONTARIO INC.

Beneficiaries

WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in a mortgage registered on the title to the property municipally known as 155 Adams Blvd., Brantford;

AND WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in the mortgage in trust for 1989474 Ontario Inc..

NOW THEREFORE the Trustee hereby declares:

1. Merk Investments Ltd. holds the mortgage wholly in trust for the aforesaid beneficiaries;
2. The recitals are true;
3. Merk Investments Ltd. agrees to do such things and execute such documents as may be required to carry out the intent of the trust.

DECLARED at Mississauga, this 17th day of December, 2018.

MERK INVESTMENTS LTD.

Per: _____

Michael Slattery

APPENDIX “V”

AMEND/Toronto Superior Court of Justice / Cour supérieure de justice

MODIFIÉ CONFORMÉMENT À

RULE/LA RÈGLE 26.02 (a)

THE ORDER OF _____

L'ORDONNANCE DU _____

DATED/FAIT LE _____

.....

REGISTRAR GREFFIER

SUPERIOR COURT OF JUSTICE COUR SUPÉRIEURE DE JUSTICE

Christina Irwin

Digitally signed by Christina Irwin
Date: 2023.04.12 09:32:00 -04'00'

.....
REGISTRAR GREFFIER
SUPERIOR COURT OF JUSTICE COUR SUPÉRIEURE DE JUSTICE

Court File No. CV-22-00686234-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

7539088 CANADA INC. and 1989474 ONTARIO INC.

Plaintiffs

- and -

MICHAEL SLATTERY, MERK INVESTMENTS LTD., SKYMARK
FINANCE CORPORATION, PAUL MILLAR, 1266845 ONTARIO LIMITED,
1690682 ONTARIO INC. and 1429458 ONTARIO LIMITED

Defendants

FRESH AS AMENDED STATEMENT OF CLAIM

TO THE DEFENDANTS:

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiffs.
The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a Statement of Defence in Form 18A prescribed by the Rules of Civil Procedure, serve it on the plaintiffs' lawyer or, where the plaintiff does not have a lawyer, serve it on the plaintiffs, and file it, with proof of service in this court office, WITHIN TWENTY DAYS after this Statement of Claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your Statement of Defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a Statement of Defence, you may serve and file a Notice of Intent to Defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your Statement of Defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date _____ Issued by _____
Local Registrar
Address of
court office: 330 University Avenue
8th Floor
Toronto ON M5G 1R8

TO: MICHAEL SLATTERY
c/o Merk Investments Ltd.
300-46 Village Centre Place
Mississauga, ON
L4Z 1V9

AND TO: MERK INVESTMENTS LTD.
300-46 Village Centre Place
Mississauga, ON
L4Z 1V9

AND TO: SKYMARK FINANCE CORPORATION
300-46 Village Centre Place
Mississauga, ON
L4Z 1V9

AND TO: PAUL MILLAR
31 Baby Point Crescent
Toronto, ON
M6S 2B7

AND TO: 1266845 ONTARIO LIMITED
275 Richmond Street West, Third Floor
Toronto, ON
M5V 1X1

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AND TO: 1690682 ONTARIO INC.
275 Richmond Street West, Third Floor
Toronto, ON
M5V 1X1

AND TO: 1429458 ONTARIO LIMITED
275 Richmond Street West
Toronto, ON
M5V 1X1

CLAIM

1. The plaintiffs, 7539088 Canada Inc. (“753 Canada”) and 1989474 Ontario Inc. (“198 Ontario”), claim against Michael Slattery (“Slattery”), Merk Investments Ltd. (“Merk”) and Skymark Finance Corporation (“Skymark”):

- (a) A declaration that Slattery, Merk and Skymark have acted, and continue to act, in a manner that is oppressive or unfairly prejudicial to, or that unfairly disregards, the interests of the plaintiffs, all contrary to section 248 of the *Business Corporations Act* (Ontario) (the “OBCA”).
- (b) An order pursuant to section 248 of the OBCA restraining the conduct of Slattery, Merk and Skymark that is oppressive or unfairly prejudicial to, or that unfairly disregards, the interests of the plaintiffs.
- (c) An order pursuant to section 248 of the OBCA, and/or pursuant to section 101 of the *Courts of Justice Act* (Ontario) and rule 41 of the *Rules of Civil Procedure* (Ontario), appointing a receiver or receiver-manager in respect of Slattery, Merk and Skymark, and, wherever possible, over the particular mortgages that Slattery has caused Merk and Skymark to hold in trust for the benefit of the plaintiffs.
- (d) An order pursuant to section 248 of the OBCA requiring the production to the plaintiffs of all documents, records and communications relating to the plaintiffs’ investments with and through Merk and Skymark in mortgages including, without limitation, the documents, records and communications identified in the plaintiffs’ demand letter dated August 15, 2022, which has gone unanswered.

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- (e) An order pursuant to section 248 of the OBCA compensating the plaintiffs for all damages, losses or other harm caused by the conduct of Slattery, Merk and Skymark that is oppressive or unfairly prejudicial to, or that unfairly disregards, the interests of the plaintiffs.
- (f) Damages in an amount of at least \$16,000,000, and further amounts to be particularized prior to trial, for fraud, misappropriation, unjust enrichment and, in the case of Slattery, knowing assistance in breach of trust.
- (g) An order pursuant to rule 45 of the *Rules of Civil Procedure* (Ontario) for the preservation of all mortgages, funds or property held by or for the benefit of Slattery, Merk or Skymark relating to or arising from the plaintiffs' interests in mortgages held by Merk and Skymark.
- (h) An interim and interlocutory order in the form of an injunction restraining Slattery, Merk or Skymark – and their employees, agents, assigns, officers, directors or anyone else acting on their behalf or in conjunction with them – from directly or indirectly, in any manner, causing the discharge or alteration of any remaining mortgages in which the plaintiffs have an interest, without the express written consent of the plaintiffs and/or a further court order.
- (i) An interim and interlocutory order in the form of a Mareva injunction restraining Slattery, Merk and Skymark – and their employees, agents, assigns, officers, directors or anyone else acting on their behalf or in conjunction with them – from directly or indirectly, in any manner, disposing of, selling, removing, dissipating,

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alienating, transferring, assigning, encumbering or similarly dealing with any assets held by or for the benefit of Slattery, Merk or Skymark, wherever located.

- (j) An order directing all financial institutions or other third parties having notice of the order contemplated in the preceding paragraph to forthwith freeze and prevent the removal or transfer of any monies or assets held by or for the benefit of Slattery, Merk or Skymark, wherever located.
- (k) An accounting for, and order permitting the tracing and location of, all funds or assets improperly defrauded, misappropriated or otherwise diverted from the plaintiffs, including into and through any assets purchased by Slattery, Merk or Skymark – and their employees, agents, assigns, officers, directors or anyone else acting on their behalf or in conjunction with them – and to recover the same.
- (l) A declaration that all funds or assets improperly defrauded, misappropriated or otherwise diverted from the plaintiffs, including into and through any assets purchased by Slattery, Merk or Skymark – and their employees, agents, assigns, officers, directors or anyone else acting on their behalf or in conjunction with them – are impressed with a constructive trust for the benefit of the plaintiffs.
- (m) A declaration that the plaintiffs' claims, including the breach of trust claim below, shall survive any act of bankruptcy on the part of any of Slattery, Merk or Skymark pursuant to section 178(1) of the *Bankruptcy and Insolvency Act* (Canada).

2. The plaintiffs, 753 Canada and 198 Ontario, claim against Merk and Skymark:
- (a) A declaration that Merk or Skymark held or hold the plaintiffs' interests in mortgages in which the plaintiffs invested with and through Merk and Skymark – and in subsequent mortgages arising from or related to those investments – in trust for the plaintiffs.
 - (b) An order requiring Merk and Skymark, as trustees, to produce to the plaintiffs all documents, records and communications relating to the plaintiffs' investments with and through Merk and Skymark in mortgages including, without limitation, the documents, records and communications identified in the plaintiffs' demand letter dated August 15, 2022, which has gone unanswered.
 - (c) An order pursuant to this Court's inherent jurisdiction or section 5 of the *Trustee Act* (Ontario) replacing Merk and Skymark as trustees in respect of the plaintiffs' interests in any remaining mortgages that Merk or Skymark hold in trust for the plaintiffs, and requiring Merk and Skymark to transfer the plaintiffs' interests in those mortgages to the new trustee.
 - (d) An order requiring Merk, Skymark, or the mortgagors of any remaining mortgages held in trust by Merk or Skymark, and in which the plaintiffs have an interest, to make all outstanding or future interest payments owing in respect of the plaintiffs' interests in those mortgages to the plaintiffs until Merk and Skymark are replaced as trustees in respect of those interests, and thereafter to the new trustee.

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- (e) A declaration that Merk and Skymark have breached their obligations as trustees to the plaintiffs including without limitation by failing to pay the principal and interest amounts owing to the plaintiffs under the interests in the mortgages that Merk and Skymark held or hold in trust for the plaintiffs.
- (f) Damages in an amount of at least \$16,000,000, and further amounts to be particularized prior to trial, for breach of trust and breach of contract.

3. The plaintiffs, 753 Canada and 198 Ontario, claim against the defendants Slattery, Paul Millar (“Millar”), Merk and 1429458 Ontario Limited (“142 Ontario”) a declaration that Slattery, Millar, Merk and 142 Ontario wrongfully and without the consent of, or notice to, the plaintiffs agreed to and did cause the discharge of the mortgage securing the plaintiffs’ investment in the total principal amount of \$5,650,000 in respect of the property municipally known as 65 George Street, Toronto, Ontario, M5A 4L8 (“65 George Street”).

4. The plaintiffs, 753 Canada and 198 Ontario, claim against the defendants Slattery, Millar, Merk and 1266845 Ontario Limited (“126 Ontario”) and 1690682 Ontario Inc. (“169 Ontario”) a declaration that Slattery, Millar, Merk, 126 Ontario and 169 Ontario wrongfully and without the consent of, or notice to, the plaintiffs agreed to and did cause the renewal of the mortgage securing the plaintiffs’ investment in the total principal amount of \$5,650,000 in respect of the properties municipally known as 187 King Street East, Toronto, Ontario M5A 4M5 (“187 King Street”) and 275 Richmond Street West, Toronto, Ontario, M5V 1X1 (“275 Richmond Street”).

5. The plaintiffs, 753 Canada and 198 Ontario, claim against the defendants Slattery, Millar, Merk, 142 Ontario, 126 Ontario and 169 Ontario:

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- (a) An order requiring Slattery, Millar, Merk, 142 Ontario, 126 Ontario and 169 Ontario to repay the plaintiffs' investment in the total principal amount of \$5,650,000 that was to be secured by a mortgage held in trust by Merk and registered on title to 65 George Street, 187 King Street and 275 Richmond Street.
- (b) Damages in the amount equal to the difference between the interest payments received by the plaintiffs in connection with 187 King Street and 275 Richmond Street since April 1, 2021 and the higher interest payments the plaintiffs could have received had the mortgage not been wrongfully renewed on April 1, 2021.
- (c) An order that security in the form of a mortgage or similar charge in the total amount of \$5,650,000 in favour of 753 Canada and 198 Ontario be registered on title to 65 George Street until such time as the amounts or damages pleaded at paragraph 5(a)-(c) are paid to 753 Canada and 198 Ontario.
- (d) An order pursuant to section 103 of the Courts of Justice Act (Ontario) and rule 42 of the Rules of Civil Procedure (Ontario) granting 753 Canada and 198 Ontario leave to have issued and register certificates of pending litigation in respect of their interest in 65 George Street, the legal title to which is PART OF TOWN LOTS 19 AND 20 ON THE SOUTH SIDE OF KING STREET TOWN OF YORK PLAN, DESIGNATED AS PART 1 ON PLAN 66R-32882; CITY OF TORONTO (21094-0257 (LT)).

6. The plaintiff, 198 Ontario, claims against Slattery, Millar, Merk and Skymark:

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- (a) A declaration that Slattery, Millar, Merk and Skymark wrongfully and without the consent of, or notice to, 198 Ontario, agreed to and did cause the first-ranking mortgage in which 198 Ontario invested the principal amount of \$3,000,000 in respect of the property municipally known as 155 Adams Boulevard, Brantford, Ontario, N3S 7V8 (“155 Adams Boulevard”) that was to be held in trust by Merk to be improperly subordinated to subsequent mortgages in favour of Skymark.
- (b) Damages in the amount of \$3,000,000, and further amounts to be particularized prior to trial, for breach of trust and knowing assistance in breach of trust in connection with 155 Adams Boulevard.

7. The plaintiff, 753 Canada, claims against Slattery, Millar and Merk:

- (a) A declaration that Slattery, Millar and Merk wrongfully and without the consent of, or notice to, 753 Canada, permitted the complete loss of, and failed to seek to maintain or recover (whether reasonably or at all), 753 Canada’s investment of the principal amount of USD \$1,000,000 in respect of the property municipally known as 6820 Crystal Hill Road, North Little Rock, Arkansas (known and defined herein as “Aquapark”) that was to be held in trust by Merk.
- (b) Damages in the Canadian dollars required to purchase USD \$1,000,000, and further amounts to be particularized prior to trial, for breach of trust and knowing assistance in breach of trust in connection with Aquapark.

8. The plaintiffs, 753 Canada and 198 Ontario, claim against Slattery, Millar, Merk and Skymark, if necessary, a declaration that the plaintiffs are entitled to pierce the corporate veil of

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Merk and Skymark including, without limitation, to advance and enforce their claims and seek damages against Slattery and Millar.

9. The plaintiffs, 753 Canada and 198 Ontario, claim against Millar, 142 Ontario, 126 Ontario and 169 Ontario, if necessary, a declaration that the plaintiffs are entitled to pierce the corporate veils of 142 Ontario, 126 Ontario and 169 Ontario including, without limitation, to advance and enforce their claims and seek damages against Millar.

10. The plaintiffs, 753 Canada and 198 Ontario, claim against Slattery, Millar, Merk, Skymark, 142 Ontario, 126 Ontario and 169 Ontario:

- (a) Prejudgment and post-judgment interest in accordance with the terms of the relevant mortgages in which the plaintiffs have invested or, alternatively, in accordance with sections 128 and 129 of the *Courts of Justice Act* (Ontario).
- (b) Aggravated, exemplary and/or punitive damages in the amount of \$100,000.
- (c) The costs of this proceeding, plus all applicable taxes.
- (d) Such further and other relief as to this Honourable Court may seem just.

The Parties

(a) The Plaintiffs

11. 753 Canada is a corporation headquartered in Toronto, Ontario and incorporated under the *Canada Business Corporations Act*. Its sole officer and director is Michael Orr (“Orr”), who manages the business of 753 Canada on behalf of the shareholders of that corporation.

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12. 198 Ontario is a corporation headquartered in Toronto, Ontario and incorporated under the OBCA. Its sole officer and director is also Orr. 198 Ontario is the corporate vehicle through which Orr from time to time makes investments on behalf of his family office, which most regularly maintains holdings in the financial services, media, technology and wine sectors,

(b) The Defendants

13. Slattery is an individual resident in Mississauga, Ontario. He publicly holds himself out as a mortgage broker, and is closely affiliated with and exerts control over Merk and Skymark.

14. Merk is a corporation headquartered in Mississauga, Ontario and incorporated under the OBCA. Slattery is Merk's CEO, and one of its shareholders and directors. The purported business of Merk includes providing mortgages in respect of residential and commercial properties.

15. Skymark is a corporation headquartered in Mississauga, Ontario and incorporated under the OBCA. Millar is the founder, President, Treasurer and Secretary of Skymark, and one of its two directors. Slattery is also Skymark's CEO, and its other director. Millar and Slattery are also Skymark shareholders. The purported business of Skymark also includes providing mortgages in respect of residential and commercial properties.

16. Millar is an individual resident in Toronto, Ontario. In addition to his roles with Skymark described above, Millar is a director, officer and shareholder of 142 Ontario, 126 Ontario and 169 Ontario, all of which are corporate entities with which he is closely affiliated and exerts control. Prior to the events giving rise to this action, Orr considered both Millar and Slattery to be his close friends in whom he placed considerable trust. They were both aware of this as the three of them socialized together over many years and often discussed their businesses together, which included the plaintiffs' investments with Merk and Skymark.

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17. 142 Ontario is a corporation headquartered in Toronto, Ontario and incorporated under the OBCA. Millar is 142 Ontario's President, Secretary and a director and shareholder. The business of 142 Ontario is the ownership of the property municipally known as 65 George Street.

18. 126 Ontario is a corporation headquartered in Toronto, Ontario and incorporated under the OBCA. Millar is 126 Ontario's President and a director and shareholder. The business of 126 Ontario is the ownership of the property municipally known as 187 King Street.

19. 169 Ontario is a corporate headquartered in Toronto, Ontario and incorporated under the OBCA. Millar is 169 Ontario's President, Secretary, sole director and a shareholder. The business of 169 Ontario is the ownership of the property municipally known as 275 Richmond Street.

20. Consistent with Millar's relationship with each of such corporation, 142 Ontario, 126 Ontario and 169 Ontario are together herein described as the "Millar Corporate Defendants".

The Plaintiffs' Investments in Mortgages

21. This action concerns mortgages in which 753 Canada and 198 Ontario have invested through Merk and Skymark. The mortgages relate to at least 26 different properties, the majority of which are in Ontario. The properties are described in Schedule "A" to this statement of claim.

22. Orr caused 753 Canada and 198 Ontario to make their respective investments in the mortgages through Merk and Skymark. Orr did so on the basis of representations made by, and agreements reached with, Slattery.

23. Slattery was responsible for identifying potential customers that sought mortgages in respect of residential and commercial properties, and negotiating the terms of any potential mortgages with those customers. In doing so, Slattery relied on the façade of Merk and Skymark,

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which outwardly appear to be credible and legitimate participants in the mortgage industry, including due to the involvement with Skymark of Millar, who holds himself out as Skymark's founder and having "a well credentialed reputation in both international financial and real estate."

24. Having identified a potential customer and negotiated the terms of a potential mortgage, Slattery presented the mortgage as a potential investment opportunity to Orr. Slattery proposed to Orr that one of 753 Canada or 198 Ontario would fund some or all of the principal amount of the mortgage, in exchange for receiving the monthly interest payments consistent with the terms of the mortgage that Slattery had negotiated with the customers.

25. More specifically, Slattery proposed and represented, and it was agreed that:

- (a) One of 753 Canada or 198 Ontario would fund some or all of the principal amount of the mortgage, in exchange for receiving a proportionate share of the monthly interest payments consistent with the terms of the mortgage that Slattery negotiated with the customers. For example, if 753 Canada invested 100% of the principal amount, it would be entitled to receive 100% of the monthly interest payments.
- (b) An initial "finder's fee" would be payable by the corporation that funded the principal amount (i.e., 753 Canada or 198 Ontario) to the corporation that issued the corresponding mortgage to the underlying customer (i.e., Merk or Skymark).
- (c) The monthly payments of interest would remain payable for as long as the term of the underlying mortgage continued, whether under the original term of that mortgage or as that term may be renewed from time-to-time.

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- (d) At the conclusion of the term, the corporation that funded the principal amount (i.e. 753 Canada or 198 Ontario) would be entitled to be repaid that principal amount in full, plus any outstanding interest payable (typically for the final month of the term).
- (e) The corporation that issued the mortgage to the underlying customer (i.e., Merk or Skymark) would hold the investment of the corporation that funded the principal amount (i.e. 753 Canada or 198 Ontario) in trust, and would serve as the trustee in respect of that investment under a written trust declaration (a “Trust Declaration”). Under a Trust Declaration, 753 Canada or 198 Ontario would be the beneficiary.
- (f) 753 Canada and 198 Ontario were entitled to be repaid the principal amount of their investment in respect of any mortgage in which they had invested at any time and without issue. In that case, Merk or Skymark would be responsible for arranging an alternative source of funding in respect of that mortgage.

26. Over the course of many years and in every instance on the terms described immediately above, Orr regularly agreed to cause 753 Canada or 198 Ontario to make investments by way of funding some or all of the principal amount of mortgages proposed by Slattery. He did so based on the representations made by Slattery regarding those investments, and based on the considerable trust that he had in Slattery due to their longstanding friendship.

27. In respect of every investment that Orr caused 753 Canada and 198 Ontario to make, he did so having discussed the foregoing terms with Slattery, or having agreed that the terms would be “the same”, at a time in the days immediately preceding when the investment was made. The timing of the investments is particularized in the table at paragraph 61 below.

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28. Orr also caused 753 Canada or 198 Ontario to fund the principal amount of additional mortgages proposed by Slattery based on the regular monthly statements jointly provided by Merk and Skymark that purported to show existing, registered mortgages in respect of prior investments made by 753 Canada and 198 Ontario, and corresponding monthly payments that Merk and Skymark represented to be monthly interest payments derived from those mortgages.

29. In each instance where Orr caused 753 Canada or 198 Ontario to fund some or all of the principal amount of the mortgages proposed by Slattery, the mortgage was issued to the customer by Merk or Skymark, and the mortgage was initially registered on title to the property subject to the mortgage in the name of Merk or Skymark, which were paid a “finder’s fee”.

30. In all such cases, Merk or Skymark executed a “Trust Declaration” that expressly acknowledged the investment and interest of 753 Canada or 198 Ontario in the mortgage, and that Merk or Skymark therefore holds the interest of 753 Canada or 198 Ontario in trust. Each of the Trust Documents was substantially the same, but for the details of the particular mortgage and the particular resulting trust relationship. For example, one of the three Trust Declaration for the 155 Adams Boulevard, Brantford, Ontario provides as follows:

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TRUST DECLARATION

BETWEEN

MERK INVESTMENTS LTD.

Trustee

- and -

1989474 ONTARIO INC.

Beneficiaries

WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in a mortgage registered on the title to the property municipally known as 155 Adams Blvd., Brantford;

AND WHEREAS Merk Investments Ltd. holds a \$1,000,000.00 interest in the mortgage in trust for 1989474 Ontario Inc..

NOW THEREFORE the Trustee hereby declares:

1. Merk Investments Ltd. holds the mortgage wholly in trust for the aforesaid beneficiaries;
2. The recitals are true;
3. Merk Investments Ltd. agrees to do such things and execute such documents as may be required to carry out the intent of the trust.

DECLARED at Mississauga, this 22nd day of June, 2015.

MERK INVESTMENTS LTD.

Per: _____

Michael Slattery

31. The use of a trustee-beneficiary relationship, and the Trust Declarations used to confirm and record that relationship, was consistent with standard practices in the mortgage industry. The use of this standard practice provided 753 Canada and 198 Ontario the benefit of investing in and beneficially holding the mortgages, including by investing in portions of the mortgages, but without dealing with the day-to-day management of the mortgages.

32. Consistent with the Trust Declarations, in respect of each mortgage in which 753 Canada or 198 Ontario invested, the agreement reached by Orr and Slattery was that Merk or Skymark, as the case may be, would pay to 753 Canada or 198 Ontario monthly interest amounts proportionate to their interest in the mortgage, and would re-pay the principal amount invested by 753 Canada or 198 Ontario at the end of the mortgage term (as may be renewed).

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33. The existence and terms of those investments were well documented and plainly evidenced in the Trust Declarations and monthly statements that were prepared and provided by Slattery, Merk and Skymark. In addition, Slattery and Orr regularly had discussions about the plaintiffs' investments. The contents of the discussions were consistent with these documents and the terms set out above in paragraph 25.

34. Although the mortgages tended to have short terms, based on Slattery's representations and the regularly monthly statements, 753 Canada and 198 Ontario were led to believe and agreed that the terms of the mortgages were regularly renewed, and that their interest in those mortgages was maintained upon any renewal and were in the best interests of 753 Canada and 198 Ontario as beneficiaries of the trusts.

35. During the discussions with respect to the investments, including the discussions that typically occurred before any new investments, Slattery represented that the mortgages continued in place after the end of their original term, and told Orr that if he did not hear from him regarding the end of the term of a particular mortgage, he should understand and assume that the term of that mortgage had been renewed, which was consistent with the monthly statements.

36. At no time did Slattery, Merk or Skymark advise 753 Canada or 198 Ontario that the terms of the mortgages shown on the regularly monthly statements had terminated, or that those mortgages had been discharged from title to the underlying properties. To the contrary, Merk and Skymark continued to make payments that purported to be monthly interest payments corresponding to the mortgages listed in the monthly statements.

37. The mortgage registered on title to 155 Adams Boulevard was also subject to additional agreements intended by Slattery to further the appearance that 198 Ontario would be re-paid the principal amounts it had invested in those particular mortgages.

38. In respect of 155 Adams Boulevard, Slattery executed a guarantee dated June 13, 2018 stating that if the mortgages went into default, “Skymark Finance Corporation will pay off the mortgage.” Slattery and Millar also both executed personal guarantees in respect of 155 Adams Boulevard, dated December 14, 2018, which provided that “if Mike Orr requires his funds from the above mortgage investment on April 30, 2019, and if the mortgage has not already been paid off, Michael Slattery and Paul Millar will hereby guarantee to pay Mike Orr his funds due under the above mortgage.”

The Fraudulent Scheme

39. Having made their respective investments in the various mortgages, 753 Canada and 198 Ontario received regularly monthly statements provided by Merk and Skymark purporting to show each of the existing mortgages registered on title to the underlying properties, and received corresponding monthly payments that Merk and Skymark represented to be monthly interest payments derived from those mortgages.

40. A monthly statement provided jointly by Merk and Skymark to 753 Canada as recently as late June 2022, and which shows monthly payments that Merk and Skymark represented to be monthly interest payments derived from 753 Canada’s mortgage investments, appeared as follows:

7539088 Canada Inc							
PROPERTY	DATE INVESTED	Principal Amount	INT. RATE	MTHLY PM	LAST CHQ DATE	Holds-Amex	Chqs sending
Azzarello	Jul 24/13	25,000.00	10.00%	208.33	Jun 24/22		192.29
Vlassova	Jul 24/13	45,000.00	10.00%	375.00	Jun 24/22	16.04	375.00
Hopkins	Dec 18/13	300,000.00	10.00%	2,500.00	Jun 18/22	2,500.00	0.00
Millar	Dec 18/13	850,000.00	5.50%	3,895.83	Jun 18/22		
Millar (1.375 mil)	Dec 18/13	1,375,000.00	5.50%	6,302.08	Jun 18/22		
Millar	Oct 31/14	250,000.00	5.50%	1,145.83	Jun 18/22		
Millar	Dec 17/14	250,000.00	5.50%	1,145.83	Jun 18/22	12,489.58	0.00
1455 Dufferin St.	Feb 25/14	250,000.00	10.00%	2,083.33	Jun 1/22		
1455 Dufferin St.	May 9/14	98,500.00	10.00%	820.83	Jun 1/22		
1455 Dufferin St.	Feb 11/15	100,000.00	10.00%	833.33	Jun 1/22		
1455 Dufferin St.	Oct 19/16	80,000.00	10.00%	666.67	Jun 1/22	4,404.17	4404.17
Clayton	Sep 16/14	75,000.00	10.00%	625.00	Jun 16/22		625.00
Anderson	Mar 10/15	135,000.00	10.00%	1,125.00	Jun 11/22		1125.00
Baycetch	Mar 20/15	265,000.00	10.00%	2,208.33	Jun 20/22		2208.33
Hopkins	May 21/15	160,000.00	10.00%	1333.33	Jun 21/22		
Nikiforov	May 21/15	100,000.00	10.00%	833.33	Jun 21/22		
Pegg's Mountain	May 21/15	53,000.00	10.00%	441.67	Jun 21/22	2608.33	2608.33
Ivings	Sep 24/15	150,000.00	10.00%	1,250.00	Jun 15/22		
Ivings	Feb 12/16	200,000.00	10.00%	1,666.67	Jun 15/22		
Ivings	Mar 10/16	50,000.00	10.00%	416.67	Jun 15/22	3,333.33	3333.33
Davidson	Oct 19/15	280,000.00	10.00%	2,333.33	Jun 1/22	2,333.33	0.00
Walker	Nov 3/15	450,000.00	10.00%	3,750.00	Jun 3/22		3750.00
Walker	Oct 17/16	125,000.00	10.00%	1,041.67	Jun 17/22		1041.67
Renaud	Nov 11/15	215,000.00	9.75%	1,746.88	Jun 1/22		1746.88
Smith, Garin	Jan 15/16	270,000.00	9.75%	2,193.75	Jun 1/22	2,193.75	0.00
Millar	Feb 12/16	250,000.00	5.50%	1,145.83	Jun 15/22		
Millar	Jun 23/16	75,000.00	5.50%	343.75	Jun 15/22		
Millar	Oct 6/16	85,000.00	5.50%	389.58	Jun 15/22		
Millar	Mar 28/17	15,000.00	5.50%	68.75	Jun 15/22	1,947.92	1947.92
Westlake	April 8/16	135,000.00	10%	1,125.00	Jun 15/22		1125.00
Brown	Apr 14/16	77,000.00	10%	641.07	Jun 15/22		641.07
2297217 Ont (Pegg's)	May 13/16	80,000.00	10%	666.67	Jun 19/22		
2297217 Ont (Pegg's)	May 19/16	60,000.00	10%	500.00	Jun 19/22	1,166.67	1166.67
Nikiforov	Oct 12/16	70,000.00	10%	583.33	Jun 12/22		
Nikiforov (Pays down)	Nov 22/16	- 11,000.00	10%	- 91.67			
Nikiforov (Pays down)	Nov 22/16	- 26,000.00	10%	- 216.67		275.00	275.00
Millar (UK)	June 7/18	500,000.00	10%	4,166.67	Jun 7/22		4166.67
2296217 Ont.(718 Queenway)Oct		91,000.00	10%	758.33	Jun 17/22		758.33
LaFramboise	Sep 8/21	425,000.00	8%	2,833.33	Jun 29/22		2833.33
Aquapark (USD)	Nov 9/17	500,000.00	9%	3,750.00	Jun 9/22		7500.00
Aquapark (USD)	Dec 21/17	500,000.00	9%	3,750.00	Jun 9/22	7,500.00	34,324.59
Jun 24, 2022		8,977,500.00		61,357.29		19,532.70	7,500.00
					Amex- ending Jun 17/22	19,532.70	
							34,324.59
							7,500.00
							CDN
							USD

41. Similarly, the monthly statement provided by Merk and Skymark to 198 Ontario in June 2022 provides:

1989474 Ontario Inc.					
PROPERTY	DATE	Principal	INT.	MTHLY	LAST CHQ
	INVESTED	Amount	RATE	PM	DATE
Millar	Dec 18/13	2,000,000.00	5.50%	9,166.67	Jun 18/22
Mahal Venture	Jun 22/15	1,000,000.00	10.00%	8,333.33	Jun 22/22
Millar (UK)	Mar 20/19	1,000,000.00	7.00%		
	May 10/21	- 200,000.00			
	Jun 3/21	- 225,000.00			
	Jun 21/21	- 200,000.00		2,187.50	Jun 21/22
Mahal	June 13/18	1,000,000.00	10%	8,333.33	Jun 13/22
Mahal	Dec 17/18	1,000,000.00	10%	8,333.33	Jun 13/22
Total		5,375,000.00		36,354.17	
Note: Starting Sep 27/21 As per Michael Direct payment to 7539088 Canada Inc.					

42. The monthly statements and corresponding monthly payments created the appearance that Slattery, Merk and Skymark were engaged in the legitimate provision of mortgages, and were adhering to the terms of their various agreements and Trust Declarations with 753 Canada and 198 Ontario. The plaintiffs relied on these monthly statements in agreeing to make additional investments through Merk and Skymark, and in accepting the purported renewals of existing investments. In reality, however, those monthly statements and corresponding monthly payments were part and parcel of the fraudulent scheme.

43. For example, the mortgages in respect of at least 17 of the 25 properties referenced in the above-noted June 2022 statement provided to 753 Canada had in fact been discharged between December 2014 and March 2022. Those discharges occurred without notice having been provided to 753 Canada or any principal amounts having been repaid by Merk or Skymark, which instead,

through Slattery, falsely led 753 Canada and 198 Ontario to believe that the original or renewed terms of those mortgages were ongoing.

44. Slattery, Merk and Skymark were therefore not acting legitimately, and were not adhering to the terms of their agreements and Trust Declarations with 753 Canada and 198 Ontario. They were instead knowingly taking advantage of Orr's trust based on his longstanding friendship with Slattery, and over the course of several years were engaged in a scheme to defraud and misappropriate funds from 753 Canada and 198 Ontario, and to unjustly enrich themselves, all while acting in breaches of the trusts established by the Trust Declarations.

45. To perpetrate their fraudulent scheme, upon receiving repayment of the principal amounts of the mortgages, Slattery, Merk and Skymark discharged the mortgages from title to the underlying properties but concealed those facts from 753 Canada and 198 Ontario. The properties with discharged mortgages are described in Schedule "B" to this statement of claim.

46. Having been repaid the principal amounts and discharged the mortgages from title, Slattery, Merk and Skymark then knowingly failed to repay the principal amounts owing to 753 Canada and 198 Ontario as required under the terms of the applicable agreements and the Trust Declarations, and failed to advise 753 Canada and 198 Ontario of those discharges. Instead, Slattery, Merk and Skymark continued to provide regularly monthly statements in respect of those mortgages to 753 Canada and 198 Ontario, and continued to make monthly payments that Merk and Skymark falsely represented to be monthly interest payments derived from those mortgages.

47. Slattery, Merk and Skymark continued to provide regular monthly statements and make monthly payments in order to conceal their scheme to defraud and misappropriate funds from 753 Canada and 198 Ontario, and to unjustly enrich themselves, all while acting in breaches of the trusts established by the Trust Declarations. In other words, the monthly statements and monthly payments were part and parcel of the fraudulent scheme.

48. By engaging in the scheme, Slattery, Merk and Skymark fraudulently avoided repaying 753 Canada and 198 Ontario the significant principal amounts to which they were entitled at the end of the term of those mortgages, as required under the terms of the applicable agreements and the Trust Declarations in respect of 753 Canada's and 198 Ontario's interests in those mortgages.

49. Had Slattery, Merk and Skymark been acting legitimately, they would have immediately notified 753 Canada and 198 Ontario that the terms of those mortgages had concluded and that the registration of those mortgages had been discharged (which in normal course could occur only upon repayment of the principal by the mortgagor), and would have promptly repaid the principal amount owing to 753 Canada or 198 Ontario in connection with that mortgage.

The Plaintiffs Discovered the Fraudulent Scheme

50. In July 2022, 753 Canada and 198 Ontario discovered the fraudulent scheme. The discovery of the scheme occurred when Orr learned that the majority of the mortgages in which 753 Canada and 198 Ontario had invested had been long-ago discharged from title or subordinated to subsequently-registered mortgages, but that no notice of such discharges or subordination had been provided by Merk or Skymark, and the corresponding principal amounts of those mortgages had not been repaid to 753 Canada or 198 Ontario.

51. In light of the foregoing, Orr immediately confronted Slattery regarding the discharged and subordinated mortgages. At that time, Orr demanded that Slattery provide an explanation for those mortgages and demanded repayment of the corresponding principal amounts. Orr also confronted Millar, who acted in concert with Slattery as described herein.

52. The confrontations primarily took place over the telephone although Millar visited Orr's house on one occasion, and Orr and Millar exchanged a limited number of text messages. At those times, Orr was in Toronto and understood that Millar was in Toronto or perhaps Colorado.

53. During the confrontations, Orr initially raised his discovery that mortgages securing the plaintiffs' investments had been discharged and his conclusion that Slattery was lying to him about those investments. In response, given that Millar was aware of the investments through Merk and Skymark and his role with Skymark, Millar initially tried to meet with Slattery to attempt to resolve their dispute, but was unsuccessful.

54. Later, Orr raised with Millar his subsequent discovery that the mortgage securing 198 Ontario's investment in 155 Adams Boulevard had been discharged without any repayment of the investment. In response, Millar advised Orr that the mortgage had been subordinated in any event, which was the first that Orr learned of the improper subordination (described below). Millar also admitted that he should have advised Orr that the "Aquapark" property in which 753 Canada had invested had been sold (without any return of 753 Canada's USD \$1,000,000 investment), but that he failed to do so.

55. In response to the confrontations, neither Slattery nor Millar provided any explanation for the discharged or subordinated mortgages or the current status of the investments that 753 Canada

or 198 Ontario had made with Merk and Skymark, and Merk and Skymark did not repay any principal amounts.

56. To the contrary, in response to being confronted by Orr, without any explanation or legitimate justification, Slattery and Millar instead caused Merk and Skymark to stop making monthly interest payments in connection with all mortgages in which 753 Canada and 198 Ontario had invested, including the mortgages that had not been discharged. The mortgages for which payments were stopped in response the confrontation included the existing mortgage in favour of 753 Canada and 198 Ontario securing a \$5,650,000 investment made through Merk with the Millar Corporate Defendants (as described below), and the existing mortgage in favour of 198 Ontario securing a \$1,000,000 investment made through Skymark to Millar (and his wife) personally.

57. As a result, except as a result of this action, 753 Canada and 198 Ontario have received no interest payments in connection with any mortgage in which they have invested with Merk and Skymark since June 2022. This is the case both in respect of the discharged and subordinated mortgages, and in respect of the small number of mortgages that continued to be held on title to relevant properties. A description of the mortgages registered on those properties is in Schedule “C” to this statement of claim. A mortgage also continued to be registered on title to a property with the municipal address 2 Weardale Close, United Kingdom (“Weardale”).

58. Following their unsuccessful attempt to confront Slattery, Millar, Merk and Skymark and the foregoing demands, 753 Canada and 198 Ontario retained counsel to represent their interests. As a result, on August 15, 2022, counsel to 753 Canada and 198 Ontario sent a detailed letter that demanded as immediately and by no later than August 22, 2022, among other things:

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- (a) The “production of all records held by Merk or Skymark relating to each of the Trust Declarations and the trusts created by the Trust Declarations”, including in respect of the terms, registration, deregistration, renewals, payment history and other details of each of the mortgages.
- (b) The repayment of the principal amounts of all discharged mortgages, and the payment of all outstanding interest payments in respect of all of the mortgages in which 753 Canada and 198 Ontario invested.
- (c) The transfer of the respective interests of 735 Canada and 198 Ontario for all mortgages that continue to be held on title to relevant properties to a new trustee or, alternatively, the repayment of the principal amounts of those mortgages.

59. As was the case when previously confronted by Orr, none of Slattery, Millar, Merk or Skymark have provided any response to the detailed letter sent by counsel to 753 Canada and 198 Ontario, nor have they provided any of the records, repayments or other payments demanded in that letter except in response to this action or as ordered by the court.

60. While the full details of the fraudulent scheme are within the defendants’ knowledge, the secretly discharged and subordinated mortgages, falsified monthly statements, failures to repay principal amounts and the refusals to respond to confrontations and demands except to stop making monthly interest payments confirm the existence and impropriety of the scheme.

61. The following table summarizes the investments made by 753 Canada and 198 Ontario in respect of each of the properties referenced in the June 2022 monthly statement provided by Merk and Skymark, as those investments existed at the time this action was originally commenced:

Property	Date of Investment	Trustee	Beneficiary	Amount Invested (\$)	The Plaintiffs' Estimate of when the Mortgages were Discharged
Discharged Mortgages					
28 Stowe Terrace, Brantford, Ontario ("Azzarello")	July 24, 2013	Merk	753 Canada	CAD 25,000	December 18, 2014
190 Harding Boulevard West, Unit 158, Richmond Hill, Ontario ("Anderson")	March 10, 2015	Merk	753 Canada	CAD 135,000	March 16, 2016
855 Centre Road, Hamilton, Ontario ("Renaud")	November 11, 2015	Merk	753 Canada	CAD 215,000	April 5, 2016
1705 Pegg's Mountain Road, Parry Sound, Ontario	May 21, 2015	Merk	753 Canada	53,000	December 6, 2016
	May 13, 2016	Merk	753 Canada	80,000	
	May 19, 2016	Merk	753 Canada	60,000	
310 Towanda Boulevard, Blenheim, Ontario	September 16, 2014	Merk	753 Canada	75,000	December 9, 2016
160 Burnet Street, Oakville, Ontario	July 24, 2013	Merk	753 Canada	45,000	December 14, 2016
1534 Dranoel Road, Bethany, Ontario	April 8, 2016	Merk	753 Canada	135,000	June 22, 2017
30 Roser Crescent, Clarington, Ontario	April 14, 2016	Merk	753 Canada	77,000	July 10, 2017
1393 Graham's Lane, Burlington, Ontario	November 3, 2015	Merk	753 Canada	450,000	January 29, 2018
	October 17, 2016	Merk	753 Canada	125,000	
81 River Street, Parry Sound, Ontario	May 21, 2015	Merk	753 Canada	100,000	November 15, 2018
	October 12, 2016	Merk	753 Canada	70,000 (-\$37,000)	
65 George Street, Toronto, Ontario	December 18, 2013	Merk	198 Ontario	2,000,000	March 17, 2020
	December 18, 2013	Merk	753 Canada	850,000	
	December 18, 2013	Merk	753 Canada	1,375,000	
	October 31, 2014	Merk	753 Canada	250,000	
	December 17, 2014	Merk	753 Canada	250,000	
	February 12, 2016	Merk	753 Canada	250,000	
	June 23, 2016	Merk	753 Canada	75,000	
	October 6, 2016	Merk	753 Canada	85,000	
	March 28, 2017	Merk	753 Canada	15,000	
	June 7, 2018	Merk	753 Canada	500,000	

Property	Date of Investment	Trustee	Beneficiary	Amount Invested (\$)	The Plaintiffs' Estimate of when the Mortgages were Discharged
155208 7 th line, R.R. #2, Markdale, Ontario	December 18, 2013	Merk	753 Canada	300,000	March 27, 2020
	May 21, 2015	Merk	753 Canada	160,000	March 18, 2019
1455 Dufferin Street, Toronto, Ontario	February 25, 2014	Merk	753 Canada	250,000	June 19, 2020
	May 9, 2014	Merk	753 Canada	98,500	
	February 11, 2015	Merk	753 Canada	100,000	
	October 19, 2016	Merk	753 Canada	80,000	
150 George Street, Brantford, Ontario	March 20, 2015	Merk	753 Canada	265,000	October 1, 2021
151 Prospect Street, Port Dover, Ontario	January 15, 2016	Merk	753 Canada	270,000	December 7, 2021
27 Farm Lane, Britt, Ontario	September 8, 2021	Merk	753 Canada	425,000	March 3, 2022
77 Still River, Road, Britt, Ontario	September 8, 2021	Merk	753 Canada	425,000	March 3, 2022
155 Adams Boulevard, Brantford, Ontario	June 22, 2015	Merk	198 Ontario	1,000,000	May 18, 2022
	June 13, 2018	Merk	198 Ontario	1,000,000	
	December 17, 2018	Merk	198 Ontario	1,000,000	
6820 Crystal Hill Road, North Little Rock, Arkansas	November 9, 2017	Merk	753 Canada	USD 1,000,000	2021 or 2022
Existing Mortgages					
187 King Street East, Toronto, Ontario	December 18, 2013	Merk	198 Ontario	2,000,000	N/A
	December 18, 2013	Merk	753 Canada	850,000	
	December 18, 2013	Merk	753 Canada	1,375,000	
	October 31, 2014	Merk	753 Canada	250,000	
	December 17, 2014	Merk	753 Canada	250,000	
	February 12, 2016	Merk	753 Canada	250,000	
	June 23, 2016	Merk	753 Canada	75,000	
	October 6, 2016	Merk	753 Canada	85,000	

Property	Date of Investment	Trustee	Beneficiary	Amount Invested (\$)	The Plaintiffs' Estimate of when the Mortgages were Discharged
	March 28, 2017	Merk	753 Canada	15,000	
	June 7, 2018	Merk	753 Canada	500,000	
275 Richmond Street West, Toronto, Ontario	December 18, 2013	Merk	198 Ontario	2,000,000	N/A
	December 18, 2013	Merk	753 Canada	850,000	
	December 18, 2013	Merk	753 Canada	1,375,000	
	October 31, 2014	Merk	753 Canada	250,000	
	December 17, 2014	Merk	753 Canada	250,000	
	February 12, 2016	Merk	753 Canada	250,000	
	June 23, 2016	Merk	753 Canada	75,000	
	October 6, 2016	Merk	753 Canada	85,000	
	March 28, 2017	Merk	753 Canada	15,000	
	December 18, 2013	Merk	198 Ontario	2,000,000	
6 Dryden Court, Markham, Ontario	October 15, 2015	Merk	753 Canada	280,000	N/A
718 The Queensway, Etobicoke, Ontario	October 17, 2018	Merk	753 Canada	91,000	N/A
560 Ivings Boulevard, Units 2-4, Port Elgin, Ontario	September 24, 2015	Merk	753 Canada	150,000	N/A
	February 12, 2016	Merk	753 Canada	200,000	
	March 10, 2016	Merk	753 Canada	50,000	

Property	Date of Investment	Trustee	Beneficiary	Amount Invested (\$)	The Plaintiffs' Estimate of when the Mortgages were Discharged
2 Weardale Close, United Kingdom	March 20, 2019	Skymark	198 Ontario	1,000,000 (-\$625,000)	N/A

62. While the mortgage registered on title to the properties with municipal addresses 27 Farm Lane, Britt, Ontario and 77 Still River, Road, Britt, Ontario has been discharged, the principal amount remains secured by a mortgage registered on title to a property municipally known as 730 Chemin Pierre Laporte L'Ange Garden, Quebec (the "Quebec Mortgage").

63. After this action was commenced, the plaintiffs obtained the repayment of the principal amounts invested in respect of Weardale and the property with municipal address, 6 Dryden Court, Markham, Ontario ("Dryden"). The plaintiffs also obtained an order requiring Merk to transfer the mortgages registered on title to the properties listed in Schedule "C" (with the exception of the mortgage registered on title to Dryden) as well as the Quebec Mortgage to a new trustee.

64. Accordingly, based on the information currently available to the plaintiffs, the amount misappropriated or misapplied is approximately \$7,500,000.

Millar and the Millar Corporate Defendants

65. Millar and the Millar Corporate Defendants engaged in conduct that amounted to knowingly participating in, or assisting, the breaches of trust pleaded in paragraphs 66-92 and 101-108 below. Millar and the Millar Corporate Defendants should be liable along with Slattery, Merk and Skymark for such conduct.

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(a) 65 George Street, 187 King Street and 275 Richmond Street

66. On the invitation of Slattery and Millar, Orr caused an investment in the total principal amount of \$5,650,000 to be made with the Millar Corporate Defendants. The invitation was subject of numerous discussions between Orr, Millar and Slattery regarding an investment in 65 George Street, 187 King Street and 275 Richmond Street that took place at various times in and around 2010 and continued until at least in or around 2017.

67. As part of the invitation, Millar and Slattery explained and encouraged the investment, including by detailing Millar's purported plans for the development of 65 George Street and 187 King Street, and advising Orr that, until the principal amounts were repaid, the investment would be secured by first ranking mortgages on each of 65 George Street, 187 King Street and 275 Richmond Street. Millar and Slattery advised Orr that each of the subsequent investments by the plaintiffs in those properties (as secured by corresponding mortgages) reflected the increased valuations of the properties, and Millar's desire to leverage such increased valuations to obtain additional funds for the development of the properties and for his other purposes.

68. At material times, Slattery, Millar, Merk and the Millar Corporate Defendants knew that the \$5,650,000 investment was secured by a \$5,650,000 mortgage that was registered on title to each of 65 George Street, 187 King Street and 275 Richmond Street, which are respectively owned by the Millar Corporate Defendants, and that the investment and corresponding mortgage were held in trust by Merk for 753 Canada (\$3,650,000) and 198 Ontario (\$2,000,000). As detailed herein, 753 Canada and 198 Ontario therefore had, and continue to have, an interest in each 65 George Street, 187 King Street and 275 Richmond Street.

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69. In breach of trust and in knowing assistance of breach of trust, on or about March 17, 2020, Slattery, Millar, Merk and 142 Ontario agreed to cause and did cause the mortgage that Merk held in trust for 753 Ontario and 198 Ontario to be discharged from title to 65 George Street. They did so without the consent of, or notice to, 753 Canada or 198 Ontario.

70. To the contrary, at or around the same time, Slattery executed, and caused to be provided to 753 Canada and 198 Ontario, new Trust Declarations that expressly referred to 65 George Street (as did the existing Trust Declarations). At the same time, Slattery and Millar caused to be executed a new mortgage document in respect of the \$5,650,000 mortgage that also expressly referred to 65 George Street. Such new Trust Declarations and mortgage document were intended to, and did, conceal the secret discharge of the mortgage from title to 65 George Street. The secret discharge was significant because 65 George is far and away the most valuable of the three properties that was to provide security for the \$5,650,000 mortgage.

71. In further breach of trust and in knowing assistance of breach of trust, on April 21, 2021, Slattery, Millar, Merk, 126 Ontario and 169 Ontario agreed to and did cause the \$5,650,000 mortgage that Merk held in trust for 753 Ontario and 198 Ontario to be renewed for an additional three year term in respect of the two less valuable properties, 187 King Street and 275 Richmond Street. They again did so without the consent of, or notice to, 753 Canada or 198 Ontario of the renewal or the fact that the same mortgage had been discharged from title to the more valuable property, 65 George Street.

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72. The discharge of the mortgage from title to 65 George Street, and the renewal of the mortgage on title to 187 King Street and 275 Richmond Street, was undertaken in breach of trust for the clear benefit and self-interest of Slattery, Millar, Merk and the Millar Corporate Defendants, and to the detriment of 753 Canada and 198 Ontario. Among other things:

- (a) Neither 753 Canada nor 198 Ontario agreed to diminish the security in respect of their \$5,650,000 investment by discharging the mortgage from title to 65 George Street for no consideration, and neither 753 Canada nor 198 Ontario (nor any other reasonable business) would have agreed to do so under any circumstances. The secret discharge of the mortgage was purely for the wrongful benefit and self-interest of Slattery, Millar, Merk and the Millar Corporate Defendants.
- (b) While Slattery has stated that the mortgage was discharged from title “because the George Street property was to be development [sic] and would be institutionally financed” (which itself would be to the benefit of Slattery, Millar, Merk and the Millar Corporate Defendants), in reality the only mortgages subsequently registered on title to 65 George Street are in favour of Merk (and those associated with Merk), and do not secure any of the \$5,650,000 held in trust for 753 Canada or 198 Ontario. As recently as October 3, 2022 (and therefore in the face of this action), Slattery, Millar, Merk and 142 Ontario caused Merk to advance additional funds to 142 Ontario that are secured by a mortgage in favour of Merk registered on title to 65 George Street. On December 2, 2022, Merk caused that same mortgage to be transferred to third parties, all for the further wrongful benefit and self-interest of Slattery, Millar, Merk and the Millar Corporate Defendants, and to the detriment of the plaintiffs.

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- (c) Neither 753 Canada nor 198 Ontario agreed to the renewal of the mortgages secured by 187 King Street and 275 Richmond Street, and neither 753 Canada nor 198 Ontario (nor any other reasonable business) would have agreed to do in the circumstances, which included the same mortgage having been secretly discharged from title to the more valuable property, 65 George Street, and the renewal being made on the same lending terms despite the materially lessened security (and therefore higher risk). The secret renewal was purely for the wrongful benefit and self interest of Slattery, Millar, Merk and the Millar Corporate Defendants.

73. All such wrongful conduct was undertaken by Slattery, Millar, Merk and the Millar Corporate Defendants despite their knowledge of trust relationships in place with 753 Canada and 198 Ontario, and their knowledge of the detriment to 753 Canada and 198 Ontario that would flow from, and has in fact flowed from, their misconduct.

(b) 155 Adams Boulevard

74. Merk held a \$3,000,000 principal amount of a first-ranking mortgage in respect of 155 Adams Boulevard in trust for 198 Ontario. The principal amount had been invested by way of three \$1,000,000 investments made between June 2015 and December 2018, each of which was the subject of an express Trust Declaration signed by Slattery on behalf of Merk. 198 Ontario would not have made any of those investments if the mortgage was not first-ranking.

75. Despite Merk's status as trustee required to act for 198 Ontario's benefit, Slattery, Millar, Merk and Skymark secretly, deliberately and knowingly engaged in misconduct, the result of which is that 198 Ontario's \$3,000,000 investment in respect of 155 Adams Boulevard is

understood to be worthless. They did so in breach of trust for their own clear benefit and self-interest, and to the detriment of 198 Ontario.

76. In breach of trust and in knowing assistance of breach of trust, on August 9, 2017, Slattery, Millar, Merk and Skymark agreed to and did cause Skymark to advance an additional principal amount in connection with 155 Adams Boulevard, and agreed to secure such amount with a mortgage that ranked ahead of the existing mortgage held by Merk for the benefit of 198 Ontario, which was therefore subordinated. They did so wrongfully and without the consent of, or notice to, 198 Ontario.

77. In further breach of trust and in knowing assistance of breach of trust, on August 7, 2018, Slattery, Millar, Merk and Skymark again agreed to and did cause Skymark to advance an additional principal amount in connection with 155 Adams Boulevard, and again agreed to secure such amount with a mortgage that ranked ahead of the existing mortgage held by Merk for the benefit of 198 Ontario, which was therefore further subordinated. They again did so wrongfully and without the consent of, or notice to, 198 Ontario.

78. The deliberate and wrongful subordination of the previously first-ranking mortgage held by Merk for 198 Ontario's benefit has proven significant because, among other things, the borrower in respect of 155 Adams Boulevard, a corporate entity called Mahal Venture Capital Inc. ("Mahal"), is now in receivership. The receiver was appointed over Mahal on October 1, 2021 as a result of a receivership application made by Skymark (at the direction of Slattery and Millar), and which relied on affidavits sworn by Millar in support of the receivership application.

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79. In further breach of trust and in knowing assistance of breach of trust, after the October 1, 2021 appointment of the Mahal receiver, the monthly statements delivered to 198 Ontario through to June 2022 continued to indicate that interest payments were made by Mahal. In reality, no such interest payments were made by Mahal after the appointment of the receiver (or presumably for the months leading up to the appointment of the receiver), and the monthly statements delivered to 198 Ontario were therefore clearly false and part of the scheme to conceal the breaches of trust.

80. In addition, consistent with their wrongful subordination and reliance on false monthly statements delivered to 198 Ontario, none of Slattery, Millar, Merk or Skymark have taken any steps to assert 198 Ontario's interest in the receivership. They have instead asserted in the receivership only Skymark's interests in the mortgages that they wrongfully caused to be registered on title in priority to the mortgage in which 198 Ontario invested.

81. It is the plaintiffs' understanding that, had the mortgage held in trust by Merk remained first-ranking, 198 Ontario's \$3,000,000 investment would be repaid in full in the receivership. However, due to the deliberate and wrongful subordination of that mortgage by Slattery, Millar, Merk and Skymark, 198 Ontario is unlikely to recover its \$3,000,000 investment in the receivership.

82. In contrast, and again due to the deliberate and wrongful subordination of that mortgage by Slattery, Millar, Merk and Skymark, the amounts subsequently invested by Skymark and secured by the mortgages registered in priority on title to 155 Adams Boulevard in favour of Skymark are likely to be repaid in full, all to the detriment of 198 Ontario.

(c) Aquapark

83. On the basis of representations by Slattery and Millar, 753 Canada invested the principal amount of USD \$1,000,000 that was secured by a mortgage registered on title to Aquapark, a property municipally known as 6820 Crystal Hill Road, North Little Rock, Arkansas, on which at material times existed a large waterpark. The representations included those made by Slattery and Millar about the strength of, and their direct personal involvement with, the investment. 753 Canada's resulting investment and corresponding mortgage was held in trust by Merk, including pursuant to a Trust Declaration executed by Slattery on or around December 21, 2017.

84. More specifically, the representations were that Millar was personally involved in operating the business conducted on the property, and that Merk had made its own \$1 million investment in the property. The representations were made orally by Millar and Slattery to Orr in and around Toronto in the period just prior to 7539088 Canada Inc.'s investment in the "Aquapark" property.

85. Slattery and Millar had direct personal involvement with Aquapark and with 753 Canada's investment in it. As Slattery was aware, Millar was the manager of the property. Millar and Slattery had made their own investments in Aquapark, whether directly or indirectly. They knew of the trust relationship between Merk and 753 Canada, and knew of the detriment to 753 Canada that would flow from any misconduct relating to the trust relationship and 753 Canada's investment.

86. In breach of trust and in knowing assistance of breach of trust, Slattery, Millar and Merk permitted the complete loss of, and failed to seek to maintain or recover (whether reasonably or at all), 753 Canada's investment of the principal amount of USD \$1,000,000 in respect of Aquapark. They did so wrongfully and without the consent of, or notice to, 753 Canada in respect of the deteriorating state of 753 Canada's investment.

87. To the contrary, the June 2022 monthly statement delivered to 753 Canada (excerpted above at paragraph 34 and similar to the monthly statements for the months preceding June 2022) states that interest payments were made by the Aquapark borrowers on June 9, 2022, which was clearly false and part of the scheme to conceal the breaches of trust. In addition, when 753 Canada discovered and confronted Slattery about the fact that Aquapark had sold without any return of its USD \$1,000,000 principal investment, Slattery stated in response "We are still involved" (which was untrue) and stated "Michael I am making you whole" (which thus far is also untrue).

88. The failure of Slattery, Millar and Merk to advise 753 Canada in respect of the deteriorating state of its investment, and to advise 753 Canada of the ultimate loss of its investment, were deliberate acts undertaken in breach of trust for the clear benefit and self-interest of Slattery, Millar and Merk, who sought to conceal the inaccuracies of their representations regarding Aquapark, and to extract their own investments in Aquapark while failing to do the same for 753 Canada.

Millar's Knowledge

89. At all material times, Millar, and therefore the Millar Corporate Defendants, knew of the plaintiffs' trust arrangements with Merk and Skymark in respect of 65 George Street, 187 King Street and 275 Richmond Street, 155 Adams Boulevard and Aquapark.

90. Millar knew of the trust arrangements as a result of, among other things, Millar's friendship with both Orr and Slattery, Millar's discussions with Slattery and Orr regarding the investments, Millar's role with Skymark, and more generally, his personal involvement with the respective properties and his knowledge that the funds invested in the properties through Merk and Skymark were invested at Orr's direction by the plaintiffs.

91. Millar also knew of the respective trust arrangements because:

- (a) Millar (and Slattery) invited Orr to cause 753 Canada and 198 Ontario to invest in the mortgage registered on title to 65 George Street, 187 King Street and 275 Richmond Street through Merk;
- (b) Millar (and Slattery) executed personal guarantees dated December 14, 2018 in respect of the mortgage registered on title to 155 Adams Boulevard, which 198 Ontario invested in through Merk and Skymark;
- (c) Millar (and Slattery), through the representations described above, induced Orr to cause 753 Canada to invest in the mortgage registered on title to Aquapark through Merk; and
- (d) As pleaded above at paragraph ●, when confronted by Orr in June 2021, Millar admitted that he should have advised Orr that Aquapark had been sold (without any return of 753 Canada's \$1,000,000 investment, which he knew had been made through Merk), but that he failed to do so.

92. Accordingly, Millar Defendants' knew that the investments by Merk and Skymark were funded by the plaintiffs, held in trust for their benefit, and that their conduct and participation in the conduct of Slattery, Merk and Skymark, was to the plaintiffs' detriment as beneficiaries and ultimately to the Millar Defendants' benefit (as well as the benefit of Slattery, Merk and Skymark), and therefore constituted breaches of trust.

Liability Under the OBCA

93. By virtue of their relationships with Merk and Skymark, 753 Canada and 198 Ontario are “complainants” under the OBCA, which is the statute under which both Merk and Skymark are incorporated. In light of the foregoing, the conduct of Slattery, Merk and Skymark has been and continues to be oppressive and unfairly prejudicial to, and unfairly disregards the interests of, 753 Canada and 198 Ontario, which are therefore entitled to relief under section 248 of the OBCA.

94. The relief to which 753 Canada and 198 Ontario are entitled under section 248 of the OBCA is pleaded previously in this statement of claim but includes an order restraining the conduct of Slattery, Merk and Skymark, including but not limited to the misconduct pleaded above as well as other misconduct undertaken by, and within the knowledge of Slattery, Merk and Skymark, ordering the production of records sought in the August 15, 2022 letter of counsel to 753 Canada and 198 Ontario, and an order compensating 753 Canada and 198 Ontario for their damages, losses or other harm caused by the defendants' misconduct, which is in the amount of at least \$16,000,000.

Liability for Damages

95. Given the foregoing, Slattery, Merk and Skymark are liable to 753 Canada and 198 Ontario for damages in an amount of at least \$16,000,000, and further amounts to be particularized prior to trial.

96. Slattery, in his personal capacity and on behalf of Merk and Skymark, has made a series of false representations or deliberately deceived 753 Canada and 198 Ontario through his omissions. He did so knowing the falsity of those representations and the deception that would result from his omissions. Those false representations and deliberate deceptions caused 753 Canada and 198 Ontario to make and maintain investments in mortgages with Merk and Skymark, the result of which has been the losses in the amount of at least \$16,000,000. Slattery, Merk and Skymark are therefore liable in fraud and misappropriation, and Slattery is liable for knowing assistance in breach of trust.

97. Slattery, Merk and Skymark have also been unjustly enriched. They have received amounts and benefits from 753 Canada and 198 Ontario in the absence of any juristic reasons for any such enrichment, and are therefore liable for those amounts and benefits, and hold such amounts and benefits in a constructive trust. The amount of the unjust enrichment of Slattery, Merk and Skymark is at least \$16,000,000.

98. Merk and Skymark are also liable for breach of trust. The Trust Declarations – and the circumstances giving rise to the Trust Declarations – have the requisite certainty of intention, subject-matter and objects to create trusts. Merk and Skymark have continuously and repeatedly breached their responsibilities as trustees, including most obviously by misappropriating or otherwise refusing to return the funds invested by 753 Canada and 198 Ontario that are the subject

of the trusts. The amount of Merk's and Skymark's liability for breach of trust, and in the case of Slattery, knowing assistance in breach of trust, is at least \$16,000,000.

99. Merk and Skymark are also liable for breach of contract. In respect of all investments in relevant mortgages, the terms of the agreements between, on one hand, 753 Canada and 198 Ontario and, on the other hand, Merk and Skymark, included that 753 Canada and 198 Ontario would receive monthly interest payments and would be repaid their principal amount invested in respect of each mortgage. In breach of those contracts, Merk and Skymark have failed to make monthly interest payments or repay principal amounts owing. They have also failed to adhere to the terms of all additional agreements for the protection of investments by 753 Canada and 198 Ontario. The amount of Merk's and Skymark's liability for breach of contract is at least \$16,000,000.

100. While as a result of 753 Canada and 198 Ontario commencing and pursuing this action, certain limited payments have been made and the court has rendered orders requiring the transfer of the existing mortgages, the extent to which the plaintiffs' damages have been mitigated remains to be determined and significant amounts remain owing in any event.

Additional Liability – Millar and the Millar Corporate Defendants

101. Given the foregoing, 753 Canada and 198 Ontario are entitled to an order requiring Slattery, Millar, Merk, 142 Ontario, 126 Ontario and 169 Ontario to immediately repay the plaintiffs' respective investments in the total principal amount of \$5,650,000 in connection with 65 George Street, 187 King Street and 275 Richmond Street, including due to their knowing assistance in breach of trust in connection with those properties.

-43-

102. 753 Canada and 198 are beneficiaries of the trust relationships with Merk, which has acted in breach of trust as described herein. Each of Slattery, Millar, 142 Ontario, 126 Ontario and 169 Ontario knew of the trust relationships and of the conduct of Merk amounting to the breach of trust. Having such knowledge, each of Slattery, Millar, 142 Ontario, 126 Ontario and 169 Ontario respectively assisted in the breach of trust in connection with 65 George Street, 187 King Street and 275 Richmond Street, as described herein.

103. Given the foregoing, 753 Canada and 198 Ontario have an interest in 65 George Street and are entitled to an order that security in the form of a mortgage or similar charge in the total amount of \$5,650,000 in their favour be registered on title to 65 George Street. They are also entitled to have issued and register certificates of pending litigation in respect of 65 George Street.

104. 198 Ontario is also entitled to damages from Slattery, Millar and Skymark in the amount of \$3,000,000, and further amounts to be particularized prior to trial, including for knowing assistance in breach of trust in connection with 155 Adams Boulevard.

105. 198 Ontario is the beneficiary of a trust relationship with Merk, which has acted in breach of trust as described herein. Each of Slattery, Millar and Skymark knew of the trust relationship and of the conduct of Merk amounting to the breach of trust. Having such knowledge, each of Slattery, Millar and Skymark assisted in the breach of trust in connection with 155 Adams Boulevard, as described herein.

106. 753 Canada is also entitled to damages from Slattery, Millar and Merk in the amount of Canadian dollars required to purchase USD \$1,000,000, and further amounts to be particularized prior to trial, including for knowing assistance in breach of trust in connection with Aquapark.

107. 753 Canada is the beneficiary of a trust relationship with Merk, which has acted in breach of trust as described herein. Each of Slattery, Millar and Merk knew of the trust relationship and of the conduct of Merk amounting to the breach of trust. Having such knowledge, each of Slattery and Millar assisted in the breach of trust in connection with Aquapark.

108. By virtue of the misconduct pleaded herein, an award of aggravated, exemplary and/or punitive damages against Slattery, Millar, Merk, Skymark, 142 Ontario, 126 Ontario and 169 Ontario in the amount of \$100,000 is also appropriate.

Preservation and Tracing of Assets

109. The conduct pleaded herein warrants the relief sought to preserve, freeze, trace and account for funds or assets improperly defrauded, misappropriated or otherwise diverted from 753 Canada and 198 Ontario, including into and through any assets purchased by Slattery, Merk or Skymark – and their employees, agents, assigns, officers, directors or anyone else acting on their behalf or in conjunction with them – and to recover the same, including on the basis that such funds or assets are held in a constructive trust for 753 Canada and 198 Ontario.

Replacement of Trustees

110. The breaches of trust pleaded herein demonstrate a want of honesty and proper conduct by Merk and Skymark. As a result, their continuation as trustees jeopardizes the proper and efficient administration of the respective trusts of which 753 Canada and 198 Ontario are the beneficiaries. 753 Canada and 198 Ontario have also lost faith in the ability of Merk and Skymark to act as trustees with respect to any mortgages that remain registered on title to relevant properties.

111. 753 Canada and 198 Ontario therefore seek an order pursuant to this Court's inherent jurisdiction or section 5 of the *Trustee Act* (Ontario) replacing Merk and Skymark as trustees in

respect of the plaintiffs' interests in any remaining mortgages that Merk or Skymark hold in trust for the plaintiffs, and requiring Merk and Skymark to transfer the plaintiffs' interests in those mortgages to the new trustee. Such an order is necessary and expedient to protect the interests of the plaintiffs.

112. 735 Canada and 198 Ontario also seek an order requiring Merk, Skymark, or the mortgagors of any remaining mortgages held in trust by Merk or Skymark, and in which the plaintiffs have an interest, to make all outstanding or future interest payments owing in respect of the plaintiffs' interests in those mortgages to the plaintiffs until Merk and Skymark are replaced as trustees in respect of those interests, and thereafter to the new trustee. Such an order is also necessary and expedient to protect the interests of the plaintiffs.

113. As a result of the steps taken by the plaintiffs in this action and resulting orders of the court, Merk and Skymark have been, or will be, replaced as trustees in respect of all of the existing mortgages.

Piercing the Corporate Veil

114. If necessary, the plaintiffs are entitled to pierce the corporate veil of Skymark and Merk and obtain damages against Slattery on the basis that:

- (a) At all material times, Slattery caused Skymark and Merk to undertake the misconduct described above.
- (b) At all material times, Slattery wholly or partly owned Skymark and Merk, directly or indirectly, and exercised absolute control over Skymark and Merk, using them as his alter ego, front or sham for his own benefit.

-46-

- (c) Merk and Skymark have been, and are being, used as a shield for the wrongful conduct of Slattery.
- (d) To permit Slattery to avoid liability would result in flagrant injustice.

115. The plaintiffs are also entitled to pierce the corporate veil of Skymark and the Millar Corporate Defendants and obtain damages against Millar on the basis that:

- (a) At material times, Millar caused Skymark and the Millar Corporate Defendants to undertake the misconduct pleaded above in respect of Millar.
- (b) At material times, Millar wholly or partly owned Skymark and the Millar Corporate Defendants, directly or indirectly, and exercised absolute control over them, using them as his alter ego, front or sham for his own benefit.
- (c) Skymark and the Millar Corporate Defendants have been, and are being, used as a shield for the wrongful conduct of Millar.
- (d) To permit Millar to avoid liability would result in flagrant injustice.

Place of Trial

116. The plaintiffs request that the trial of this action be held in Toronto, Ontario.

-47-

August 29, 2022

BENNETT JONES LLP
3400 One First Canadian Place
P.O. Box 130
Toronto ON M5X 1A4

Lincoln Caylor (#37030L)
Email: caylorl@bennettjones.com
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Andrew N. Sahai (#80460D)
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Telephone: 416.777.6249

Lawyers for the plaintiffs

SCHEDULE "A"

The list of the municipal addresses of the properties that are the subject matter of the Trust Declarations are as follows:

Ontario Properties

- 1393 Graham's Lane, Burlington, Ontario
- 1455 Dufferin Street, Toronto, Ontario
- 150 George Street, Brantford, Ontario
- 151 Prospect Street, Port Dover, Ontario
- 1534 Dranoel Road, Bethany, Ontario
- 155 Adams Boulevard, Brantford, Ontario
- 155208 7th Line, R.R. #2, Markdale, Ontario
- 160 Burnet Street, Oakville, Ontario
- 1705 Pegg's Mountain Road, Parry Sound
- 187 King Street East, Toronto, Ontario
- 190 Harding Boulevard West, Unit 158, Richmond Hill, Ontario
- 27 Farm Lane, Britt, Ontario
- 28 Stowe Terrace, Brantford Ontario
- 275 Richmond Street West, Toronto, Ontario
- 30 Roser Crescent, Clarington, Ontario
- 310 Towanda Boulevard, Blenheim, Ontario
- 560 Ivings Boulevard, Units 2-4, Port Elgin, Ontario
- 6 Dryden Court, Markham, Ontario
- 65 George Street, Toronto, Ontario
- 6780 Formentera Avenue, Mississauga, Ontario
- 77 Still River Road, Britt, Ontario

- 718 The Queensway, Etobicoke, Ontario
- 81 River Street, Parry Sound, Ontario
- 855 Centre Road, Hamilton, Ontario

United Kingdom Properties

- 2 Weardale Close, United Kingdom

United States Properties

- 6820 Crystal Hill Road, North Little Rock, Arkansas

SCHEDULE "B"

Merk and Skymark no longer hold mortgages registered on title to the properties with the following municipal addresses:

Ontario Properties

- 1393 Graham's Lane, Burlington, Ontario
- 1455 Dufferin Street, Toronto, Ontario
- 150 George Street, Brantford, Ontario
- 151 Prospect Street, Port Dover, Ontario
- 1534 Dranoel Road, Bethany, Ontario
- 155 Adams Boulevard, Brantford, Ontario
- 155208 7th Line, R.R. #2, Markdale, Ontario
- 160 Burnet Street, Oakville, Ontario
- 1705 Pegg's Mountain Road, Parry Sound, Ontario
- 190 Harding Boulevard West, Unit 158, Richmond Hill, Ontario
- 27 Farm Lane, Britt, Ontario
- 28 Stowe Terrace, Brantford, Ontario
- 30 Roser Crescent, Clarington, Ontario
- 310 Towanda Boulevard, Blenheim, Ontario
- 65 George Street, Toronto, Ontario
- 6780 Formentera Avenue, Mississauga, Ontario
- 77 Still River Road, Britt, Ontario
- 81 River Street, Parry Sound, Ontario
- 855 Centre Road, Hamilton, Ontario

United States Properties

- 6820 Crystal Hill Road, North Little Rock, Arkansas

SCHEDULE "C"

- AT4959217. The \$91,000 mortgage registered on title to the property known municipally as 718 The Queensway, Etobicoke on September 17, 2018.
- AT5389407. The \$5,650,000 mortgage registered on title to the property known municipally as 187 King Street East, Toronto on March 17, 2020.
- AT5389414. The \$5,650,000 mortgage registered on title to the property known municipally as 275 Richmond Street West, Toronto on March 17, 2020.
- BR112309. The \$3,000,000 mortgage registered on title to the property known municipally as 560 Ivings Boulevard, Units 2-4, Port Elgin on October 11, 2016.
- YR2373756. The \$420,000 mortgage registered on title to the property known municipally as 6 Dryden Court, Markham on October 19, 2015.

7539088 CANADA INC. AND 1989474 ONTARIO INC.

-and-

MICHAEL SLATTERY ET. AL.

Plaintiffs

Defendant

Court File No.

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

FRESH AS AMENDED STATEMENT OF CLAIM

BENNETT JONES LLP
3400 One First Canadian Place
P.O. Box 130
Toronto ON M5X 1A4

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Lawyers for the plaintiffs

APPENDIX “W”



Bennett Jones LLP
3400 One First Canadian Place, P.O. Box 130
Toronto, Ontario, M5X 1A4 Canada
T: 416.863.1200
F: 416.863.1716

Lincoln Caylor
Direct Line: 416.777.6121
e-mail: caylorl@bennettjones.com
Our File No.: 94254.1

February 10, 2023

By Email

Chris Burr
Blake, Cassels & Graydon LLP
199 Bay Street
Suite 400
Toronto, ON M5L 1A9

Dear Mr. Burr:

Re: Mahal Venture Capital Inc. (Receivership of), CV-21-00664778-00CL

We are counsel to 1989474 Ontario Inc. (“198 Ontario”) and 7539088 Canada Inc. (“753 Canada”). We write to you in your capacity as counsel to the receiver (the “Receiver”) of Mahal Venture Capital Inc. (“Mahal”) regarding the property located at 155 Adams Boulevard, Brantford (the “Property”). We do so further to our letter dated November 7, 2022 and our subsequent correspondence with you.

198 Ontario’s Claim in the Mahal Receivership

As detailed in our letter dated November 7, 2022, 198 Ontario’s position is that it holds a \$3,000,000 interest in the \$4,000,000 first priority mortgage granted by Mahal (BC276347), and that the \$4,000,000 mortgage ranks in priority to the \$9,600,000 and \$6,400,000 mortgages subsequently granted by Mahal to Skymark Finance Corporation (“Skymark”).

As a result of the foregoing, 198 Ontario asserts a claim in the Mahal receivership for its \$3,000,000 interest in the \$4,000,000 first priority mortgage plus interest and costs.

The interest rate agreed to and payable by Mahal under the \$4,000,000 mortgage was 10% per annum, payable monthly. The monthly interest in respect of 198 Ontario’s \$3,000,000 interest in that mortgage was therefore \$25,000, the entirety of which was payable to 198 Ontario by way of Merk Investments Ltd. (“Merk”).¹

¹ A highlighted copy of the last monthly statement issued by Merk to 198 Ontario is enclosed. That monthly statement was issued in June 2022. It confirms that 198 Ontario was entitled to the entirety of the \$25,000 monthly interest payment. The monthly statement also indicates that Merk continued to receive interest payments from Mahal up to June 2022, notwithstanding Mahal’s receivership commenced several months prior, as 198 Ontario learned in July 2022. In other words, the monthly statements issued by Merk to 198 Ontario were false.

February 10, 2022

Page 2

Up to June 2022, Merk made monthly payments of \$25,000 to 198 Ontario that Merk represented to be interest payments made by Mahal. 198 Ontario has concluded that at least certain of those \$25,000 payments did not derive from underlying interest payments made by Mahal, but were rather made by Merk alone in an attempt to conceal the true state of 198 Ontario's investment. 198 Ontario nonetheless asserts a claim in the Mahal receivership to outstanding interest payments only as of July 2022.

Accordingly, the outstanding interest payments owing from Mahal to 198 Ontario currently total \$200,000.² The amount of outstanding interest payments continues to increase each month. If we assume that a determination of our client's claim will not be made until the end of 2023, the outstanding interest payments owing to 198 Ontario as of that date will be \$450,000. If the determination takes longer, this amount will obviously be higher.

In light of the foregoing, and taking into account its costs that should be properly recoverable, 198 Ontario's position is that it would be prudent for the Receiver to hold back at least \$3,650,000 until such time as 198 Ontario's claim in the Mahal receivership is adjudicated and the final amount owing is distributed to 198 Ontario. Please confirm that the Receiver will do so.

Other Matters

We understand that the Receiver is preparing and will provide a draft report that will address, among other things, the appropriate approach to distributions, including in respect of 198 Ontario's claim in the receivership discussed above. We look forward to reviewing the draft report in due course.

At this stage, we can advise that our clients are considering their position regarding whether it would be appropriate for the Receiver to make any distributions to Skymark given the facts that our clients have pleaded in their civil claims against Merk, Skymark and the principals of those entities, namely Michael Slattery and Paul Millar. We will advise of our clients' position in this regard after we have had the opportunity to consider the matter further with the benefit of the Receiver's draft report.

Please let us know if you would like to discuss any of the foregoing or other matters with us.

Yours truly,

BENNETT JONES LLP



Lincoln Caylor

Encl.

Copy: Mitch Vinisky, *KSV Advisory Inc.*
Raj Sahni and Nathan Shaheen, *Bennett Jones LLP*

WSLEGAL\094254\00001\33570721

² That is, based on no \$25,000 monthly interest payments being made between July 2022 and February 2023, inclusive.

1989474 Ontario Inc.					
PROPERTY	DATE	Principal	INT.	MTHLY	LAST CHQ
	INVESTED	Amount	RATE	PM	DATE
Millar	Dec 18/13	2,000,000.00	5.50%	9,166.67	Jun 18/22
Mahal Venture	Jun 22/15	1,000,000.00	10.00%	8,333.33	Jun 22/22
Millar (UK)	Mar 20/19	1,000,000.00	7.00%		
	May 10/21	- 200,000.00			
	Jun 3/21	- 225,000.00			
	Jun 21/21	- 200,000.00		2,187.50	Jun 21/22
Mahal	June 13/18	1,000,000.00	10%	8,333.33	Jun 13/22
Mahal	Dec 17/18	1,000,000.00	10%	8,333.33	Jun 13/22
Total		5,375,000.00		36,354.17	
Note: Starting Sep 27/21 As per Michael Direct payment to 7539088 Canada Inc.					

APPENDIX “X”

February 24, 2023

VIA E-MAIL

Chris Burr
Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000
Commerce Court West
Toronto ON M5L 1A9

Dear Chris:

**Re: 12175622 Canada Ltd. ("121") / Receivership of Golden Miles Food Corporation and Mahal Venture Capital Asset Purchase Agreement
Client Matter No.: 99274-1**

Our client has received the attached Omit Tax Bills with respect to the real property located at 155 Adams Blvd, Brantford, relating to the years 2020, 2021, and 2022.

As the transaction pursuant to the Asset Purchase Agreement dated March 18, 2022 between 121 and the receiver and trustee closed on May 18, 2022, your client is responsible for the payment of the taxes owing for 2020 and 2021, as well as an amount representing 137 days of the tax bill for 2022, in respect of the period prior to-closing.

Please confirm that payment will be made by your client and provide us with a receipt.

Thank you.

Best regards,

DICKINSON WRIGHT LLP



Lisa S. Corne

LSC/jss
Encl.

cc: David Preger
Ryan Cooper



Omit Tax Bill

2022 Omit 7 (21 Tax)

Billing Date

November 24, 2022

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Roll Number 2906-030-007-07200-0000				ACCOUNT NUMBER 00167800		
Assessed Owner(s) / Mailing Address 12175622 CANADA LTD 155 ADAMS BLVD BRANTFORD ON N3S 7V8				Mortgage Co. & Ref. #		
				Assessed Property 155 ADAMS BLVD BRANTFORD CON 3 PT LOTS 38 AND 39 RP 2R6545 PARTS 1 AND 2 RP 2R4747 PART 1 RP 2R1332 PARTS 1 TO 3		
				Effective Date: Jan 1, 2021		
Assessment		Municipal			Education	
Tax Class	Value	CITY OF BRANTFORD LEVIES:	Tax Rate	Amount	Tax Rate	Amount
IX N	12,698,000	M - MUNICIPAL	0.01859171	\$236,077.53	0.00880000	\$111,742.40
Sub Totals		Municipal Levy			Education Levy	\$111,742.40
					\$236,077.53	
Special Charges/Credits		CVA Phase-In Adjustment		Summary		
				Tax Levy Subtotal Municipal & Education \$347,819.93		
				Special Charges/Credits \$0.00		
				CVA Phase-In Adjustment N/A		
				2021 Tax Cap Adjustment N/A		
				2022 Omit 7 (21 Tax) Taxes \$347,819.93		
				Less Interim Billing \$0.00		
				Past Due/Credit (As at Nov 24, 2022)** \$0.00		
				Total Amount Due \$347,819.93		
Total \$0.00				1st INSTALMENT Due	2nd INSTALMENT Due	
				\$173,910.93 Jan 6, 2023	\$173,909.00 Feb 17, 2023	
Late penalty is 1.25% on the day of default, plus 1.25% monthly until taxes are paid. **Any Past Due shown includes penalty to: Nov 30, 2022						

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (21 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSED OWNER(S) 12175622 CANADA LTD	
DUE DATE Feb 17, 2023	AMOUNT DUE \$173,909.00

PLEASE MAKE CHEQUE PAYABLE TO THE CITY OF BRANTFORD

00001678000 000173909000



96

2nd INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-addressed stamped envelope

AMOUNT PAID, IF DIFFERENT

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (21 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSED OWNER(S)	

1st INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-



Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Omit Tax Bill

2022 Omit 7 (22 Tax)
 Billing Date **November 24, 2022**

Roll Number 2906-030-007-07200-0000				ACCOUNT NUMBER 00167800			
Assessed Owner(s) / Mailing Address 12175622 CANADA LTD 155 ADAMS BLVD BRANTFORD ON N3S 7V8				Mortgage Co. & Ref. #			
				Assessed Property 155 ADAMS BLVD BRANTFORD CON 3 PT LOTS 38 AND 39 RP 2R6545 PARTS 1 AND 2 RP 2R4747 PART 1 RP 2R1332 PARTS 1 TO 3			
				Effective Date: Jan 1, 2022			
Assessment		Municipal			Education		
Tax Class	Value	CITY OF BRANTFORD LEVIES:	Tax Rate	Amount	Tax Rate	Amount	
IX N	12,698,000	M - MUNICIPAL	0.01895924	\$240,744.43	0.00880000	\$111,742.40	
Sub Totals		Municipal Levy			\$240,744.43	Education Levy	
						\$111,742.40	
Special Charges/Credits		CVA Phase-In Adjustment			Summary		
					Tax Levy Subtotal Municipal & Education \$352,486.83		
					Special Charges/Credits \$0.00		
					CVA Phase-In Adjustment N/A		
					2022 Tax Cap Adjustment N/A		
					2022 Omit 7 (22 Tax) Taxes \$352,486.83		
					Less Interim Billing \$0.00		
					Past Due/Credit (As at Nov 24, 2022) ** \$0.00		
					Total Amount Due \$352,486.83		
					1st INSTALMENT Due		2nd INSTALMENT Due
Total \$0.00					\$176,243.83	Jan 6, 2023	\$176,243.00 Feb 17, 2023
Late penalty is 1.25% on the day of default, plus 1.25% monthly until taxes are paid. **Any Past Due shown includes penalty to: Nov 30, 2022							

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (22 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSED OWNER(S) 12175622 CANADA LTD	
DUE DATE Feb 17, 2023	AMOUNT DUE \$176,243.00

2nd INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-addressed stamped envelope

AMOUNT PAID, IF DIFFERENT

PLEASE MAKE CHEQUE PAYABLE TO THE CITY OF BRANTFORD

00001678000 000176243003



96

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (22 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSED OWNER(S)	

1st INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-



Omit Tax Bill

2022 Omit 7 (20 Tax)
Billing Date November 24, 2022

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Roll Number 2906-030-007-07200-0000	ACCOUNT NUMBER 00167800
Assessed Owner(s) / Mailing Address 12175622 CANADA LTD 155 ADAMS BLVD BRANTFORD ON N3S 7V8	Mortgage Co. & Ref. # Assessed Property 155 ADAMS BLVD BRANTFORD CON 3 PT LOTS 38 AND 39 RP 2R6545 PARTS 1 AND 2 RP 2R4747 PART 1 RP 2R1332 PARTS 1 TO 3
	Effective Date: Jan 1, 2020

Assessment		Municipal			Education	
Tax Class	Value	CITY of BRANTFORD LEVIES:	Tax Rate	Amount	Tax Rate	Amount
IX N	12,698,000	M - MUNICIPAL	0.01830140	\$232,391.18	0.01250000	\$158,725.00

Sub Totals	Municipal Levy	\$232,391.18	Education Levy	\$158,725.00
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Special Charges/Credits	CVA Phase-In Adjustment	Summary	
		Tax Levy Subtotal Municipal & Education	\$391,116.18
		Special Charges/Credits	\$0.00
		CVA Phase-In Adjustment	N/A
		2020 Tax Cap Adjustment	N/A
		2022 Omit 7 (20 Tax) Taxes	\$391,116.18
		Less Interim Billing	\$0.00
		Past Due/Credit (As at Nov 24, 2022)**	\$0.00
		Total Amount Due	\$391,116.18
Total	\$0.00	1st INSTALMENT Due	2nd INSTALMENT Due
		\$195,558.18 Jan 6, 2023	\$195,558.00 Feb 17, 2023

Late penalty is 1.25% on the day of default, plus 1.25% monthly until taxes are paid. **Any Past Due shown includes penalty to: Nov 30, 2022

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (20 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSSED OWNER(S) 12175622 CANADA LTD	
DUE DATE Feb 17, 2023	AMOUNT DUE \$195,558.00

PLEASE MAKE CHEQUE PAYABLE TO THE CITY OF BRANTFORD

00001678000 000195558006

⑆0 29 19 900⑆

96

2nd INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-addressed stamped envelope

AMOUNT PAID, IF DIFFERENT

Mail to: P.O. Box 515, Brantford, ON N3T 6L6
 Courier to: 58 Dalhousie St, Brantford, ON N3T 2J2
 Tel: (519) 759-4150, tax.info@brantford.ca

Please retain bill for Income Tax purposes.

2022 OMIT 7 (20 TAX) TAX BILL

ACCOUNT NUMBER 00167800	MORTGAGE CO. & Ref. #:
PROPERTY ROLL NUMBER 2906-030-007-07200-0000	PROPERTY ADDRESS 155 ADAMS BLVD
ASSESSSED OWNER(S)	

1st INSTALMENT

REMITTANCE PORTION

Please Return this stub with your Payment. DO NOT STAPLE.
 If a receipt is required, return bill without detaching stub and include a self-

APPENDIX “Y”



199 BAY STREET, SUITE 2200
P.O. BOX 447, COMMERCE COURT POSTAL STATION
TORONTO, ON CANADA M5L 1G4
TELEPHONE: (416) 777-0101
FACSIMILE: (844) 670-6009
<http://www.dickinsonwright.com>

DAVID Z. SEIFER
DSeifer@dickinsonwright.com
(416) 646-6867

February 15, 2023

SENT VIA EMAIL

Chris Burr
Blake, Cassels & Graydon LLP
199 Bay Street, Suite 4000
Commerce Court West
Toronto ON M5L 1A9

Dear Mr. Burr:

Re: In the Matter of the Bankruptcy of Golden Miles Food Corporation, of the City of Brantford, in the Province of Ontario, Estate File No.: 32-2782556

Santokh Mahal, a creditor of the bankrupt, Golden Miles Food Corporation (“**Golden Miles**”), requests that KSV Advisory Inc., in its capacity as trustee in bankruptcy of Golden Miles (in such capacity, the “**Trustee**”), pursue the claims (the “**Claims**”) of Golden Miles in the following proceedings for the benefit of Golden Miles’ estate:

1. Golden Miles v. The Corporation of the City of Brantford, Michael Neves, and Andrew McMahon in court file number CV-21-00000086-0000 in the Ontario Superior Court of Justice at Brantford, Ontario; and
2. Golden Miles v. Vicano Construction Limited, Lanhack Consultants Inc., Peter Vicano also known as Peter Joseph Vicano and Peter J. Vicano and David Hacking in court file number CV-19-121 in the Ontario Superior Court of Justice at Brantford, Ontario.

Please confirm whether the Trustee will pursue the Claims by no later than February 24, 2023. If we do not receive a response by then, we will assume that the Trustee will not be pursuing the Claims, and Mr. Mahal will seek an order assigning the Claims to himself under section 38 of the *Bankruptcy and Insolvency Act*.

Yours truly,

A handwritten signature in blue ink, appearing to be 'DZ' or similar initials, followed by a long horizontal line.

February 15, 2023
Page 2

David Z. Seifer

DZS:jn

cc: Mitch Vininsky, KSV Advisory Inc., via email

APPENDIX “Z”



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

Chris Burr

Partner

Dir: 416-863-3261

chris.burr@blakes.com

February 23, 2023

VIA E-MAIL

Reference: 00025198/000002

David Seifer
 Dickinson Wright LLP
 199 Bay Street, Suite 2200
 Commerce Court West
 Toronto, ON M5L 1G4

Re: Mahal Venture Capital & Golden Miles Food Litigation

David:

Thank you for your letter of February 15, 2023. This response is being sent on behalf of KSV Restructuring Inc., in its capacity as receiver and licenced insolvency trustee (the “**Receiver**” and the “**Trustee**”, respectively) of Mahal Venture Capital Inc. (“**Mahal VC**”) and Golden Miles Food Corporation (“**Golden Miles**”).

The Trustee notes your client’s request for a decision from the Trustee to pursue the litigation referred to in your letter. As you know, both actions that are referred to in your letter relate to ongoing disputes regarding the construction of the flour mill at 155 Adams Blvd. (the “**Property**”), which disputes are the subject of the ongoing receivership and bankruptcy proceedings of Mahal VC and Golden Miles. In particular, Vicano Construction Limited (“**Vicano**”), a defendant in one of the actions your client has inquired about, has two registered construction liens against the Property (which attach to the proceeds of sale of the Property, pursuant to the approval and vesting order of Justice Gilmore, dated April 11, 2022), and has made a priority claim for the holdback deficiency against the proceeds of sale of the Property.

The Receiver and the Trustee are in the process of finalizing a report to Court that will address Vicano’s lien and priority claims, and propose a process for the determination of such claims and possible distribution to Vicano (the “**Pending Report**”). Until Vicano’s entitlement to the proceeds of the Property (if any) is finally determined by the Court in the receivership proceedings, it would be premature for the Trustee to make a decision regarding the litigation that is the subject of your letter. Accordingly, the Trustee cannot accede to your request for a formal position at this time.

The Pending Report will notify the Court and other stakeholders of your client’s request with respect to the litigation, and include a copy of your letter. The Receiver and Trustee expect to recommend to the Court that a holdback in the amount of Vicano’s priority claim be taken from the proceeds of sale of the Property, pending a determination on the quantum and validity of such priority claim. No relief in

24644276.1



respect of such claim will be sought without notice to you, at which point your client may take a position on any proposed distribution, and the treatment of the underlying litigation to the extent that any proposed distribution would effect such litigation.

Should your client ultimately seek an order assigning the Claims (as defined in your letter) to himself, your client would be required to provide notice to other creditors of Golden Miles, pursuant to Section 38(1) of the BIA and have its claims determined by the Trustee. As you are aware, pending the disposition of your clients motion returnable on March 13, 2023 (which will determine whether there are any unencumbered assets of Golden Miles for distribution to unsecured creditors), no claims process has been conducted by the Receiver and claims have not been assessed by the Trustee in respect of Golden Miles; as such, the universe of creditors entitled to notice under Section 38(1) of the BIA is not known at this time with certainty. This open question regarding the identity of creditors entitled to notice should be resolved following the disposition of your client's motion.

We will include this letter in the Pending Report, to ensure the Court is aware of your concerns and the Trustee's position.

Regards,



Chris Burr

Cc: M. Vininsky, KSV

APPENDIX “AA”

ONTARIO
SUPERIOR COURT OF JUSTICE

B E T W E E N :

VIVIAN GROUP INC.

Plaintiff/
Defendant by Counterclaim

- and -

MAHAL VENTURE CAPITAL INC.

Defendant/
Plaintiff by Counterclaim

REQUISITION

TO THE LOCAL REGISTRAR at Kitchener:

I REQUIRE, pursuant to Rule 11.02 of the *Rules of Civil Procedure*, an Order to Continue this Action with David Andrew Vivian as Plaintiff and Mahal Venture Capital Inc., as Defendant. An Affidavit setting out the transmission of interest in this proceeding from Vivian Group Inc. to David Andrew Vivian, is attached.

April 12, 2023

MILLER THOMSON LLP
115 King Street South
Suite 300
Waterloo ON N2J 5A3

Emily C. Durst LSO#: 68717D
edurst@millerthomson.com
Tel: 519.593.2395

Lawyers for the Plaintiff/
Defendant by Counterclaim

VIVIAN GROUP INC. MAHAL VENTURE CAPITAL INC.
Plaintiff and Defendant

Court File No.: CV-18-00001205-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at KITCHENER

REQUISITION

MILLER THOMSON LLP
115 King Street South
Suite 300
Waterloo ON N2J 5A3

Emily C. Durst LSO#: 68717D
edurst@millerthomson.com
Tel: 519.593.2395

Lawyers for the Plaintiff/
Defendant by Counterclaim

APPENDIX “BB”

Court File No.:

CV-18-00001205-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

BETWEEN:

VIVIAN GROUP INC.

Plaintiff

- and -

MAHAL VENTURE CAPITAL INC.

Defendant

STATEMENT OF CLAIM

TO THE DEFENDANT

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by the plaintiffs. The claim made against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS PROCEEDING, you or an Ontario lawyer acting for you must prepare a statement of defence in Form 18A prescribed by the *Rules of Civil Procedure*, serve it on the plaintiffs' lawyer or, where the plaintiffs do not have a lawyer, serve it on the plaintiffs, and file it, with proof of service, in this court office, WITHIN TWENTY DAYS after this statement of claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your statement of defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

Instead of serving and filing a statement of defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the *Rules of Civil Procedure*. This will entitle you to ten more days within which to serve and file your statement of defence.

IF YOU FAIL TO DEFEND THIS PROCEEDING, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

IF YOU PAY THE PLAINTIFF'S CLAIM, and \$1,500.00 for costs, within the time for serving and filing your statement of defence, you may move to have this proceeding dismissed by the court. If you believe the amount claimed for costs is excessive, you may pay the plaintiffs' claim and \$400.00 for costs and have the costs assessed by the court.

TAKE NOTICE: THIS ACTION WILL AUTOMATICALLY BE DISMISSED if it has not been set down for trial or terminated by any means within five years after the action was commenced unless otherwise ordered by the court.

Date: September 19, 2018

Issued by  _____
Local registrar

Address of court office 85 Frederick Street
Kitchener ON N2H 0A7

TO: **Mahal Venture Capital Inc.**
6845 Second Line West
Mississauga ON L5W 1M8

CLAIM

1. The Plaintiff claims:
 - (a) Damages for breach of contract in the amount of \$1,500,000.00, plus amounts yet to be determined;
 - (b) An Order declaring that the Defendant is in breach of the Agreement of Purchase and Sale executed on April 25, 2018 and April 26, 2018, and subsequently amended, to purchase the commercial real property at 79 Easton Road, Brantford, Ontario, legally described as LT 39, PL 1505; PT LT 37, CON 2, TWP OF BRANTFORD, PTS 1 & 2, RP 2R-4707; BRANTFORD CITY (the “Property”), and that the Plaintiff is released from its obligations under the Agreement of Purchase and Sale and may resell the Property to a new purchaser;
 - (c) An Order and Declaration that the Plaintiff is entitled to receive the deposits paid by the Defendant in the total amount of \$750,000.00;
 - (d) Prejudgment and postjudgment interest in accordance with sections 128 and 129 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended;
 - (e) Costs of this proceeding on a substantial indemnity basis, plus all applicable taxes; and,
 - (f) Such further and other relief as counsel may advise and this Honourable Court may deem just.

The Parties

2. The Plaintiff, Vivian Group Inc. (the “Vendor”), is a corporation registered pursuant to the laws of Ontario with its registered office in Brantford, Ontario, and carries on business as a manufacturer of baked goods, frozen dough and Mexican inspired products. The Vendor was at all material times the owner and occupant of the Property.

3. The Defendant, Mahal Venture Capital Inc. (the “Purchaser”), is a corporation registered pursuant to the laws of Canada with its registered office in Mississauga, Ontario, and was at all material times the purchaser of the Property.

The Agreement of Purchase and Sale

4. On or about April 25, 2018, the Purchaser and the Vendor entered into an Agreement of Purchase and Sale for the Property (the “Agreement”). The terms of the Agreement included but were not limited to:

- (a) The Purchaser would purchase the Property for \$10,500,000.00 (the “Purchase Price”).
- (b) The Purchase Price would be payable as follows:
 - (i) a deposit of \$250,000.00 within two business days of acceptance of the offer and a further deposit of \$500,000.00 upon waiver of the Purchaser’s conditions, for a total deposit of \$750,000.00 (the “Deposit”); and
 - (ii) the balance, subject to adjustments, on closing.
- (c) The Agreement was to be completed by no later than August 27, 2018 (the “Closing Date”).
- (d) On the Closing Date, the Vendor would become a tenant and would lease back approximately 52,860 square feet from the Purchaser for two years for an annual rent of \$200,000.00 plus HST.
- (e) In the event a simple lease form could not be executed prior to the Closing Date, the lease terms described in the Agreement would govern.
- (f) Upon default by the Purchaser of its covenants, agreements, representations or warranties, the Deposit plus interest accrued would be paid to the Vendor as liquidated damages. Any claims by the Vendor would not be limited to satisfaction from the Deposit.

5. The Agreement was conditional upon certain “Buyer’s Conditions”, and the Agreement would be null and void if the conditions were not waived by May 18, 2018.

6. On or about May 16, 2018, the Purchaser and the Vendor amended the Agreement, including to waive all conditions and to insert further details regarding the lease back.

Performance

7. The Purchaser provided the Deposit.

8. Despite attempts to negotiate terms of the lease back, the parties did not execute a simple lease form prior to the Closing Date. Accordingly, pursuant to Agreement, the lease terms described in Schedule “A” of the Agreement, as amended, would govern.

9. On or about August 24, 2018, in response to the Purchaser raising the possibility of an extension, the Vendor advised the Purchaser that no extensions would be provided.

10. On or before the Closing Date, the Vendor had completed all required steps that could be performed without the cooperation of the Purchaser. The Vendor was ready, willing and able to close on the Closing Date.

Breach of Contract

11. On the Closing Date, the Purchaser advised the Vendor that it was not in receipt of funds needed to close.

12. On or before the Closing Date, the Purchaser further attempted to repudiate the Agreement.

13. On or before the Closing Date, until it received notice of the Purchaser’s anticipatory breach, the Vendor had completed all of its obligations pursuant to the Agreement.

14. Although the Vendor was fully prepared to tender on the Purchaser, the Vendor asked if the Purchaser was prepared to waive the requirement for the Vendor to tender.

15. The Purchaser waived the requirement for the Vendor to tender.

Damages

16. On or about August 28, 2018, the Vendor advised the Purchaser that it was treating the Agreement as terminated by the Purchaser's default and the Deposit as forfeited. The Vendor further advised that it was reserving its rights to damages and costs against the Purchaser.

17. The Purchaser has breached the Agreement, and the Vendor has suffered damages for which the Purchaser is liable.

18. The Purchaser has failed to consent or respond to the request for the release of the forfeited deposit to the Vendor.

19. The Property is being marketed for sale.

20. The Vendor states that it is entitled to retain the Deposit of \$750,000.00 pursuant to the Agreement and in contribution towards compensation for the Vendor's damages.

21. The Vendor states that it is entitled to damages for amounts yet to be determined, the details of which will be provided prior to the trial of this action. Its damages include but are not limited to:

- (a) any difference between the price actually obtained for the Property and the Purchase Price agreed to by the Purchaser;
- (b) expenses, losses, carrying costs, financing costs and other damages ancillary to financing arrangements resulting from the failure to close; and
- (c) legal fees and other ancillary expenses arising from the Purchaser's breach of the Agreement.

22. The Plaintiff states that the full extent of its damages are not yet known, and that it is continuing to suffer damages, the full particulars of which will be provided prior to trial.

23. The Plaintiff proposes that the trial of this action be held in Kitchener.

September 19, 2018

MILLER THOMSON LLP
Accelerator Building
295 Hagey Boulevard, Suite 300
Waterloo, ON N2L 6R5

Timothy McGurrin LSUC#: 45736R
tmcgurrin@millerthomson.com
Tel: 519.593.3221
Fax: 519.743.2540

Lawyers for the Plaintiff

VIVIAN GROUP INC.
Plaintiff

and

MAHAL VENTURE CAPITAL INC.
Defendant

Court File No.:

CV-18-00001205-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

Proceeding commenced at KITCHENER

STATEMENT OF CLAIM

MILLER THOMSON LLP

Accelerator Building
295 Hagey Boulevard, Suite 300
Waterloo, ON N2L 6R5

Timothy McGurrin LSUC#: 45736R
tmcgurrin@millerthomson.com
Tel: 519.593.3221
Fax: 519.743.2540

Lawyers for the Plaintiff

Court File No. CV-18-00001205-0000

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

VIVIAN GROUP INC.

Plaintiff

-and -

MAHAL VENTURE CAPITAL INC.

Defendant

STATEMENT OF DEFENCE & COUNTERCLAIM

1. The Defendant, Mahal Venture Capital Inc. (the "Purchaser") admits the allegations contained in paragraph 3 of the Statement of Claim.
2. Except as is expressly admitted hereinafter, the Defendant denies the balance of the allegations contained in the Statement of Claim and denies that the Plaintiff, Vivian Group Inc. (the "Vendor") is entitled to the relief claimed in paragraph 1 of the Statement of Claim.
3. At the beginning of April 2018, the Purchaser began a search for a property in the Brantford, Ontario area for the purposes of food production.
4. The Purchaser, through its agent, obtained the property particulars relating to 79 Easton Avenue, Brantford(the "Property"). The Purchaser's agent, informed the Purchaser that the Property was being offered for sale with vacant possession per the particulars as advertised by the Seller's Agent.

5. Prior to submitting an offer for the Property, the Purchaser and the Purchaser's agent toured the Property with the Vendor's agent and the Vendor's representative.
6. Prior to the meeting on site, the Purchaser's agent informed the Purchaser that it was clear from his discussion with the Vendor's Agent that the Vendor was under pressure to complete a sale, as the Vendor had heavily mortgaged the Property and that their underlying business was distressed and being financially re-organized. This caused the Vendor to act hastily in the formation of the APS with the Purchaser.
7. At the site meeting, the Vendor proposed to Mahal that a sale could be expedited in a timely fashion, provided that they, the Vendor, could leaseback the 'cold storage' portion of the Property. The Vendor indicated that it would be willing to pay a full negotiated commercial rent for this space for a period of no less than two years.
8. As the Purchaser had no immediate requirement to use the cold storage portion of the building, the leaseback of this square footage was contemplated, provided terms could be agreed upon by the parties. However, no terms were ever finalized. Among other things, it was always understood by the parties that Purchaser intended to retain other parts of the building for its own uses, to be determined. The Purchaser did not agree, and would not have agreed, to allow for the use of other space by the Vendor as that could compromise the Purchaser's use of the property.
9. On April 25, 2018, the Purchaser and Vendor entered into an Agreement of Purchase and Sale for the Property (the "APS"). That APS was a simple document that did not include any Schedules or terms regarding the leaseback, among other things. That APS simply did not sufficiently set out the fundamental terms of the agreement between the parties, with the parties' fully understanding that the remaining fundamental terms of the transaction were yet to be determined.
10. As an initial deposit for the APS, the Purchaser paid \$250,000.00.

11. From April 25, 2018, the Purchaser conducted due diligence with respect to the terms of the Sale and Purchase Agreement and began negotiations with respect to the lease that was a condition of the sale and leaseback;

12. On or about May 16, 2018, an amendment to the APS was purportedly executed by the Purchaser and Vendor; however, that Amendment was not signed by the Purchaser, nor were the terms of that Amendment, including additional documents added to the original APS, agreed to by the Purchaser. At or about the same time, Schedules were attached, without the Purchaser's authorization, to the APS, purporting to set out key terms regarding the leaseback and other aspects of the transaction. At the time of the purported execution of these additions to the APS by the Purchaser, the Purchaser's representative who purportedly signed the Amendment and initialed the Schedules was not in the country or even available for signing or agreeing to same.

13. The Vendor was fully aware, through communications between counsel or the parties or by way of direct knowledge of same, that the May 16th amendment and additional Schedules were not properly formed and that there were clear terms of the APS that were not agreed to by the parties. Despite this knowledge, the Vendor continued to move forward with the APS and continue to rely on the improperly formed amendments, despite being fully aware that their validity was being denied by the Purchaser.

14. The Purchaser, believing that the terms of the APS would ultimately be resolved as between the parties and that the existence of the improperly formed amendments and additional Schedules added to the APS would be resolved in good faith, agreed to pay a further \$500,000 deposit; however, the Purchaser expressly states that the payment of that additional deposit was made in good faith in the interests of finalising the transaction and was not a ratification of or admission of the validity of the May 16, 2018 Amendment and associated documents.

15. The Purchaser expressly denies the Vendor's allegations that all conditions were waived, as, among other things, the lease was still being negotiated between the parties, the material terms of which were never settled. The May 16th Amendment and Schedules to the APS, which

purport to waive conditions and set out other material terms, are not valid and binding documents.

16. In the alternative, even if all conditions were waived by the parties, the leaseback and other added terms, were a fundamental part of the APS and a failure by the parties to agree on the fundamental terms constitutes a failure by the parties to properly form the APS transaction on which the Vendor is relying.

17. Up to August 27th and then in the weeks that followed, the Purchaser and Vendor remained in contact trying to finalise the outstanding terms of the APS, including the leaseback.

18. In July 2018, during their ongoing discussions, the Purchaser was apprised of the intention by the Vendor to also continue to use the "office portion" of the Property after the sale completed. This was not part of the original sale and purchase agreement or the lease back.

19. The long term occupation of the office portion, by the Vendor, was never contemplated by the parties when entering into the APS or in their direct discussions for the lease back. Such a situation was a complete deal breaker for the Purchaser as it materially affected the Purchaser's ability to use the Property.

20. In August of 2018, when it was clear that the terms of the APS were not finalised, the Purchaser advised the Vendor that the closing date needed to be extended in order for the parties to resolve the outstanding issues, including but not limited to the fact that the parties appeared to be operating on two different apprehensions regarding the actual conditions of the APS. Again, despite its full awareness of the deficiencies in the APS and the fact that portions of the APS and/or its amendments were executed and appended to the APS by agents or other third parties without authority to do so, the Vendor simply ignored the Purchaser's assertions of false documentation, refused requests for extensions and insisted on performance of all terms of the APS and its amendments..

21. The lack of consensus ad idem was again very clearly brought to the Vendor's attention by the Purchaser's solicitor on August 27th as part of discussions regarding the need to hold off

on closing the APS transaction. Despite this, the Vendor continued to ignore the Purchaser's protests and took the position that the Purchaser could not close the transaction due to lack of financing and that the transaction was therefore terminated for breach by the Purchaser.

22. Among other things, as of August 27, 2018, the Vendor and Purchaser had not agreed on terms of the Leaseback agreement including, of particular and material importance, the actual portion of the property that was being leased. As of August 27, 2018, when excluding the May 16th amendment and the appended Schedules, there was no properly identified unit to which the leaseback agreement could be attributed. In the absence of this critical information the APS transaction remained deficient. The closing adjustment schedule that was provided by the Vendor's solicitor in August reflected these deficiencies as it was neither accurate nor did it contain the correct amounts to be withheld in respect to the sale and leaseback, those elements still being negotiated by the parties. Other amounts that related to municipal taxes and utility accounts and set-up related to the sale and leaseback were also incorrect.

23. The Purchaser denies any and all allegations that it was not financially ready willing and able to close on August 27, 2018. The Purchaser states that it was at all times ready, willing and able to close the APS transaction, including having funds available, but could not do so due to deficiencies in the understanding between the parties as to the material terms of the APS and due to the fact that closing the transaction would ratify improperly formed and invalid Amendments and Schedules of the APS.

24. The Purchaser states that at all material times and as of the date of closing the APS had not been validly formed as there was no consensus ad idem as to its material terms.

25. In the alternative, even if the original APS had been validly formed, the addition to the APS of additional terms that were not properly agreed upon by the parties created a new agreement for which there was no consensus ad idem.

26. The Purchaser states that the Vendor acted in bad faith by asserting that the APS, including the May 16th Amendment and additional documents added to the APS, was valid and

binding when it had full knowledge knew that the Purchaser had not properly signed, acknowledged or agreed to the APS amendments and additions to the APS.

27. The Purchaser states that the Vendor acted in bad faith when it, knowing the deficiencies in the APS and unhappy with the progress of negotiations with the Purchaser, wrongfully terminated the APS in order to enter into negotiations to sell the property to a third party and obtain a windfall from the significant deposit already paid by the Purchaser.

28. Due to the invalidity of the May 16th Amendment and thus the APS, the APS transaction is void and the Purchaser is entitled to a return of its deposit.

29. In the alternative, in light of the deficiencies in the APS, and the Vendor's knowledge of same, the Vendor acted in bad faith when it purported to rely on the August 27th closing date and wrongfully terminated the APS. As such, the Purchaser is entitled to a return, in full, of its deposit.

30. Even if the Vendor is entitled to damages, which is not admitted and expressly denied, the Vendor has failed to properly mitigate those damages.

31. The Purchaser relies on the doctrine of *ex turpi causa non oritur actio*, the Plaintiff cannot found an action on an illegal or immoral act.

32. The Defendant submits that the Plaintiff's action ought to be dismissed with costs to the Defendant.

COUNTERCLAIM OF MAHAL VENTURE CAPITAL INC.

1. The Plaintiff by Counterclaim, MAHAL VENTURE CAPITAL INC. claims against the Defendant by Counterclaim, VIVIAN GROUP INC.:

- a. A Declaration that the APS is void ab initio due to the failure of the Purchaser and the Vendor to reach consensus ad idem as to its material terms;

- b. In the alternative, a Declaration that the Vendor is precluded from enforcing the APS, inclusive of the May 16th 2018 Amendment and its additions to the original APS, as it was formed as a result of the wrongful act of the Vendor, the Vendor's agent, or another third party purporting to act, without proper authorization to do so, on behalf of the Purchaser.
 - c. In the further alternative, a Declaration that the APS as between the Purchaser and the Vendor and dated January 31, 2018, was wrongfully terminated by the Vendor as the Purchaser's failure to close arose as a direct or consequential result of the Vendor's improper actions taken in bad faith;
 - d. An order that the deposit paid by the Purchaser for the APS in the amount of \$750,000.00 is to be returned, in full, to the Purchaser;
 - e. Damages in an amount to be determined on or before trial arising from the bad faith actions of the Vendor;
 - f. Pre-judgment interest in accordance with the provisions of the *Courts of Justice Act* R.S.O 1990 C-c.43;
 - g. Post-judgment interest in accordance with the provisions of the *Courts of Justice Act*;
 - h. Payment of their costs of this action; and
 - i. Such further and other relief as the nature of this action may require and which this Honourable Court deems just.
2. The Purchaser repeats and relies on the allegations contained in its Statement of Defence.
 3. The Purchaser claims damages for expenses incurred as a result of the bad faith actions of Vendor, with the quantum of such damages to be determine at or before trial.

- 4. The Defendant requests its costs of this counterclaim on a substantial indemnity basis.
- 5. The Defendant requests that this counterclaim be tried together with the main action.

December 3, 2018

FIJ LAW LLP

Barristers & Solicitors
50 West Pearce Street, Suite 10
Richmond Hill, ON L4B 1C5

Q. Ryan Hanna
LSUC #55536V
Tel: 905-763-3770 ext. 242
Fax: 905-763-3772

Lawyers for the Defendant

TO: MILLER THOMSON LLP
Accelerator Building
295 Hagey Boulevard
Suite 300
Waterloo, ON N2L 6R5

Timothy McGurrin
LSUC # 45736R
Tel: 519-593-3221
Fax: 519-743-2540

Lawyer for the Plaintiff

VIVIAN GROUP INC.
Plaintiff

- and -

MAHAL VENTURE CAPITAL INC.
Defendant

Court File # CV-18-00001205-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding Commenced in **KITCHENER**

STATEMENT OF DEFENCE

FIJ LAW LLP
Barristers & Solicitors
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Richmond Hill, Ontario L4B 1C5

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Lawyers for the Defendant

18-3154

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N:

VIVIAN GROUP INC.

Plaintiff

and

MAHAL VENTURE CAPITAL INC.

Defendant

**FRESH AS AMENDED STATEMENT OF DEFENCE AND
COUNTERCLAIM**

1. The Defendant admits the allegations contained in paragraphs 2, 3, 4(a), 4(b), 4(c), 5, 7, 9, 11, 14, 15, 16, 18 and 23 of the Statement of Claim.
2. The Defendant denies the allegations contained in paragraphs 4 (d), 4(e), 4(f), 6, 8, 10, 12, 13, 17, 20, 21 and 22 of the Statement of Claim.
3. The Defendant has no knowledge in respect of the allegations contained in paragraph 19 of the Statement of Claim.
4. The Defendant adopts the defined terms used by the Plaintiff in the Statement of Claim.

Background

5. The Vendor listed the Property for sale by way of an MLS listing dated October 10, 2017 with its agent, Colliers International through Collier's team, including Dane Gilbert ("Gilbert"), at a listing price of \$11,295,115.00.

6. The listing agreement represented that the Vendor was willing to leaseback 41,057 sq. ft. of freezer/cooler space or can provide vacant possession.
7. The Purchaser, which was then constructing a food processing facility elsewhere in Brantford, engaged its own agent, Re/Max Twin City Realty Inc. through its representative, Ajay Kaushik (“Ajay”).
8. In April 2018, the Purchaser’s representative, Santokh Mahal (“Mahal”) attended a site inspection of the Property in the presence of the Vendor’s representative, Andy Vivian (“Vivian”), Gilbert and Ajay.
9. At that meeting, Vivian reiterated to Mahal the Vendor’s willingness to negotiate terms of a leaseback by the Vendor of the 42,000 sq. ft. cold storage area as part of a sale.

The First Offer

10. On April 24, 2018 the Purchaser submitted an offer to purchase the Property prepared by Ajay, for a purchase price of \$10,500,000.00 (the “First Offer”).
11. Schedule A paragraph 3 of the First Offer dealt with the leaseback of the freezer/cooler space in these terms:

“The Seller agrees to lease back 41,057 Sq. Ft. of Freezer and Cooler Space, in the building as per Schedule B for a period of two years at \$5.50 per sq. ft plus proportionate share of property taxes, insurance and common area maintenance expense.

The Parties agree that the lease agreement shall contain the terms and conditions that are normally applicable to the leasing of commercial properties and that such terms and conditions will be mutually agreed between the parties by the conditional date as per Clause 1 (Buyer's conditions), failing which the Seller agrees to give vacant possession of the property upon closing.”

Counteroffer

12. On April 25, 2018, the Vendor made a counteroffer in the form of an Agreement of Purchase and Sale which was materially different from the First Offer.

13. Schedule A paragraph 15 of the Vendor's counteroffer set out proposed terms of a leaseback that included not only the 42,000 sq. ft. freezer/cooler area but also 11,803 sq. ft. of office space at a rate less than that proposed in the First Offer.

The Agreement of Purchase and Sale

14. On April 26, 2018 at 2:42 p.m., Ajay sent the Purchaser's second offer (the “Second Offer”) which was materially different from the Vendor's counteroffer in one key respect: it did not have Schedule A paragraph 15 dealing with the proposed terms of a leaseback because the Purchaser did not agree to those terms.

15. On May 3, 2018 at 9:55 a.m., Gilbert sent the Vendor's acceptance of the Second Offer which became the final Agreement of Purchase and Sale for the Property (“the Agreement”).

16. Paragraph 2 of the Agreement provides that upon completion, vacant possession of the property shall be given to the buyer.

17. Schedule A to the Agreement had no paragraph 15 nor other provision setting out terms of the vendor leaseback.

The Amendment to the Agreement

18. On May 16, 2018 at 7:54 a.m., Ajay emailed Gilbert what he purported to be the “missing page of Schedule A”, which attached a scan of Schedule A paragraph 15 from the Vendor’s counteroffer allegedly initialled by the Purchaser’s representative, Mahal.

19. In so doing, Ajay acted without instructions and outside the scope of his authority. Further, neither Mahal nor any other representative of the Purchaser has initialled or accepted paragraph 15 or otherwise agreed to the terms of the leaseback described in that document.

20. Ajay’s malfeasance continued in connection with a May 16, 2018 amendment to the Agreement which included a waiver of the buyer’s conditions.

The Revised Amendment

21. On May 16, 2018, Ajay sent Gilbert a revised amendment to the Agreement which set out the Purchaser’s final position on the terms of the amendment (the “Revised Amendment”).

22. Page 4 of 5 of the Revised Amendment, initialed by the Purchaser, provided for the insertion of a paragraph 15 seller leaseback which addressed only two minor aspects of the leaseback; utilities and rent deposit.

23. Though the Revised Amendment was said on page 4 to include as a schedule a fully executed copy of the Agreement – it did not.

24. Gilbert, in an email sent May 16, 2018 at 5:58 p.m. purported to accept the Revised Amendment sent by Ajay. The accepted version, however, was materially different in that it included a “slip sheeted” version of the Agreement, a document neither included in the Revised Amendment nor ever agreed to by the Purchaser.

25. As a result, under the Agreement and the May 16 amendments, the Vendor was obliged to provide vacant possession on the August 24, 2018 closing unless prior to that date the parties agreed to terms of a vendor leaseback.

26. On August 9, 2018 the Purchaser’s solicitor (“Boyko”) advised the Vendor that the Purchaser was prepared to rent 42,000 sq. ft. at the rear of the Property to the Vendor at \$5.50 per sq. ft. but that the 11,000 sq. ft. at the front was not available.

27. On or about August 17, 2018, the Vendor’s solicitor (“Schmidt”) sent a draft lease to Boyko which is materially different from the terms proposed in the August 9, 2018 letter in that the rent was lower and it included the 11,000 sq. ft. area at the front of the Property.

28. The Vendor and the Purchaser had not agreed on terms of the vendor leaseback by the August 27, 2018, closing date.

Closing Date

29. On the closing date, August 27, 2018, the Vendor was not ready willing and able to close in that it could not provide vacant possession to the Purchaser and was thereby in breach of its obligations under the Agreement.

30. Paragraph 19 of the Agreement provided that time shall in all respects be of the essence. The Vendor's inability or unwillingness to provide vacant possession on closing was a material reason for the failure by the parties to complete the Agreement on August 27, 2018.

31. As a result, the obligations of the parties under the Agreement ended on August 27, 2018, for reasons other than a Buyer Closing Default as defined in Schedule A paragraph 1 of the Agreement and the Purchaser became entitled to a return of its deposit of \$750,000.00.

32. In the alternative, if the obligations of the parties under the Agreement did not end on August 27, 2018, they continued until a new closing date was scheduled by either party.

33. Between August 28, 2018 and September 6, 2018, the parties negotiated without success to schedule a new closing date.

34. On September 4th, 2018, Boyko advised Schmidt that the Purchaser's financing was available in 48 hours and that the Purchaser was willing to negotiate the leaseback terms after closing, which would enable the Vendor to remain in possession after closing.

35. On September 5, 2018 by an email sent at 2:48 p.m., Schmidt advised Boyko that the Vendor was terminating the Agreement and had relisted the Property. As a result, the Purchaser's obligations under the Agreement ended for reasons other than a Buyer Closing Default and the Purchaser became entitled to a return of its deposit.

Relief from Forfeiture

36. In the alternative, in the circumstances of this case and in the face of bona fide continuing negotiations, the Vendors refusal to set a new closing date to close the transaction in the face of the Purchaser being ready, willing and able to close the transaction justifies this court granting relief from forfeiture of the Purchaser's \$750,000.00 deposit.

37. In all the circumstances, where the Vendor sustained no damages on a subsequent sale of the Property, it would be unconscionable for the deposit to forfeit to the Vendor.

38. The Purchaser pleads and relies on section 98 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43 and seeks relief against forfeiture.

39. The Defendant asks that this action be dismissed with costs.

COUNTERCLAIM OF MAHAL VENTURE CAPITAL INC.

1. The Defendant, Plaintiff by Counterclaim, claims:
 - a) A declaration that the Agreement did not close solely by reason of a Buyer Closing Default as defined in Schedule A paragraph 1 of the Agreement.
 - b) A declaration that the Agreement terminated in circumstances which entitle the Purchaser to a return of its deposit plus accrued interest.
 - c) In the alternative, an order, pursuant to section 98 of the Courts of Justice Act, RSO 1990, c. C. 43, granting the Purchaser relief from forfeiture of the deposit and such further orders as are necessary to authorize the broker to release the deposit, in the amount of \$750,000.00, to the Purchaser;
 - d) Such further orders as may be necessary to give effect to the declaratory relief granted by this court.
 - e) Costs of the Counterclaim on an appropriate scale including applicable taxes.
2. The Plaintiff by counterclaim repeats and relies on the material facts pleaded in its statement of defence in support of the counterclaim.

September 2, 2020

KIRWIN PARTNERS LLP

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Lawyers for the Plaintiff

VIVIAN GROUP INC.
Plaintiff

-and- MAHAL VENTURE CAPITAL INC.
Defendant

Court File No. CV-18-00001205-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at Kitchener

STATEMENT OF DEFENCE AND COUNTERCLAIM

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Lawyers for the Defendant
File Number: 101932

**ONTARIO
SUPERIOR COURT OF JUSTICE**

B E T W E E N :

VIVIAN GROUP INC.

Plaintiff/
Defendant by Counterclaim

- and -

MAHAL VENTURE CAPITAL INC.

Defendant/
Plaintiff by Counterclaim

**FRESH AS AMENDED REPLY AND DEFENCE TO COUNTERCLAIM TO THE
FRESH AS AMENDED STATEMENT OF DEFENCE AND COUNTERCLAIM**

1. The Plaintiff and Defendant by Counterclaim (the “Plaintiff”) admits the allegations in contained in paragraphs 5 and 10 of the Statement of Defence and Counterclaim.
2. The Plaintiff denies the allegations contained in each and every other paragraph of the Statement of Defence and Counterclaim.
3. The Plaintiff repeats and relies on the allegations in the Statement of Claim.
4. The Plaintiff expressly denies the allegations of the Defendant and Plaintiff by Counterclaim (the “Defendant”) that the Agreement of Purchase and Sale was not agreed by the parties, and that material terms of the Agreement of Purchase and Sale remained unsettled.
5. The Plaintiff states that the Agreement of Purchase and Sale, and the Amendment thereto, are binding contracts, and that at no time was compliance with the contracts waived by the Plaintiff and Defendant by Counterclaim beyond the final required closing date, by the actions, discussions, or negotiations between the parties or otherwise.
6. The Plaintiff expressly denies each and every allegation that no binding agreement was entered into by the parties.

7. The Plaintiff expressly denies the allegation at paragraph 14 of the Statement of Defence and Counterclaim that the Defendant counter-offered by removing Schedule A paragraph 15 (the “Leaseback Terms”).

8. The Plaintiff states that on or about May 16, 2018, the Defendant’s real estate agent, Ajay Kaushik, presented a fully executed amendment to the Agreement of Purchase and Sale to the Plaintiff’s agent and represented that it was his client’s final position.

9. The Plaintiff states that the amendment to the Agreement of Purchase and Sale acknowledged that the Agreement of Purchase and Sale specifically included the Leaseback Terms. It was expressly acknowledged that when the agreement was previously circulated the Leaseback Terms were omitted because they were not scanned due to inadvertence or accident.

10. The Plaintiff states that it is entitled to rely on the amendment as presented by the Defendant’s agent, as being fully executed and authorized.

11. The Plaintiff further states that the Defendant is responsible for and contractually bound by the acts and omissions of its agents.

12. The Plaintiff states that the Defendant’s agent was authorized by the Defendant or was employed by the Defendant in a capacity that necessarily implied his authority to act for the Defendant.

13. The Plaintiff states that at all material times it acted reasonably in acting on the representations and actions of the Defendant’s agent which were directly incidental to the agent’s business.

14. The Plaintiff states that it acted reasonably in acting on the representations and actions of the Defendant’s agent who was clothed with the authority to negotiate and present binding offers and agreements on the Defendant’s behalf.

15. The Plaintiff states that at no material time did it receive any notice that it was not entitled to rely upon the representations of the Defendant’s agent or that the Defendant’s agent had been revoked.

16. The Plaintiff specifically denies the Defendant's allegations that it acted in bad faith and puts the Defendant to the strict proof thereof.
17. The Plaintiff specifically denies that the Defendant is entitled to any of the relief for which it has claimed or at all and puts the Defendant to the strict proof thereof. .
18. The Plaintiff states that the Defendant is the author of its own misfortune, through its inability to properly secure financing in advance, through the errors and mismanagement of its agents, staff, and principals, and for causes for which the Plaintiff is not responsible at law.
19. The Plaintiff denies that the Defendant is entitled to relief from forfeiture.
20. The Plaintiff states that the Defendant's breach of contract was wilful.
21. The Plaintiff and Defendant by Counterclaim respectfully submits that the Counterclaim be dismissed with costs.

November 17, 2020

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Lawyers for the Plaintiff/
Defendant by Counterclaim

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Lawyers for the Defendant/
Plaintiff by Counterclaim

VIVIAN GROUP INC. MAHAL VENTURE CAPITAL INC.
Plaintiff and Defendant

Court File No.: CV-18-00001205-0000

ONTARIO
SUPERIOR COURT OF JUSTICE

Proceeding commenced at KITCHENER

**FRESH AS AMENDED REPLY AND DEFENCE
TO COUNTERCLAIM TO THE FRESH AS
AMENDED STATEMENT OF DEFENCE AND
COUNTERCLAIM**

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Lawyers for the Plaintiff/
Defendant by Counterclaim

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Court File No. CV-18-00001205-~~0000~~

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:



VIVIAN GROUP INC.

Plaintiff

-and-

MAHAL VENTURE CAPITAL INC.

Defendant

and

AJAY KAUSHIK and RE/MAX TWIN CITY REALTY INC.

Third Parties

THIRD PARTY CLAIM

TO THE THIRD PARTIES

A LEGAL PROCEEDING HAS BEEN COMMENCED AGAINST YOU by way of a third party claim in an action in this court.

The action was commenced by the plaintiff against the defendant for the relief claimed in the statement of claim served with this third party claim. The defendant has defended the action on the grounds set out in the statement of defence served with this third party claim. The defendant's claim against you is set out in the following pages.

IF YOU WISH TO DEFEND THIS THIRD PARTY CLAIM, you or an Ontario lawyer acting for you must prepare a third party defence in Form 29B prescribed by the Rules of Civil Procedure, serve it on the lawyers for the other parties or, where a party does not have a lawyer, serve it on the party, and file it, with proof of service, WITHIN TWENTY DAYS after this third party claim is served on you, if you are served in Ontario.

If you are served in another province or territory of Canada or in the United States of America, the period for serving and filing your third party defence is forty days. If you are served outside Canada and the United States of America, the period is sixty days.

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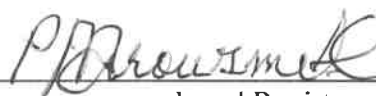
Instead of serving and filing a third party defence, you may serve and file a notice of intent to defend in Form 18B prescribed by the Rules of Civil Procedure. This will entitle you to ten more days within which to serve and file your third party defence.

YOU MAY ALSO DEFEND the action by the plaintiff against the defendant by serving and filing a statement of defence within the time for serving and filing your third party defence.

IF YOU FAIL TO DEFEND THIS THIRD PARTY CLAIM, JUDGMENT MAY BE GIVEN AGAINST YOU IN YOUR ABSENCE AND WITHOUT FURTHER NOTICE TO YOU. IF YOU WISH TO DEFEND THIS PROCEEDING BUT ARE UNABLE TO PAY LEGAL FEES, LEGAL AID MAY BE AVAILABLE TO YOU BY CONTACTING A LOCAL LEGAL AID OFFICE.

Date OCT - 8 2020

Issued by



Local Registrar

Address of court office: 85 Frederick Street
Kitchener ON N2H 0A7

TO: Ajay Kaushik
515 Park Road North
Brantford, Ontario N3R 7K8

AND TO: Re/Max Twin City Realty Inc.
515 Park Road North
Brantford, Ontario N3R 7K8

CLAIM

1. The Defendant/Plaintiff by Counterclaim, Mahal Venture Capital Inc., claims against the third party:
 - a. contribution and indemnity from the third party for any liability that Mahal Venture Capital Inc. may have to the Plaintiff/Defendant by Counterclaim, Vivian Group Inc., arising out of the main action commenced by Vivian in the Superior Court of Justice action bearing Court File Number CV-18-00001205-0000 for damages, interest, and/or costs;
 - b. the costs of this third party claim;
 - c. pre-judgment and post-judgment interest in accordance with the *Courts of Justice Act*, R.S.O. 1990, c. C. 43; and
 - d. such further and other relief as this Honourable Court may deem just.
2. The Defendant/Plaintiff by Counterclaim adopts the defined terms used by the Plaintiff/Defendant by Counterclaim in the Statement of Claim.
3. The Purchaser is a corporation registered pursuant to the laws of Canada with its registered head office in Mississauga, Ontario, and was at all material times the purchaser of the Property.
4. The Vendor is a corporation registered pursuant to the laws of Ontario with its registered office in Brantford, Ontario. The Vendor was at all material times the owner, occupant and vendor of the Property.

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5. The Third Parties, Ajay and Re/Max Twin City Realty Inc., were a cooperating brokerage and represented the interests of the Purchaser in the purchase of the Property. As such, they owed the Purchaser a fiduciary duty not to harm the Purchaser's interests or to make decisions without the Purchaser's instruction.

6. The Vendor has claimed damages from the Purchaser in its Statement of Claim for an alleged breach of an agreement of purchase and sale (the "Agreement") for the Property.

7. The Purchaser denies the Vendor's allegations and has defended the Statement of Claim.

8. The Purchaser pleads and relies on its Statement of Defence and the terms of its contract, express or implied, with Ajay and Re/Max.

9. The Agreement was finalized on May 3, 2018 at 9:55 a.m.

10. Schedule A to the Agreement had no paragraph 15 nor any other provision setting out terms of a purported vendor leaseback.

11. On May 16, 2018 at 7:54 a.m., Ajay emailed the Vendor's real estate agent, Dane Gilbert ("Gilbert"), what he purported to be a "missing page of Schedule A", which attached a scan of Schedule A paragraph 15 allegedly initialled by the Purchaser's representative.

12. In so doing, Ajay acted without instructions and outside the scope of his authority. Further, neither the Purchaser's representative nor any other representative of the Purchaser has initialled or accepted paragraph 15 or otherwise agreed to the terms of the purported vendor leaseback described in that document.

13. Ajay's malfeasance continued in connection with a May 16, 2018 amendment to the Agreement which included a waiver of the buyer's conditions.

14. On May 16, 2018, Ajay sent Gilbert a revised amendment to the Agreement which set out the Purchaser's final position on the terms of the amendment (the "Revised Amendment").

15. Page 4 of 5 of the Revised Amendment, initialed by the Purchaser, provided for the insertion of a paragraph 15 seller leaseback which addressed only two minor aspects of the leaseback; utilities and rent deposit.

16. Though the Revised Amendment was said on page 4 to include as a schedule a fully executed copy of the Agreement -- it did not.

17. Gilbert, in an email sent May 16, 2018 at 5:58 p.m. purported to accept the Revised Amendment sent by Ajay. The accepted version, however, was materially different in that it included a "slip sheeted" version of the Agreement, a document neither included in the Revised Amendment nor ever agreed to by the Purchaser.

18. In the event that the Purchaser is held liable to the Vendor, which liability is expressly denied, the damages suffered by the Vendor were caused by or contributed to by Ajay and Re/Max, which the Purchaser hired to provide competent and professional real estate services to the Purchaser.

19. The Purchaser states that any breach of the Agreement as alleged by the Vendor, which is not admitted but denied, was caused by or contributed to by Ajay and Re/Max Twin City Realty Inc.'s breach of their contractual obligations to the Purchaser.

October 7, 2020

KIRWIN PARTNERS LLP

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Lawyers for the Defendant

RCP-E 18A (July 1, 2007)

VIVIAN GROUP INC.
Plaintiff

-and- MAHAL VENTURE CAPITAL INC.
Defendant

Court File No. CV-18-00001205-~~0000~~ **0001**

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at Kitchener

THIRD PARTY CLAIM

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Lawyers for the Defendant
File Number: 101932

Court File No. CV-18-00001205-00A1

**ONTARIO
SUPERIOR COURT OF JUSTICE**

BETWEEN:

VIVIAN GROUP INC.

Plaintiff

- and -

MAHAL VENTURE CAPITAL INC.

Defendant

- and -

AJAY KAUSHIK and RE/MAX TWIN CITY

Third Parties

THIRD PARTIES DEFENCE

1. The Third Parties admit the allegations contained in paragraph 3, 4, 6 and 7 of the Third Party Claim.

2. The Third Parties deny the balance of the allegations contained in the Third Party Claim.

3. The Defendant made an initial offer to purchase the subject property on April 24, 2018. That offer contemplated a lease-back of freezer and cooler space to the Plaintiff.

4. On April 25, 2018 the Plaintiff signed a counter-offer to the Defendant. That offer contained a more extensive term concerning the Plaintiff's leaseback, and it contemplated a lease-back of not only the freezer and cooler space, but also the front office area. The Plaintiff's counter-offer also included a Schedule "C", which was a sketch of the area to be leased back to the Plaintiff. The sketch indicated that the freezer and cooler space, and the front office area, were to be leased-back to the Plaintiff.

5. The Third Parties promptly forwarded the counter-offer to the Defendant, and recommended to it that it review the counter-offer with its legal counsel.

6. The Third Parties subsequently discussed the counter-offer with the Defendant. At the instruction of the Defendant, the Third Parties sent an e-mail to the Plaintiff's agent at 12:27 p.m. on April 26, 2018 which contained, inter alia, the following message:

"Dane, in principal, my client has accepted the offer in the format that you had sent last night - please send the signed confirmation and cooperation form asap

there is one small clarification regarding the leaseback - he wants the tenant to pay their own utilities and will instal a separate meter for it. I believe this can be addressed through an amendment."

7. The Defendant executed the entire counter-offer, in the presence of Kaushik, on April 26, 2018. For greater certainty, the counter-offer which the Defendant accepted that day included both the lease-back term as proposed by the Plaintiff, and the sketch of the area to be leased back to the Plaintiff. As a result, the Plaintiff and the Defendant entered into a conditional Agreement of Purchase and Sale (the "Agreement"). The purchase price was \$10.5 million.

8. Only as a result of a scanning error, the lease-back term was not included in the Agreement which the Third Parties transmitted to the Plaintiff's agent. However, the sketch of the area to be leased back to the Plaintiff was included in the Agreement which the Third Parties transmitted to the Plaintiff's agent and, as described in paragraph 4 above, it called for the freezer and cooler space, and the front office area, to be leased-back to the Plaintiff.

9. On May 3, 2018, the Plaintiff's agent returned the executed Agreement to the Third Parties, as acknowledged by the Plaintiff. The Plaintiff had not, at that time, detected the scanning error. Therefore, the Agreement which it transmitted to the Third Parties did not include the lease-back term, but did include the sketch of the area to be leased back to the Plaintiff.

10. The Third Parties transmitted the conditional Agreement to the Defendant's transaction lawyer, Neil Boyko (the "Lawyer"), on May 10, 2018.

11. The Defendant was having difficulty coming up with the \$500,000 deposit which was due by May 18, 2018, when its conditions were to be waived. It needed a lengthy extension. On May 14, 2018, the Third Parties sent a draft Amendment to Agreement (the "Amendment") to the Defendant under cover of the following e-mail:

"Gentlemen, attached please find the amendment - to be initialed on page 1-4 where marked with X and to be fully signed on Page 5 where marked with an X

The following items to be noted:

- The Title search is changed from May 18 2018 to August 18 2018
- Deposit for \$250,000 was paid in three working days instead of two working days so this has been corrected and also \$500,000 to be paid on or before June 15 2018 as per your instructions.

- The Buyers Conditions have been taken out - which means the deal is firm once the Seller accepts this amendment
- **Sellers Leaseback has been amended to show payment of utilities based on actual readings (not proportionate) and a clause added to confirm three months rent deposit from the Tenant which will be adjusted from closing proceeds (bold added)**

Please feel free to call me anytime if you have any questions Thank you
Ajay Kaushik 519-759-5600"

12. The Amendment was consistent with the Third Parties advice to the Plaintiff's agent that the lease-back was acceptable with the changes as proposed by the Defendant and set out in paragraph 6 above.

13. At no time did the Defendant inquire from the Third Parties as to why a lease-back, which was supposedly removed from the Agreement entirely and was therefore no longer part of the transaction, was being amended.

14. On May 15, 2020, the Defendant returned the Amendment to the Third Parties, as executed by it.

15. The Third Parties transmitted the executed Amendment to the Plaintiff's agent on May 16, 2018.

16. The Plaintiff's agent responded twenty minutes later as follows:

"Please also send page of leaseback terms initialed by buyer as was not in original psa"

17. That afternoon, the Plaintiff's agent sent a revised Amendment to the Third Parties. The Plaintiff's agent explained in his e-mail:

“Attached as discussed.

We have referenced appendix of fully executed PSA in amendment and have PSA as schedule which includes page previously missed for clarity.

In your court to finalize.”

18. The Amendment as revised by the Plaintiff provided, inter alia, as follows:

15. SELLER LEASEBACK

Utilities: The Tenant shall pay its proportionate share for utilities unless the Buyer installs a separate meter or sub meter (at the sole cost of the Buyer) for space occupied by the Tenant at which point the Tenant shall pay for the actual utility consumption as documented by the separate meter or sub meter.

Deposit: The Tenant agrees to provide a rent deposit equal to first and last months net rent plus HST to the Buyer, which shall be adjusted from the proceeds at the Completion Date and applied to the first and last month rent due under the Leaseback.

Schedule "A":

Included as a schedule to this amendment is the fully executed Purchase and Sale Agreement (PSA) dated April 25th, 2018 which has slip sheeted Seller Leaseback terms initialed by the Buyer and Seller given this did not scan when accepted agreement was circulated. For clarity, the PSA shown in schedule shall be deemed the final PSA and treated as an original (bold added)

19. As noted in the revised Amendment, the Plaintiff's agent attached the complete Agreement to it, including the terms concerning the lease-back.

20. Although the Defendant accepted the revised Amendment, it did not supply the \$500,000 deposit by June 15, 2018 as required by the Amendment. It finally paid it on June 20, 2018.

21. On July 30, 2018, the Third Parties sent the following e-mail to the Lawyer:

"Good Morning Mr Boyko and Gabriela

As you are aware Mr. Mahal has purchased the above property with a closing date of August 27 2018. Mr Mahal has told me that you will be finalizing the lease agreement with the vendor before closing, for that purposes their lawyer's contact information is as follows, as well, a complete copy of the Agreement of Purchase and Sale is attached for your reference

Vendor's lawyer contact is:

Dan Schmidt
Waterloo, Ontario
519 804 2350 ext 401

Please let me know if you require any further information in this matter"

22. In August 2018 the Plaintiff and Defendant began to argue about whether or not the lease-back included the front office. There was no disagreement that the Plaintiff was entitled to a lease-back of the freezer and cooler space.

23. The Third Parties state that the Defendant seized upon this dispute as an excuse for not completing the subject transaction because it was unable to come up with the funds to close and/or because it had changed its mind about the acquisition.

24. The Third Parties deny that they breached any duties to the Defendant.

25. Further, or in the alternative, the Third Parties deny that the Defendant relied upon them regarding the terms of the Agreement and the Amendment. The Third Parties state that the Defendant relied upon the Lawyer in this regard.

26. In the alternative, the Third Parties deny that the Defendant's reliance upon them was reasonable. Without limiting the generality of the foregoing, the Third Parties state that:

- a. They had recommended to the Defendant that it seek legal advice in connection the documentation which it executed; and/or
- b. The Defendant was obliged to review the documentation which it executed in order to ensure that it conformed to its understanding of the deal; and/or
- c. The principals of the Defendant were experienced and/or sophisticated businessmen, who took their own counsel.

27. Further, or in the alternative, the Third Parties deny that the Defendant has sustained any damages. Without limiting the generality of the foregoing, the Third Parties state that the Defendant purchased the subject property for its market value.

28. In the alternative, the Third Parties state that the damages claimed by the Defendant are excessive and/or remote.

29. The Third Parties state that the loss, if any, was caused entirely, or, alternatively, partially, by the Defendant and/or by the Lawyer, both of whom were contributorily negligent.

30. The Third Parties plead and rely upon the provisions of the Negligence Act, R.S.O. 1990, c. N. 1, as amended.

31. The Third Parties state that the Defendant has failed to mitigate its damages. Without limiting the generality of the foregoing, the Third Parties state that the Plaintiff offered to move out of the front offices within four months of the closing of the subject transaction. The Third Parties state that the Defendant ought to have agreed to that proposal.

32. The Third Parties therefore request that the Third Party action be dismissed, with costs to them on a substantial indemnity basis.

Dated: November 30, 2020

KLEIN & SCHONBLUM ASSOCIATES

Barristers and Solicitors

Yonge-Eglinton Centre, Box 2406

2300 Yonge Street, Suite 2901

Toronto, Ontario, M4P 1E4

Aaron Postelnik (LSUC #32010-O)

aaron@ksalaw.com

Tel: (416) 480-0221

Fax: (416) 480-0017

Lawyers for the Third Parties

TO: **MILLER THOMSON LLP**

Accelerator Building

295 Hagey Blvd, Suite 300

Waterloo, Ontario N2L 6R5

Timothy McGurrin

Phone: 519-593-3221

Fax: 519-743-2540

Lawyers for the Plaintiff

TO: KIRWIN PARTNERS LLP
423 Pelissier Street
Windsor, Ontario
N9A 4L2

Rodney M. Godard
Phone: 519-255-9840, ext. 112
Fax: 519-255-1413

Angela Kubica
Phone: 519-255-9840, ext. 136
Fax: 519-255-1413

Lawyers for the Defendant

VIVIAN GROUP INC. Plaintiff and MAHAL VENTURE CAPITAL INC. Defendant

Court File No: CV-18-000601205-00A1

ONTARIO
SUPERIOR COURT OF JUSTICE
Proceeding commenced at KITCHENER

THIRD PARTIES DEFENCE

KLEIN & SCHONBLUM ASSOCIATES
Barristers & Solicitors
Yonge-Eglinton Centre, Box 2406
2300 Yonge Street, Suite 2901
TORONTO, ONTARIO M4P 1E4

Aaron Postelnik LSUC#: 32010-O
Tel: 416-480-0221
Fax: 416-480-0017

Lawyers for the Third Parties

APPENDIX “CC”

Superior Court of Justice
Commercial List

FILE/DIRECTION/ORDER

In the Matter of... Mahal Venture Capital Inc.
Plaintiff(s)

AND

Defendant(s)

Case Management Yes No by Judge: McBENNETT

Counsel	Telephone No:	Facsimile No:
(see counsel slip)		

- Order Direction for Registrar (No formal order need be taken out)
- Above action transferred to the Commercial List at Toronto (No formal order need be taken out)
- Adjourned to: _____
- Time Table approved (as follows):

The endorsement shall go as per Schedule A attached. The parties have consented to the relief in the first 3 paragraphs (as numbered by me) and agreed to the wording of the endorsement in line regard.

Counsel for the Trustee advises that counsel for the Developer has reviewed the language in para 2 and has

9 March 22
Date

McBENNETT
Judge's Signature

Additional Pages two

Superior Court of Justice
Commercial List

FILE/DIRECTION/ORDER

Judges Endorsment Continued

approved it. The Developer has not
attended today.

Mr Godard, given his limited retainer,
did not have instructions vis a vis
para 4. I approved it, in any
event, given the relief sought is
administrative in nature, and is
sensible.

M. J. T.

Schedule A

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE BANKRUPTCY OF MAHAL VENTURE
CAPITAL INC., OF THE CITY OF BRANTFORD, IN THE PROVINCE OF
ONTARIO**

Endorsement of Justice McEwen

March 9, 2022

M
①

The motion commenced by Santokh Mahal (“**Mr. Mahal**”) by Notice of Motion dated January 20, 2022, seeking, among other things, a declaration that the property acquired by Mahal Venture Capital Inc. (“**Mahal VC**”), as purchaser, pursuant to an agreement of purchase and sale between it and Aquabella Bayside Toronto Inc., as vendor, dated August 3, 2017 (the “**APS**”) is held in trust for the benefit of Mr. Mahal and is not divisible among creditors of Mahal VC (the “**Mahal Motion**”) has been abandoned by Mr. Mahal, with the consent of KSV Restructuring Inc., in its capacity as licenced insolvency trustee of Mahal VC (the “**Trustee**”). Mr. Mahal’s obligation to deliver a notice of abandonment pursuant to Rule 37.09(1) is hereby dispensed with, but Rule 37.09 shall otherwise be applicable to the Mahal Motion.

M
②

As between the Trustee and Mr. Mahal, all right, title and interest in and to (a) the APS, (b) the condominium municipally known as Suite GPH1, 118 Merchants’ Wharf, Toronto, Ontario, and (c) all deposits paid by Mahal VC under the APS ((a) through (c), collectively, the “**Condominium Property**”) are property of Mahal VC which has vested in the Trustee and constitutes property divisible among Mahal VC’s creditors in accordance with the *Bankruptcy and Insolvency Act* (Canada), and the Condominium Property is not held in trust by Mahal VC for Mr. Mahal or Jesse Mahal.

M
③

The issue of costs of the Mahal Motion is hereby adjourned *sine die*. If the parties cannot agree on costs, I can be spoken to at a brief case conference to discuss further steps.

M
④

This matter is hereby transferred to the Commercial List, and any future motions in these proceedings may be brought in the Commercial List, before me or another Judge of the Commercial List. All files in these proceedings maintained by the Bankruptcy Court shall be transferred to the Commercial List, and the Trustee is hereby authorized but not directed to request such a transfer.

M

APPENDIX “DD”

COURT FILE NO.: CV-21-00664778-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

BETWEEN:

SKYMARK FINANCE CORPORATION

APPLICANT

- AND -

**MAHAL VENTURE CAPITAL INC. AND
GOLDEN MILES FOOD CORPORATION**

RESPONDENTS

**AFFIDAVIT OF MITCH VININSKY
(Sworn August 15, 2023)**

I, Mitch Vininsky, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY:

1. I am a Managing Director of KSV Restructuring Inc. ("KSV").
2. Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) ("Court") made on October 1, 2021 ("Order"), KSV was appointed as receiver and manager (the "Receiver") of the assets, undertakings and properties of Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation ("Golden Miles", and together with Mahal VC, the "Companies") owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario.
3. I have been involved in the management of this mandate since the proceedings commenced. As such, I have knowledge of the matters to which I hereinafter depose.

4. On August 15, 2023, the Receiver issued its Fifth Report to Court in which it outlined its activities with respect to the Companies and provided information with respect to its fees.
5. I hereby confirm that attached as Exhibit "A" hereto are true copies of the accounts of the Receiver for the periods indicated and confirm that these accounts accurately reflect the services provided by the Receiver in this matter and the fees and disbursements claimed by it.
6. Additionally, attached hereto as Exhibit "B" is a summary of additional information with respect to all members of KSV who have worked on this matter, including their roles, hours and rates, and I hereby confirm that the list represents an accurate account of such information.
7. I consider the accounts to be fair and reasonable considering the circumstances connected with this administration.
8. I also confirm that the Receiver has not received, nor expects to receive, nor has the Receiver been promised any remuneration or consideration other than the amount claimed in the accounts.

SWORN BEFORE ME at the City of Toronto, on
August 15, 2023.



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires January 27, 2024



Mitch Vininsky

This is Exhibit "A" referred to in the Affidavit of
Mitch Vininsky sworn before me on
the 15th day of August, 2023



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires January 27, 2024



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

April 22, 2022

Invoice No: 2610
HST #: 818808768RT0001

Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation (“GM” and together with Mahal, the “Companies”)

For professional services rendered by KSV Restructuring Inc. in March 2022 in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

General

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding regularly with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Corresponding with Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles, regarding the Flour Mill and the Companies’ business and operations;
- Corresponding with Blakes regarding the Court-approved sale process (the “Sale Process”) for the Property being conducted by the Receiver, including a transaction (the “Transaction”) between the Receiver and 12175622 Ontario Inc. (the “Purchaser”), a corporation controlled by Santokh, which contemplates the sale to the Purchaser of substantially all of the Property pursuant to an asset purchase agreement dated March 18, 2022 (the “APA”);

- Corresponding with Dickinson Wright LLP (“DW”), counsel to the Mahals and the Purchaser, regarding the Transaction, the Companies’ affairs and these proceedings;
- Drafting the Receiver’s Third Report to Court dated April 4, 2022 (the “Third Report”) in connection with the Transaction, and discussing the same with Blakes;
- Preparing the Confidential Appendices to the Third Report;

Operation of the Flour Mill

- Corresponding and coordinating with vendors to provide services at the Flour Mill, including with;
 - Bell Canada Inc., with respect to telephone and internet services;
 - Enbridge Gas Inc. and Brantford Power, with respect the Companies’ existing utilities accounts;
 - Millennium Alarm Responses, in respect of regular mobile security patrols at the Real Property;
 - Abell Pest Control, to schedule on-going pest control service; and
 - Convergint Technologies Ltd., including responding to notifications from the burglar and fire alarm monitoring services;
- Reviewing purchase orders and invoices submitted by the vendors, and preparing disbursements in connection with the same;
- Corresponding with Tert & Ross Ltd., a party engaged by the Receiver for certain on-site activities, including to:
 - monitor security cameras at the Flour Mill;
 - attend at the Flour Mill to coordinate on-site activities;
 - provide for general maintenance at the Property;
 - other tasks, as requested by the Receiver;
- Reviewing correspondence from the City of Brantford regarding the status of the outstanding property taxes in connection with the Real Property;
- Corresponding with Canada Revenue Agency regarding the Companies’ payroll and HST accounts;
- Preparing HST filings for the Companies;

Sale Process

- Following up with parties on the Sale Process buyers list, including prospective strategic buyers, financial buyers and liquidators, by way of phone calls and email correspondence;
- Managing and updating a virtual data room (“VDR”) with financial, operational and other information regarding the Flour Mill and the Companies;
- Providing interested parties that executed a confidentiality agreement with access to the VDR;
- Attending calls, emails and diligence requests from interested parties, including to facilitate site tours;
- Corresponding with Colliers Macaulay Nicolls Ontario Inc. (“Colliers”), the listing agent for the Real Property, regarding the status of its marketing process;
- Reviewing and summarizing twelve (12) purchase offers received on March 7, 2022, the bid deadline for the Sale Process;
- Discussing the purchase offers with Blakes, including attending a call on March 8, 2022 to discuss the same;
- Discussing the offers received with Skymark and Chaitons;
- Discussing the purchase offers with Colliers, including attending a call on March 8, 2022 to discuss the same;
- Attending follow up calls with bidders regarding their respective offers, including to clarify certain terms of the offers;
- Engaging in negotiation discussions with the Purchaser and DW regarding the Transaction, including providing comments on the APA;
- Reviewing correspondence between Blakes and DW regarding the Transaction and the APA;
- Dealing with several diligence and additional information requests by the Purchaser, including to facilitate a site tour on April 1, 2022;

Other

- Corresponding regularly with RCM Capital Management, the interim lender (the “Lender”) regarding the status of the receivership proceedings;
- Preparing a funding request on March 3, 2022 for the Lender;
- Corresponding with Aon Reed Stenhouse Inc., an insurance broker, regarding a new insurance policy for the Companies;
- Corresponding with Chaitons and Skymark regarding the Transaction;
- Responding to inquiries from creditors and vendors regarding these proceedings;

- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$	50,451.38
HST		<u>6,558.68</u>
Total due	\$	<u><u>57,010.06</u></u>

KSV Restructuring Inc.
 Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending March 31, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	28.00	18,900.00
Mitch Vininsky	675	18.90	12,757.50
Murtaza Tallat	495	36.40	18,018.00
Other Staff and administration		4.10	732.50
Total fees		<u>83.30</u>	<u>50,408.00</u>
Out-of-pocket disbursements			43.38
Total fees and disbursements			<u><u>50,451.38</u></u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

May 24, 2022

Invoice No: 2642

HST #: 818808768RT0001

Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation (“GM” and together with Mahal, the “Companies”)

For professional services rendered by KSV Restructuring Inc. in April 2022 in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

General

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding regularly with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Corresponding with Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles, regarding the Flour Mill and the Companies’ business and operations;
- Corresponding with Blakes regarding the Court-approved sale process (the “Sale Process”) for the Property being conducted by the Receiver, including a transaction (the “Transaction”) between the Receiver and 12175622 Ontario Inc. (the “Purchaser”), a corporation controlled by Santokh, which contemplates the sale to the Purchaser of substantially all of the Property pursuant to an asset purchase agreement dated March 18, 2022 (the “APA”);

- Corresponding with Dickinson Wright LLP (“DW”), counsel to the Mahals and the Purchaser, regarding the Transaction, the Companies’ affairs and these proceedings;
- Finalizing the Receiver’s Third Report to Court dated April 4, 2022 (the “Third Report”) in connection with the Transaction, and discussing the same with Blakes;
- Drafting the Receiver’s Supplement to the Third Report dated April 8, 2022 (the “Third Report Supplement”) and discussing the same with Blakes;
- Preparing the confidential appendix to the Third Report Supplement;
- Reviewing a proof of claim dated April 1, 2022 filed by Caterpillar Financial Services Limited (“Caterpillar”) regarding its equipment (the “Caterpillar Equipment”) financed by Golden Miles;
- Corresponding with Caterpillar regarding its proof of claim and discussing the same with Blakes;
- Facilitating a return of the Caterpillar Equipment to Caterpillar on April 12, 2022;
- Reviewing a letter from Birdseye Security Solutions (“Birdseye”) dated April 1, 2022 regarding its security equipment installed at the Flour Mill;
- Reviewing a draft response from Blakes to Birdseye dated April 4, 2022;

Operation of the Flour Mill

- Corresponding and coordinating with vendors to provide services at the Flour Mill, including with:
 - Bell Canada Inc., with respect to telephone and internet services;
 - Enbridge Gas Inc. and Brantford Power, with respect the Companies’ existing utilities accounts;
 - Millennium Alarm Responses, in respect of regular mobile security patrols at the Real Property;
 - Abell Pest Control, to schedule on-going pest control service; and
 - Convergint Technologies Ltd., including responding to notifications from the burglar and fire alarm monitoring services;
- Reviewing purchase orders and invoices submitted by the vendors, and preparing disbursements in connection with the same;
- Corresponding with Tert & Ross Ltd., a party engaged by the Receiver for certain on-site activities, including to:
 - monitor security cameras at the Flour Mill;
 - attend at the Flour Mill to coordinate on-site activities;

- provide for general maintenance at the Property;
- other tasks, as requested by the Receiver;
- Reviewing correspondence from the City of Brantford regarding the status of the outstanding property taxes in connection with the Real Property;
- Corresponding with Canada Revenue Agency regarding the Companies' payroll and HST accounts;
- Preparing HST filings for the Companies;

Sale Process

- Negotiating an amendment to the APA dated April 7, 2022 (the "Amended APA") to remove the Caterpillar Equipment from the assets subject to the Transaction;
- Corresponding with Blakes and DW regarding the Amended APA;
- Corresponding extensively with Blakes and DW regarding the conditions precedent to closing the Transaction;
- Corresponding with Colliers Macaulay Nicolls Ontario Inc. ("Colliers"), the listing agent for the Real Property, regarding the status of the Transaction;

Other

- Corresponding regularly with RCM Capital Management, the interim lender (the "Lender") regarding the status of the receivership proceeding;
- Preparing a funding request on April 6, 2022 for the Lender;
- Corresponding with Chaitons and Skymark regarding the Transaction and the Amended APA;
- Attending a call with Chaitons on April 22, 2022 regarding equipment subject to Skymark's security;
- Preparing the Receiver's interim report pursuant to Subsection 246(2) of the *Bankruptcy and Insolvency Act*;
- Responding to inquiries from creditors and vendors regarding these proceedings;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$ 29,638.18
HST	3,852.96
Total due	\$ <u>33,491.14</u>

KSV Restructuring Inc.
 Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending April 30, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	16.00	10,800.00
Mitch Vininsky	675	12.20	8,235.00
Murtaza Tallat	495	19.20	9,504.00
Other Staff and administration		6.30	1,095.50
Total fees		47.40	29,634.50
Out-of-pocket disbursements - postage			3.68
Total fees and disbursements			29,638.18



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

June 10, 2022

Invoice No: 2669
HST #: 818808768RT0001

Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation (“GM” and together with Mahal, the “Companies”)

For professional services rendered by KSV Restructuring Inc. in May 2022 in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

General

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding regularly with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Corresponding with Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles, regarding the Flour Mill and the Companies’ business and operations;
- Corresponding with Blakes regarding the Court-approved sale process (the “Sale Process”) for the Property being conducted by the Receiver, including a transaction (the “Transaction”) between the Receiver and 12175622 Ontario Inc. (the “Purchaser”), a corporation controlled by Santokh, which contemplates the sale to the Purchaser of substantially all of the Property pursuant to an asset purchase agreement dated March 18, 2022 (as amended);

- Corresponding with Dickinson Wright LLP (“DW”), counsel to the Mahals and the Purchaser, regarding the Transaction, the Companies’ affairs and these proceedings;
- Corresponding extensively with Blakes and DW regarding the conditions precedent to closing the Transaction;
- Corresponding extensively with Blakes regarding the closing of the Transaction on May 18, 2022, including to review all documents prepared in connection with the closing;
- Corresponding with Colliers Macaulay Nicolls Ontario Inc. (“Colliers”), the listing agent for the Real Property, regarding the status of the Transaction, including the commission owing to Colliers;

Operation of the Flour Mill

- Corresponding and coordinating with vendors to provide services at the Flour Mill, including with:
 - Bell Canada Inc., with respect to telephone and internet services;
 - Enbridge Gas Inc. and Brantford Power, with respect the Companies’ existing utilities accounts;
 - Millennium Alarm Responses, in respect of regular mobile security patrols at the Real Property;
 - Abell Pest Control, to schedule on-going pest control service; and
 - Convergint Technologies Ltd., including responding to notifications from the burglar and fire alarm monitoring services;
- Reviewing purchase orders and invoices submitted by the vendors, and preparing disbursements in connection with the same;
- Corresponding with the vendors regarding the closing of the Transaction and the transfer and/or termination of the existing services;
- Corresponding with Tert & Ross Ltd., a party engaged by the Receiver for certain on-site activities, including to:
 - monitor security cameras at the Flour Mill;
 - attend at the Flour Mill to coordinate on-site activities;
 - provide for general maintenance at the Property;
 - other tasks, as requested by the Receiver;
- Corresponding with Canada Revenue Agency regarding the Companies’ payroll and HST accounts;
- Preparing HST filings for the Companies;

Other

- Corresponding with RCM Capital Management, the interim lender (the “Lender”), including to advise of the closing of the Transaction;
- Reviewing a payout statement prepared by the Lender and attending a call with the Lender on May 19, 2022 regarding the same;
- Corresponding with Chaitons and Skymark regarding the Transaction;
- Responding to inquiries from creditors and vendors regarding these proceedings;
- Reviewing letters prepared by Blakes to the City of Brantford (the “City”) regarding the closing of the Transaction and certain priority payments owing to the City;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$	12,920.71
HST		<u>1,679.69</u>
Total due	\$	<u><u>14,600.40</u></u>

KSV Restructuring Inc.
 Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending May 31, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	2.50	1,687.50
Mitch Vininsky	675	4.90	3,307.50
Murtaza Tallat	495	15.55	7,697.25
Other Staff and administration		1.05	185.50
Total fees		22.95	12,877.75
Out-of-pocket disbursements (courier)			42.96
Total fees and disbursements			12,920.71



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

October 6, 2022

Invoice No: 2788

HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation (“GM”
and together with Mahal, the “Companies”)**

For professional services rendered by KSV Restructuring Inc. for the period June 1, 2022 to September 30, 2022 in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Reviewing correspondence between Blakes and Dickinson Wright LLP (“DW”), counsel to Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles and 12175622 Ontario Inc. (the “Purchaser”), a corporation controlled by Santokh, regarding the Companies’ affairs and these proceedings, including a transaction (“Transaction”) between the Receiver and the Purchaser for substantially all of the Property;
- Corresponding with the vendors regarding the closing of the Transaction and the transfer and/or termination of the existing services;
- Corresponding with Enbridge Gas Inc. with respect to an assignment of the Companies’ existing utilities contract to the Purchaser and reviewing correspondence between Blakes and DW regarding the same;
- Reviewing final invoices submitted by vendors of the Flour Mill, and preparing disbursements in connection with the same;

- Corresponding with Gill & Co., the Companies' external accountants, on June 1, 2022, regarding the Companies' HST filings;
- Corresponding with Canada Revenue Agency ("CRA") regarding the Companies' payroll and HST accounts, including on June 5, July 6, July 27 and August 31, 2022;
- Preparing a letter to the CRA dated July 7, 2022;
- Preparing HST filings for the Companies;
- Reviewing correspondence between Chaitons and DW regarding a dispute concerning priorities for distributions from the proceeds of the Transaction and discussing the same with Blakes;
- Corresponding with Blakes on July 6, 2022 regarding the allocation of the purchase price of the Transaction;
- Reviewing an offer for the sale of certain of the Companies' ongoing litigation and discussing the same with Blakes, including on July 11, July 13, August 17, August 25, August 26, August 28 and August 29, 2022;
- Responding to inquiries from creditors and vendors regarding these proceedings;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees and disbursements	\$	19,397.40
HST		<u>2,521.66</u>
Total due	\$	<u><u>21,919.06</u></u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending September 30, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	14.50	9,787.50
Mitch Vininsky	675	6.70	4,522.50
Murtaza Tallat	495	8.40	4,158.00
Other Staff and administration		4.65	828.75
Total fees		<u>29.60</u>	<u>19,296.75</u>
Add: Out-of-pocket disbursements			
Postage			26.66
Courier			73.99
Out-of-pocket disbursements			<u>100.65</u>
Total fees and disbursements			<u><u>19,397.40</u></u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

November 16, 2022

Invoice No: 2832

HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation
("GM" and together with Mahal, the "Companies")**

For professional services rendered by KSV Restructuring Inc. for October, 2022 in its capacity as receiver and manager (the "Receiver") of all assets, undertakings and properties of the Companies owned or used in connection with the flour mill ("Flour Mill") located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the "Real Property" and together with the Flour Mill, the "Property") appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 ("Receivership Order"), including;

- Corresponding with Skymark Finance Corporation ("Skymark") and Chaitons LLP ("Chaitons"), Skymark's counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP ("Blakes"), the Receiver's counsel, regarding the receivership proceedings, as further outlined below;
- Reviewing correspondence between Blakes and Dickinson Wright LLP ("DW"), counsel to Jesse Mahal ("Jesse"), sole officer, director and shareholder of Mahal VC, Santokh Mahal ("Santokh" and together with Jesse, the "Mahals"), the sole officer, director and shareholder of Golden Miles and 12175622 Ontario Inc., a corporation controlled by Santokh, regarding the Companies' affairs and these proceedings, including regarding a dispute concerning priorities for distributions from the proceeds of a transaction for the Property (the "Priorities Dispute");
- Reviewing correspondence between Chaitons and DW regarding the Priorities Dispute and discussing the same with Blakes;
- Reviewing a responding Motion of Record of Santokh dated October 24, 2022, filed in connection with the Priorities Dispute and discussing the same with Blakes;
- Reviewing a Supplementary Reply Affidavit of Santokh dated October 26, 2022 (the "Santokh Affidavit"), filed in connection with the Priorities Dispute and discussing the same with Blakes, including attending a call with Blakes on October 28, 2022;

- Reviewing financial information contained in the Santokh Affidavit and preparing questions for Santokh and DW regarding the same;
- Reviewing correspondence between Chaitons, DW and Blakes regarding an examination of Santokh in connection with the Priorities Dispute;
- Preparing the Fourth Report of the Receiver dated November 1, 2022 (the “Fourth Report”), prepared in connection with the Priorities Dispute;
- Corresponding extensively with Blakes regarding the Fourth Report;
- Reviewing a notice from Canada Revenue Agency regarding an audit of the Companies’ HST accounts;
- Preparing HST filings for the Companies;
- Preparing the Receiver’s interim report pursuant to Subsection 246(2) of the *Bankruptcy and Insolvency Act*;
- Reviewing an offer for the sale of certain of the Companies’ ongoing litigation and discussing the same with Blakes, including on October 14, 18, 19 and 28, 2022;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	19,791.25
HST		<u>2,572.86</u>
Total due	\$	<u>22,364.11</u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending October 31, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	8.00	5,400.00
Mitch Vininsky	675	17.70	11,947.50
Murtaza Tallat	495	4.00	1,980.00
Other Staff and administration		2.35	463.75
Total fees			<u>19,791.25</u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
150 King Street West, Suite 2308
Toronto, ON M5H 1J9

January 4, 2023

Invoice No: 2902
HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. ("Mahal VC") and Golden Miles Food Corporation
("GM" and together with Mahal, the "Companies")**

For professional services rendered by KSV Restructuring Inc. for November, 2022 in its capacity as receiver and manager (the "Receiver") of all assets, undertakings and properties of the Companies formerly owned or used in connection with the flour mill ("Flour Mill") located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the "Real Property" and together with the Flour Mill, the "Property") appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 ("Receivership Order"), including;

- Corresponding with Skymark Finance Corporation ("Skymark") and Chaitons LLP ("Chaitons"), Skymark's counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP ("Blakes"), the Receiver's counsel, regarding the receivership proceedings, as further outlined below;
- Reviewing correspondence between Blakes and Dickinson Wright LLP ("DW"), counsel to Jesse Mahal ("Jesse"), sole officer, director and shareholder of Mahal VC, Santokh Mahal ("Santokh" and together with Jesse, the "Mahals"), the sole officer, director and shareholder of Golden Miles, and 12175622 Ontario Inc., a corporation controlled by Santokh, regarding the Companies' affairs and these proceedings, including regarding a dispute concerning priorities for distributions from the proceeds of a transaction for the Property (the "Priorities Dispute");
- Reviewing correspondence between Chaitons and DW regarding the Priorities Dispute and discussing the same with Blakes;
- Finalizing the Receiver's Motion Record returnable November 4, 2022 in connection with the Priorities Dispute;
- Reviewing correspondence between Chaitons, DW and Blakes regarding a case conference in connection with the Priorities Dispute;

- Attending a case conference on November 4, 2022 in connection with the Priorities Dispute;
- Reviewing a letter from Bennett Jones LLP dated November 7, 2022, in connection with a trust claim asserted by its client against the Companies;
- Reviewing and commenting on a letter from Blakes to DW dated November 11, 2022 to request information and disclosures in connection with Court materials filed by Santokh concerning the Priorities Dispute;
- Reviewing a response letter from DW dated November 24, 2022;
- Reviewing and commenting on a letter from Blakes to Gill & Co. Chartered Accountants, the Companies' external accountants, dated November 15, 2022, requesting information and disclosures;
- Attending a call with Blakes on November 29, 2022 regarding the Priorities Dispute;
- Preparing HST filings for the Companies;
- Attending a call with the Canada Revenue Agency on November 16, 2022, regarding the Companies' HST accounts;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	4,633.00
HST		<u>602.29</u>
Total due	\$	<u><u>5,235.29</u></u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending November 30, 2022

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	675	1.00	675.00
Mitch Vininsky	675	4.20	2,835.00
Murtaza Tallat	495	1.65	816.75
Other Staff and administration		1.75	306.25
Total fees		<u>6.85</u>	<u>4,633.00</u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300, Box 20
Toronto, ON M5J 2W3

February 21, 2023

Invoice No: 2986
HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation
 (“GM” and together with Mahal, the “Companies”)**

For professional services rendered by KSV Restructuring Inc. for the period December 1, 2022 to January 31, 2023, in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies formerly owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Reviewing correspondence between Blakes and Dickinson Wright LLP (“DW”), counsel to Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles, and 12175622 Ontario Inc., a corporation controlled by Santokh, regarding the Companies’ affairs and these proceedings, including regarding a dispute concerning priorities for distributions from the proceeds of a transaction for the Property (the “Priorities Dispute”);
- Reviewing correspondence between Chaitons and DW regarding the Priorities Dispute and discussing the same with Blakes;
- Preparing the Supplement to the Fourth Report of the Receiver dated December 8, 2022, in connection with the Priorities Dispute;
- Reviewing a letter from DW dated December 15, 2022 in response to the Receiver’s request for certain financial and other information and discussing the same with Blakes;

- Corresponding with Blakes regarding an examination of Santokh scheduled on December 19, 2022;
- Reviewing the Factum of Santokh dated January 11, 2023, filed in connection with a motion originally scheduled for January 16, 2023 concerning the Priorities Dispute (the "Priorities Dispute Motion");
- Reviewing the Factum of Skymark dated January 12, 2023, filed in connection with the Priorities Dispute Motion;
- Reviewing and providing comments on the Receiver's Factum dated January 12, 2023, filed in connection with the Priorities Dispute Motion;
- Corresponding extensively with Blakes regarding all materials filed in connection with the Priorities Dispute Motion;
- Corresponding with Blakes regarding a proposed adjournment of the Priorities Dispute Motion;
- Preparing, in draft, a report of the Receiver in connection with an upcoming motion concerning the allocation of the proceeds from the sale of the Property;
- Preparing, in draft, a statement of receipts and disbursements as allocated between GM and Mahal VC;
- Corresponding with Altus Group regarding a potential review of the claim by Vicano Construction Limited;
- Attending a call with the Ontario Provincial Police on January 25, 2023, regarding tobacco found at the Flour Mill and discussing the same with Blakes;
- Preparing HST filings for the Companies;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	31,619.00
HST		4,110.47
Total due	\$	<u>35,729.47</u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending January 31, 2023

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	700	2.00	1,400.00
Mitch Vininsky	675 - 700	34.00	23,460.00
Murtaza Tallat	495 - 525	12.30	6,211.50
Other Staff and administration		2.75	547.50
Total fees		<u>51.05</u>	<u>31,619.00</u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300, Box 20
Toronto, ON M5J 2W3

April 11, 2023

Invoice No: 3072

HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation
 (“GM” and together with Mahal, the “Companies”)**

For professional services rendered by KSV Restructuring Inc. for the period February 1, 2023 to March 31, 2023, in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies formerly owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Reviewing correspondence between Blakes and Dickinson Wright LLP (“DW”), counsel to Jesse Mahal (“Jesse”), sole officer, director and shareholder of Mahal VC, Santokh Mahal (“Santokh” and together with Jesse, the “Mahals”), the sole officer, director and shareholder of Golden Miles, and 12175622 Ontario Inc., a corporation controlled by Santokh, regarding the Companies’ affairs and these proceedings, including regarding a dispute concerning priorities for distributions from the proceeds of a transaction for the Property (the “Priorities Dispute”);
- Reviewing a letter from DW dated February 15, 2023 regarding an offer to purchase certain of the litigation claims held by the Companies;
- Reviewing and providing comments on a responding letter from Blakes dated February 23, 2023 regarding the litigation claims;
- Reviewing a letter from DW dated February 24, 2023 regarding certain unpaid property tax amounts related to the Property;

- Reviewing two Omit Tax Bills from the City of Brantford in respect of the Property and discussing the same with Blakes;
- Preparing, in draft, a report of the Receiver in connection with the allocation of the proceeds from the sale of the Property (the “Draft Report”);
- Corresponding with Corporate Assets Inc., regarding the valuation of certain of the personal property of GM;
- Preparing, in draft, a statement of receipts and disbursements as allocated between GM and Mahal VC;
- Preparing updated interest calculations for the secured debt owing by the Companies to Skymark;
- Reviewing correspondence between Blakes and various interested parties and their counsel, regarding the Draft Report;
- Corresponding with Alvarez & Marsal Canada Inc., and its counsel, Fasken Martineau Dumoulin LLP, regarding the receivership of Skymark and its impact on the receivership of the Companies, including attending calls on March 7 and 12, 2023;
- Attending in Court on March 13, 2023 in connection with a motion concerning the Priorities Dispute;
- Corresponding with Altus Group (“Altus”) regarding a potential review of the claim by Vicano Construction Limited;
- Reviewing information requested by Altus and preparing responses;
- Preparing HST filings for the Companies;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	36,807.75
HST		4,785.01
Total due	\$	<u>41,592.76</u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending March 31, 2023

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	700	1.50	1,050.00
Mitch Vininsky	700	45.90	32,130.00
Murtaza Tallat	525	5.25	2,756.25
Other Staff and administration		4.30	871.50
Total fees		<u>56.95</u>	<u>36,807.75</u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300, Box 20
Toronto, ON M5J 2W3

June 9, 2023

Invoice No: 3160
HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation
 (“GM” and together with Mahal, the “Companies”)**

For professional services rendered by KSV Restructuring Inc. for the period April 1, 2023 to May 31, 2023, in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies formerly owned or used in connection with the flour mill (“Flour Mill”) located on the property municipally known as 155 Adams Blvd., Brantford, Ontario (the “Real Property” and together with the Flour Mill, the “Property”) appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021 (“Receivership Order”), including;

- Corresponding with Skymark Finance Corporation (“Skymark”) and Chaitons LLP (“Chaitons”), Skymark’s counsel, regarding the receivership proceedings;
- Corresponding with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Corresponding with Altus Group (“Altus”) regarding a potential review of the claim by Vicano Construction Limited (“Vicano”);
- Reviewing information requested by Altus and preparing responses;
- Reviewing correspondence between Blakes and Vicano regarding information requested by Altus, including on April 6, 17, 19 and 27, 2023 and May 10, 18, and 24, 2023;
- Reviewing an Endorsement of Justice McEwen dated May 10, 2023 in connection with a motion heard on March 13, 2023 regarding a dispute concerning priorities for distributions from the proceeds of a transaction for the Property, and discussing the same with Blakes;
- Preparing the Receiver’s interim report pursuant to Subsection 246(2) of the *Bankruptcy and Insolvency Act*;

- Preparing HST filings for the Companies;
- Convening internal meetings; and
- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	9,688.75
HST		<u>1,259.54</u>
Total due	\$	<u><u>10,948.29</u></u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending May 31, 2023

Personnel	Rate (\$)	Hours	Amount (\$)
Noah Goldstein	700	2.00	1,400.00
Mitch Vininsky	700	7.80	5,460.00
Murtaza Tallat	525	2.50	1,312.50
Other Staff and administration		5.65	1,516.25
Total fees		<u>17.95</u>	<u>9,688.75</u>



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INVOICE

Mahal Venture Capital Inc. and Golden Miles Food Corporation
c/o KSV Restructuring Inc.
220 Bay Street, Suite 1300, Box 20
Toronto, ON M5J 2W3

August 9, 2023

Invoice No: 3213

HST #: 818808768RT0001

**Re: Mahal Venture Capital Inc. (“Mahal VC”) and Golden Miles Food Corporation
 (“GM” and together with Mahal, the “Companies”)**

For professional services rendered for the period June 1, 2023 to July 31, 2023 by KSV Restructuring Inc., in its capacity as receiver and manager (the “Receiver”) of all assets, undertakings and properties of the Companies formerly owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario appointed pursuant to an order of the Ontario Superior Court of Justice issued on October 1, 2021, including;

- Corresponding with Blake, Cassels & Graydon LLP (“Blakes”), the Receiver’s counsel, regarding the receivership proceedings, as further outlined below;
- Corresponding with Altus Group (“Altus”) regarding its review of the claim by Vicano Construction Limited (“Vicano”);
- Reviewing a report prepared by Altus (the “Altus Report”) and corresponding with Altus regarding the same, including on June 1, 2, 6, 7, 22, 2023 and July 22, 2023;
- Corresponding with Blakes regarding the Altus Report, including on June 5, 2023;
- Corresponding with Blakes regarding a dispute concerning a cost reward pursuant to an Endorsement of Justice McEwen dated May 10, 2023 (the “Costs Dispute”);
- Reviewing an Endorsement of Justice McEwen dated June 30, 2023 in connection with the Costs Dispute and discussing the same with Blakes;
- Corresponding with the Canada Revenue Agency regarding an audit of the Companies’ HST accounts;
- Preparing the Receiver’s interim report to the Office of the Superintendent of Bankruptcy;
- Convening internal meetings; and

- Dealing with all other matters not otherwise referred to herein.

Total fees	\$	8,997.50
HST		<u>1,169.68</u>
Total due	\$	<u>10,167.18</u>

KSV Restructuring Inc.
Mahal Venture Capital Inc. and Golden Miles Food Corporation

Time Summary

For the period ending July 31, 2023

Personnel	Rate (\$)	Hours	Amount (\$)
Mitch Vininsky	700	11.20	7,840.00
Murtaza Tallat	525	1.45	761.25
Other Staff and administration		1.95	396.25
Total fees		<u>14.60</u>	<u>8,997.50</u>

This is Exhibit "B" referred to in the Affidavit of
Mitch Vininsky sworn before me on
the 15th day of August, 2023



Rajinder Kashyap, a Commissioner, etc.,
Province of Ontario, for KSV Restructuring Inc.
Expires January 27, 2024

Mahal Venture Capital Inc. and Golden Miles Food Corporation
Schedule of Professionals' Time and Rates
For the Period of March 1, 2022 to July 31, 2023

<u>Name</u>	<u>Role</u>	<u>Hours</u>	<u>Billing Rate</u> <u>(Per Hour)*</u>	<u>Total Fees by</u> <u>Professional</u> <u>(\$)</u>
Noah Goldstein	All aspects of mandate	60	\$675 to \$700	40,300.00
Mitch Vininsky	All aspects of mandate	153	\$675 to \$700	105,610.00
Murtaza Tallat	Mandate assistance	88	\$495 to \$525	43,711.50
Other staff and administrative		29	\$160 - \$210	5,848.25
Total hours				328.85
Total fees				\$ 195,469.75
Average hourly rate				\$ 594.40

*The hourly rates increased effective January 1, 2023.

APPENDIX “EE”

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

SKYMARK FINANCE CORPORATION

Applicant

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

AFFIDAVIT OF CHRIS BURR

I, CHRIS BURR, of the City of Toronto, in the Province of Ontario, MAKE OATH

AND SAY:

1. I am a Partner at the law firm of Blake, Cassels & Graydon LLP (“**Blakes**”), counsel to KSV Restructuring Inc. (“**KSV**”) in its capacity as receiver and manager (the “**Receiver**”) of the assets, undertakings and properties of Mahal Venture Capital Inc. and Golden Miles Food Corporation (together, the “**Companies**”) owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario and, as such, I have knowledge of the matters to which I hereinafter depose.

2. KSV was appointed Receiver of the Companies pursuant to an order of the Ontario Superior Court of Justice (Commercial List) dated October 1, 2021, as amended (the “**Receivership Order**”).

3. Pursuant to the terms of the Receivership Order, the Receiver retained Blakes to advise it with regards to matters related to its appointment and the performance of its duties and powers.

4. Blakes’ fees and disbursements for the period to February 28, 2022 were passed and approved by the Order of Justice Gilmore dated April 11, 2022.

5. Blakes’ fees and disbursements for the period from March 1, 2022 to July 31, 2023 (the “**Period**”) are summarized in the invoices rendered to the Receiver (the “**Invoices**”). The Invoices are a fair and accurate description of the services provided, the disbursements incurred and the amounts charged by Blakes, and are calculated based on Blakes’ standard rates and charges. The Invoices contain information and advice over which privilege is asserted, and which privilege is not waived. As a result, redacted copies of the Invoices and a summary of the Invoices are attached hereto and marked as **Exhibit “A”**. Copies of the complete Invoices have been provided to the Receiver.

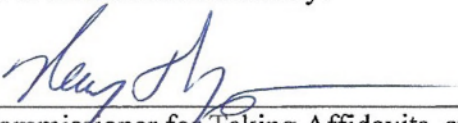
6. As set out in the summary included at Exhibit “A”, Blakes expended a total of 425.6 hours at an average hourly rate of \$790.24 during the Period.

7. Attached hereto and marked as **Exhibit “B”** is a summary of the lawyers whose services are reflected on the Invoices, including year of call, hourly rate and the total fees and hours billed.


8. The total amount being claimed for the work performed by Blakes during the Period is \$381,993.52, including \$336,326.00 for fees, \$798.90 for taxable disbursements, \$1,042.35 for non-taxable disbursements, and \$43,826.27 for HST.

9. This affidavit is sworn in support of the motion for, among other things, approval of the fees and disbursements of the Receiver and those of its legal representatives and for no other purpose.

SWORN BEFORE ME)
 in person OR by video conference)
 by Chris Burr of the City of Toronto, before me)
 at the City of Brampton, in the Regional)
 Municipality of Peel, on August 14, 2023, in)
 accordance with O. Reg.431/20, Administering)
 Oath or Declaration Remotely.)



 A Commissioner for Taking Affidavits, etc.



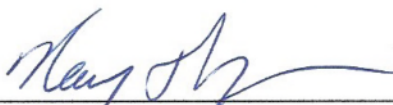
CHRIS BURR

Nancy Ann Thompson, a Commissioner, etc.,
 Province of Ontario, for Blake, Cassels & Graydon LLP,
 Barristers and Solicitors. Expires July 13, 2024.

This is **Exhibit "A"** referred to in the

Affidavit of Chris Burr

sworn before me by video conference
this 14th day of August, 2023



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors. Expires July 13, 2024.

SUMMARY OF INVOICES OF BLAKE, CASSELS & GRAYDON
(Period from March 1, 2022 to July 31, 2023)

Period Ending	Fees	Disb. Subject to HST	Disb. Not Subject to HST	Subtotal	HST	Total	Hours
March 31, 2022	\$62,798.00	\$184.10	\$227.00	\$63,209.10	\$8,187.67	\$71,396.77	84.7
April 30, 2022	\$74,625.50	\$129.87	\$526.78	\$75,282.15	\$9,718.20	\$85,000.35	100.7
May 31, 2022	\$20,232.50	\$0.00	\$0.00	\$20,232.50	\$2,630.23	\$22,862.73	26.0
June 30, 2022	\$17,096.00	\$52.48	\$8.00	\$17,156.48	\$2,229.31	\$19,385.79	22.2
July 31, 2022	\$5,912.50	\$0.00	\$0.00	\$5,912.50	\$768.63	\$6,681.13	6.7
September 30, 2022	\$15,278.50	\$0.75	\$0.00	\$15,279.25	\$1,986.31	\$17,265.56	17.2
October 31, 2022	\$20,552.50	\$431.70	\$280.57	\$21,264.77	\$2,727.95	\$23,992.72	24.7
November 30, 2022	\$9,861.00	\$0.00	\$0.00	\$9,861.00	\$1,281.93	\$11,142.93	12.4
December 31, 2022	\$3,358.50	\$0.00	\$0.00	\$3,358.50	\$436.61	\$3,795.11	4.1
January 31, 2023	\$57,707.00	\$0.00	\$0.00	\$57,707.00	\$7,501.91	\$65,208.91	73.3
February 28, 2023	\$13,907.00	\$0.00	\$0.00	\$13,907.00	\$1,807.91	\$15,714.91	15.3
March 31, 2023	\$19,888.00	\$0.00	\$0.00	\$19,888.00	\$2,585.44	\$22,473.44	21.1
May 31, 2023	\$4,036.00	\$0.00	\$0.00	\$4,036.00	\$524.68	\$4,560.68	4.3
June 30, 2023	\$10,113.00	\$0.00	\$0.00	\$10,113.00	\$1,314.69	\$11,427.69	11.9
July 31, 2023	\$960.00	\$0.00	\$0.00	\$960.00	\$124.80	\$1,084.80	1.0
Totals:	\$336,326.00	\$798.90	\$1,042.35	\$338,167.25	\$43,826.27	\$381,993.52	425.6

Average Hourly Rate:

\$790.24



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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Please write invoice
 number(s) on cheque

April 29, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2309574
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles/Mahal Venture Capital Debt Review

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended March 31, 2022, as follows:

	Total Fees	\$ 62,798.00
<u>Taxable Disbursement(s)</u>		
eSummaries	\$ 93.20	
OnCorp PPSA (electronic)	28.40	
Search Fees	62.50	
		\$ 184.10
<u>Non-taxable Disbursement(s)</u>		
Government Fees	\$ 37.00	
Off Title Searches-Non Taxable	190.00	
		\$ 227.00
	Harmonized Sales Tax (13.0%)	8,187.67
	TOTAL DUE IN CANADIAN CURRENCY	\$ 71,396.77 CAD <i>mk</i>



Invoice: 2309574
 Date: April 29, 2022
 Page: 2

Re: Golden Miles/Mahal Venture Capital Debt Review (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/03/22	Burr, Chris	Engaged regarding notice of intention to enforce security received from City of Brantford.	0.3	895.00	268.50
03/07/22	Burr, Chris	Engaged regarding bid deadline and APAs received; exchanging email messages with KSV team regarding same; call with L. Corne regarding offer.	1.3	895.00	1,163.50
03/08/22	Burr, Chris	Preparing for and participating on call with KSV team regarding offers received and course of action going forward; call with C. McIntyre and A. Parente regarding same.	1.5	895.00	1,342.50
03/08/22	McIntyre, Caitlin	Call regarding reviewing bids and preparing for same.	1.0	730.00	730.00
03/08/22	Parente, Alexia	Meeting with C. Burr and C. McIntyre regarding bids and assessment of same; meeting with C. Burr, C. McIntyre, N. Goldstein, M. Vinnisky and M. Tallat.	1.0	300.00	300.00
03/09/22	Burr, Chris	Reviewing and marking-up Mahal offer; revising APA; exchanging email messages with KSV team regarding comments on same; discussions with KSV team regarding same; circulating same to Dickinson Wright with comments; call with D. Preger regarding same; exchanging email messages with KSV team regarding same.	4.7	895.00	4,206.50
03/09/22	McIntyre, Caitlin	Reviewing correspondence from C. Burr and receiver.	0.2	730.00	146.00
03/11/22	Burr, Chris	Call with counsel to Vivian Group regarding status of claims; exchanging status email messages with KSV team.	0.7	895.00	626.50
03/14/22	Burr, Chris	Call with H. Chaiton regarding security priority and oppression motion; coordinating adjournment of same; preparing for call with KSV to review offers; call with N. Goldstein regarding same; call with Dickinson Wright regarding offer; call with KSV regarding same.	2.3	895.00	2,058.50
03/14/22	Kofman, Daniel	Reviewing and considering proposed amendment to purchase agreement and closing date extension; email correspondence with C. Burr regarding same.	0.6	885.00	531.00



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 Date: April 29, 2022
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/14/22	Parente, Alexia	Reviewing email correspondence between C. Burr, N. Goldstein, M. Vinnisky and D. Preger.	0.2	300.00	60.00
03/14/22	Thompson, Nancy	Reviewing e-mail messages to and from the Commercial List office, and sending cancellation of March 24 hearing date; preparing request form for the case conference to be held on March 17 and e-mail messages to and from C. Burr regarding same.	0.4	475.00	190.00
03/15/22	Burr, Chris	Reviewing terms of offer from Dickinson Wright; call with Dickinson Wright regarding same; exchanging email messages with KSV regarding APA; call with A. Shalviri regarding conveyance of litigation; revising APA to set out counteroffer; emails with KSV regarding same; exchanging email messages with Scotiabank regarding claim for truck.	4.1	895.00	3,669.50
03/16/22	Burr, Chris	Reviewing and revising Mahal purchase agreement to reflect counteroffer; exchanging email messages with Dickinson Wright regarding same; call with R. Winterstein regarding Mahal offer; call with H. Chaiton regarding same; call with N. Goldstein regarding terms of counteroffer; reviewing updated litigation search; drafting email setting out options for conveyance of litigation claims; further revising asset purchase agreement to reflect terms acceptable to receiver.	6.8	895.00	6,086.00
03/16/22	McIntyre, Caitlin	Reviewing Tridel extension agreement.	0.4	730.00	292.00
03/17/22	Burr, Chris	Coordinating real estate and tax comments on APA; attending scheduling hearing for sale approval motion; exchanging email messages with N. Goldstein regarding same; further revising APA to reflect acceptable terms; call with L. Corne and D. Seifer regarding outstanding transaction issues.	3.2	895.00	2,864.00
03/17/22	D'Alimonte, Silvana	Telephone call from R. Lehman; reviewing PINs and email from N. Treffry; reviewing purchase agreement and telephone call to R. Lehman to discuss comments thereon.	1.1	1,110.00	1,221.00
03/17/22	Lehman, Rachel	Reviewing and revising purchase agreement.	1.7	740.00	1,258.00
03/17/22	McIntyre, Caitlin	Reviewing correspondence regarding APA.	0.1	730.00	73.00



Invoice: 2309574
 Date: April 29, 2022
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/17/22	Treffry, Ngina	Reviewing the asset purchase agreement and providing the legal description to be inserted and comments on the agreement.	0.8	305.00	244.00
03/18/22	Burr, Chris	Exchanging email messages with C. van Loan and Z. Halpern regarding tax comments; finalizing revisions based on real estate comments; exchanging email messages with C. McIntyre regarding revisions to APA; updating and revising APA schedules; exchanging email messages with Dickinson Wright regarding finalizing terms of APA and processing wire of deposit; exchanging email messages with T. McGurrin regarding Vivian Group litigation; further revising APA to reflect acceptable comments from Dickinson Wright; exchanging email messages with KSV team regarding final terms; coordinating signature for APA; finalizing and executing APA.	5.7	895.00	5,101.50
03/18/22	D'Alimonte, Silvana	Reviewing internal emails regarding purchase agreement comments and response thereto.	0.3	1,110.00	333.00
03/18/22	Halpern, Zvi	Reviewing draft purchase agreement and drafting revisions.	0.4	1,020.00	408.00
03/18/22	Kofman, Daniel	Reviewing email correspondence and revised extension agreement received from developer's lawyer.	0.2	885.00	177.00
03/18/22	McIntyre, Caitlin	Reviewing and providing comment on APA.	2.4	730.00	1,752.00
03/18/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, C. McIntyre, N. Goldstein, M. Vininsky and M. Tallat regarding Asset Purchase Agreement; reviewing email correspondence exchanged between C. Burr, L. Corne, D. Seifer and D. Preger regarding Asset Purchase Agreement negotiations; formatting Asset Purchase Agreement.	1.1	300.00	330.00
03/18/22	Thompson, Nancy	E-mail messages to and from C. Burr; reviewing endorsement from March 17 hearing; creating Zoom meetings and circulating appointments for hearings scheduled for April 11 and May 17; conducting corporate search for 12175622 Canada Ltd. and e-mail message to C. Burr forwarding same.	0.6	475.00	285.00
03/18/22	Treffry, Ngina	Reviewing updated parcel abstracts for 155 Adams Boulevard, Brantford; reviewing the	0.7	305.00	213.50



Invoice: 2309574
 Date: April 29, 2022
 Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		schedules to the asset purchase agreement to be discharged; providing information to C. Burr regarding the updated parcel abstracts, work orders and the schedules to the asset purchase agreement.			
03/18/22	Van Loan, Chris	Reviewing asset purchase agreement and providing comments thereon.	1.9	1,315.00	2,498.50
03/21/22	Burr, Chris	Exchanging email messages with Dickinson Wright and KSV regarding deposit.	0.3	895.00	268.50
03/21/22	Treffry, Ngina	Attending to ordering the tax and utility certificates for 155 Adams Boulevard, Brantford; speaking with a representative of the City of Brantford regarding the property tax arrears and the water account; reporting to C. Burr on the property tax arrears.	1.3	305.00	396.50
03/22/22	Burr, Chris	Reviewing executed APA and considering deliverables; exchanging email messages with KSV regarding same.	0.7	895.00	626.50
03/22/22	Treffry, Ngina	Reviewing information on the allocation for the real property and the closing date.	0.1	305.00	30.50
03/23/22	McIntyre, Caitlin	Conducting security review.	6.7	730.00	4,891.00
03/24/22	Burr, Chris	Sending email to Chubb insurance regarding truck policy; exchanging email messages with H. Chaiton regarding priority motion	0.2	895.00	179.00
03/24/22	McIntyre, Caitlin	Conducting security review.	4.6	730.00	3,358.00
03/24/22	Sitney, Renee	Ordering and obtaining Ontario PPSA searches; compiling searches and circulating.	0.2	180.00	36.00
03/24/22	Thompson, Nancy	E-mail messages from and to C. McIntyre regarding updated PPSA search results; reviewing updated and prior PPSA search results; e-mail message to C. McIntyre providing summary of comparison of PPSA search results and noting discharges.	0.6	475.00	285.00
03/25/22	Burr, Chris	Reviewing draft Third Report prepared by M. Tallat.	0.3	895.00	268.50
03/25/22	McIntyre, Caitlin	Conducting security review.	2.9	730.00	2,117.00
03/28/22	Burr, Chris	Reviewing and commenting on Third Report; exchanging email messages with KSV team regarding same.	2.8	895.00	2,506.00
03/29/22	D'Alimonte, Silvana	Reviewing draft closing agenda and email to	0.2	1,110.00	222.00



Invoice: 2309574
 Date: April 29, 2022
 Page: 6

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		N. Treffry regarding same.			
03/29/22	McIntyre, Caitlin	Reviewing and providing comment on third report; drafting factum.	1.7	730.00	1,241.00
03/29/22	Treffry, Ngina	Reviewing the asset purchase agreement and preparing the closing agenda; reviewing the water certificate for 155 Adams Boulevard; reporting to C. Burr on the outstanding water arrears.	3.2	305.00	976.00
03/30/22	Burr, Chris	Exchanging email messages with KSV regarding Third Report comments; engaged regarding fee affidavit; exchanging email messages with Chubb's counsel regarding claim for loss; call with Chubb counsel regarding same; exchanging email messages with KSV regarding truck theft and access request.	1.9	895.00	1,700.50
03/30/22	Feldman, Tila	Participating in call with C. McIntyre regarding precedent procurement; reviewing and compiling precedents for an approval and vesting order factum.	0.9	350.00	315.00
03/30/22	McIntyre, Caitlin	Drafting notice of motion and factum.	2.6	730.00	1,898.00
03/30/22	Parente, Alexia	Drafting factum for motion for approval and vesting order.	3.5	300.00	1,050.00
03/31/22	Burr, Chris	Further revising Third Report to reflect security review comments and circulating same to KSV; coordinating site visit for J. Mahal; exchanging email messages with KSV regarding Third Report.	1.2	895.00	1,074.00
03/31/22	Parente, Alexia	Drafting factum for motion for approval and vesting order; reviewing email correspondence exchanged between C. Burr, N. Goldstein and M. Vinnisky.	3.1	300.00	930.00
Total Fees for this Matter					\$ 62,798.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	38.0	895.00	34,010.00
D'Alimonte, Silvana	SMDA	1.6	1,110.00	1,776.00
Feldman, Tila	TAF	0.9	350.00	315.00
Halpern, Zvi	ZVI	0.4	1,020.00	408.00



Invoice: 2309574
 Date: April 29, 2022
 Page: 7

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Kofman, Daniel	DKO	0.8	885.00	708.00
Lehman, Rachel	RGSL	1.7	740.00	1,258.00
McIntyre, Caitlin	CAI	22.6	730.00	16,498.00
Parente, Alexia	APAR	8.9	300.00	2,670.00
Sitney, Renee	RSIT	0.2	180.00	36.00
Thompson, Nancy	NAB	1.6	475.00	760.00
Treffry, Ngina	NGI	6.1	305.00	1,860.50
Van Loan, Chris	CVL	1.9	1,315.00	2,498.50
Total		84.7		\$ 62,798.00

Taxable Disbursement(s)

eSummaries	\$ 93.20
OnCorp PPSA (electronic)	28.40
Search Fees	62.50

\$ 184.10

Non-taxable Disbursement(s)

Government Fees	\$ 37.00
Off Title Searches-Non Taxable	190.00

\$ 227.00

Harmonized Sales Tax (13.0%)

8,187.67

Total Due for this Matter in Canadian Currency

\$ 71,396.77 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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May 20, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2312630
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles/Mahal Venture Capital Debt Review

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended April 30, 2022, as follows:

	Total Fees	\$ 74,625.50
<u>Taxable Disbursement(s)</u>		
Courier	\$ 34.22	
Duplicating	18.50	
Image Copy of NOI - Online	21.25	
OnCorp PPSA (electronic)	14.20	
Profile Report - Online	38.70	
Search Fees	3.00	
		\$ 129.87
<u>Non-taxable Disbursement(s)</u>		
Court Fees	\$ 320.00	
Government Fees	46.78	
Off Title Searches-Non Taxable	160.00	
		\$ 526.78
	Harmonized Sales Tax (13.0%)	9,718.20
	TOTAL DUE IN CANADIAN CURRENCY	\$ 85,000.35 CAD



Invoice: 2312630
 Date: May 20, 2022
 Page: 2

Re: Golden Miles/Mahal Venture Capital Debt Review (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/01/22	Burr, Chris	Engaged regarding draft orders, including AVO and miscellaneous order; exchanging email messages with S. D'Alimonte regarding same; engaged regarding fee affidavit; reviewing CFSL proof of claim; call with CFSL regarding sale process and approval; exchanging email messages with KSV regarding same.	3.2	895.00	2,864.00
04/01/22	D'Alimonte, Silvana	Reviewing draft vesting order and providing comments thereon.	0.2	1,110.00	222.00
04/01/22	McIntyre, Caitlin	Preparing factum and motion materials in relation to motion for approval and vesting order.	2.3	730.00	1,679.00
04/01/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, C. McIntyre and KSV Restructuring Inc. team; preparing motion materials.	0.6	300.00	180.00
04/01/22	Roininen, Marti	Obtaining a corporate profile report and circulating same.	0.2	495.00	99.00
04/01/22	Treffry, Ngina	Reviewing communications regarding the approval and vesting order; providing information to be inserted in the approval and vesting order.	0.2	305.00	61.00
04/04/22	Burr, Chris	Coordinating and reviewing final Sale Approval Motion materials; updating draft approval and vesting order; exchanging correspondence with Birdseye Security counsel regarding claims for security equipment; finalizing motion record for Sale Approval Motion; exchanging email messages with counsel to Vicano regarding same; engaged regarding Caterpillar claim; call with D. Preger regarding Caterpillar claim; exchanging email messages with K. Jackson regarding Sale Approval Motion.	3.9	895.00	3,490.50
04/04/22	McIntyre, Caitlin	Preparing factum and motion materials in relation to motion for approval and vesting order.	2.3	730.00	1,679.00
04/04/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, C. McIntyre and N. Thompson; reviewing email correspondence exchanged between C. Burr, N. Goldstein	0.4	300.00	120.00



Invoice: 2312630
 Date: May 20, 2022
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and M. Tallat.			
04/04/22	Thompson, Nancy	Reviewing and revising the draft motion record materials; reviewing fee affidavits, noting entries that may need to be redacted and e-mail messages to and from C. Burr regarding same; redacting entries and revising page to include years of call; reviewing final Third Report; updating motion record cover pages accordingly; e-mail messages to and from M. Tallat and reviewing confidential appendices; reviewing and revising the draft orders to incorporate final comments and preparing updated blackline to the model approval and vesting order; preparing placeholder pages for the confidential appendices; assembling the motion record and adding bookmarks, page numbers and hyperlinks, and otherwise ensuring it meets Commercial List requirements; preparing package of confidential appendices; conducting updated PPSA search for Golden Mile Foods and e-mail message to C. Burr forwarding search results and noting additional registration against the incorrect debtor name; various e-mail messages and discussions throughout the day regarding finalizing and service of the motion record.	6.0	475.00	2,850.00
04/04/22	Treffry, Ngina	Communicating with C. Burr regarding language in the approval and vesting order.	0.1	305.00	30.50
04/05/22	Burr, Chris	Reviewing Caterpillar security and considering resolution for claim to machine.	0.4	895.00	358.00
04/05/22	McIntyre, Caitlin	Preparing factum and motion materials in relation to motion for approval and vesting order.	3.1	730.00	2,263.00
04/05/22	Riviglia, Anna	Submitted Motion Record to be filed with the court.			25.00
04/05/22	Thompson, Nancy	Commissioning the affidavit of service, arranging for the motion record to be filed with the court, and uploading same to CaseLines.	0.5	475.00	237.50
04/06/22	Burr, Chris	Engaged regarding Caterpillar claim and potential resolution of same; discussions with N. Goldstein and H. Chaiton regarding same; general update call with R. Winterstein	3.2	895.00	2,864.00



Invoice: 2312630
 Date: May 20, 2022
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding sale process and distribution; reviewing and commenting on Sale Approval factum prepared by C. McIntyre and A. Parente; further engaged with Caterpillar claim, including negotiation of removal from asset sale; exchanging email messages with J. Mahal regarding property insurance.			
04/06/22	McIntyre, Caitlin	Revising and serving factum in relation to approval and vesting order.	1.9	730.00	1,387.00
04/06/22	Parente, Alexia	Exchanging email correspondence with C. Burr and C. McIntyre; editing factum.	0.5	605.00	302.50
04/06/22	Thompson, Nancy	E-mail messages to and from C. Burr and M. Murtaza regarding Third Report for posting to the case website.	0.3	475.00	142.50
04/07/22	Amoroso, Carlo	Submitting factum of the receiver for motion returnable April 11, 2022.			25.00
04/07/22	Burr, Chris	Drafting amendment to APA to reflect removal of Caterpillar; coordinating with Purchaser counsel regarding same.	1.2	895.00	1,074.00
04/07/22	McIntyre, Caitlin	Drafting and swearing affidavit of service and coordinating filing of factum.	0.6	730.00	438.00
04/07/22	Thompson, Nancy	Commissioning the affidavit of service for the factum, arranging for the factum to be filed with the court, and uploading same to CaseLines.	0.6	475.00	285.00
04/08/22	Amoroso, Carlo	Submitting Supplementary Motion Record returnable April 11, 2022 through the e-portal.			25.00
04/08/22	Burr, Chris	Engaged regarding Caterpillar settlement, including reviewing and commenting on supplement to report; coordinating service of supplement.	0.9	895.00	805.50
04/08/22	McIntyre, Caitlin	Commissioning affidavit of service of N. Thompson.	0.2	730.00	146.00
04/08/22	Thompson, Nancy	Reviewing e-mail message from the Commercial List office regarding change in judge for the April 11 hearing; updating and re-circulating the hearing appointment; drafting the participant information form and circulating same for review and comment; reviewing supplement to the third report and preparing supplementary motion record in accordance with the requirements of the Commercial List; preparing package of the	1.6	475.00	760.00



Invoice: 2312630
 Date: May 20, 2022
 Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		additional confidential appendix with required cover pages; finalizing the supplementary motion record and e-mail message to the service list serving same; preparing affidavit of service and swearing same; assembling materials and arranging for the supplementary motion record to be filed with the court; uploading same to CaseLines.			
04/11/22	Amoroso, Carlo	Submitting two signed orders of Justice Gilmore dated April 11, 2022 to be issued and entered.			25.00
04/11/22	Burr, Chris	Preparing for and attending Sale Approval Motion; engaged regarding closing mechanics and deliverables for Mill; engaged regarding having AVO entered; call with PwC team and N. Goldstein regarding anticipated Skymark distribution.	4.1	895.00	3,669.50
04/11/22	Thompson, Nancy	Updating participant information form and uploading to CaseLines; opening Zoom hearing and providing technical support; noting participants attending and revising the participant information form; e-mail message to the court office forwarding the revised participant information form for forwarding to the registrar; reviewing the signed orders; preparing requisition and arranging for the signed orders to be issued and entered.	1.0	475.00	475.00
04/11/22	Treffry, Ngina	Reviewing the potential closing date with C. Burr.	0.1	305.00	30.50
04/12/22	Burr, Chris	Discussions with N. Goldstein and H. Chaiton regarding Mahal motion; call with T. McGurrian regarding settlement of Vivian claim.	0.6	895.00	537.00
04/12/22	Thompson, Nancy	Revising the service list to reflect a recent request and e-mail message to M. Tallat arranging for the updated service list to be posted to the case website; e-mail message to the service list forwarding the endorsement and orders of Justice Gilmore as issued and entered.	0.7	475.00	332.50
04/13/22	Amoroso, Carlo	Resubmitting signed order of Justice Gilmore dated April 11, 2022 regarding corrected Mahal approval and Vesting order.			25.00
04/13/22	Burr, Chris	Engaged regarding real and personal property security review; engaged regarding closing deliverables and mechanics for Mill	0.9	895.00	805.50



Invoice: 2312630
 Date: May 20, 2022
 Page: 6

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		transaction.			
04/13/22	Lehman, Rachel	Reviewing security analysis and advising C. Burr regarding same and revising document registration agreement.	1.2	740.00	888.00
04/13/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, N. Thompson and P. Muchnik.	0.1	605.00	60.50
04/13/22	Treffry, Ngina	Reviewing the document registration agreement and revising same.	0.5	305.00	152.50
04/14/22	Burr, Chris	Attending to Mill closing matters including updating closing agenda; corresponding with H. Chaiton regarding equipment lists and invoices in respect of Skymark financing; call with N. Goldstein regarding foregoing; call with T. McGurrin regarding Vivian litigation; exchanging email messages with T. Ray regarding security and distribution issues; coordinating notice of AVO to Merk Investments and Seagrave Construction; engaged regarding solution for notice of TDL lease on title; drafting closing deliverables, including assignment and assumption agreement and general conveyance.	5.8	895.00	5,191.00
04/14/22	Lehman, Rachel	Revising document registration agreement.	0.1	740.00	74.00
04/14/22	Lehman, Rachel	Preparing and reviewing closing documents and emails with N. Treffry and C. Burr regarding same.	2.5	740.00	1,850.00
04/14/22	McIntyre, Caitlin	Drafting letters to mortgage holders.	1.1	730.00	803.00
04/14/22	Thompson, Nancy	Reviewing revised AVO as issued and entered and e-mail message to the Service List circulating same.	0.3	475.00	142.50
04/14/22	Treffry, Ngina	Communicating with the City of Brantford regarding property tax and water arrears; preparing the vendor's acknowledgement and direction regarding the application for vesting order, the application for vesting order, vendor's undertaking to readjust, undertaking regarding property tax and water arrears and the statement of adjustments.	2.3	305.00	701.50
04/15/22	Burr, Chris	Engaged regarding closing deliverables, including reviewing those drafted by R. Lehman and N. Treffry and revising others based on comments received from same.	1.9	895.00	1,700.50



Invoice: 2312630
 Date: May 20, 2022
 Page: 7

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/15/22	Lehman, Rachel	Emails regarding closing documents.	0.6	740.00	444.00
04/15/22	Treffry, Ngina	Revising the application for vesting order and preparing a statement of adjustments for the total purchase price including personal property.	0.4	305.00	122.00
04/18/22	Burr, Chris	Engaged regarding solutions for TDL notice of lease, including corresponding with TDL; engaged regarding finalizing closing deliverables; closing call with Dickinson Wright, N. Treffrey and R. Lehman; exchanging email messages with C. van Loan regarding tax adjustments and elections.	2.3	895.00	2,058.50
04/18/22	Lehman, Rachel	Reviewing and revising closing documents.	0.9	740.00	666.00
04/18/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, N. Teffrey, R. Cooper and P. Muchnik.	0.1	605.00	60.50
04/18/22	Treffry, Ngina	Reviewing the land transfer tax and providing comments to C. Burr; communicating with R. Cooper regarding the application for vesting order and land transfer tax statements.	0.2	305.00	61.00
04/19/22	Burr, Chris	Engaged regarding removing TDL notice of lease from title; engaged regarding miscellaneous closing matters; discussions with KSV team regarding same; finalizing closing deliverables.	2.8	895.00	2,506.00
04/19/22	Lehman, Rachel	Revising closing documents pursuant to buyer's lawyer's comments; preparing all closing documents for signature by KSV.	1.0	740.00	740.00
04/19/22	Treffry, Ngina	Communicating with C. Burr and R. Cooper regarding the water account at 155 Adams Boulevard; preparing the application to delete the lease in favour of TDL; revising the statement of adjustments.	1.2	305.00	366.00
04/19/22	Van Loan, Chris	Drafting responses to C. Burr about elections.	0.2	1,315.00	263.00
04/20/22	Burr, Chris	Engaged regarding calculation and exemptions for HST; engaged regarding closing deliverables and issues; call with Dickinson Wright regarding same; call with KSV team regarding closing Mill transaction; call with H. Chaiton regarding outstanding security motions; exchanging email messages with Dickinson Wright regarding	3.1	895.00	2,774.50



Invoice: 2312630
 Date: May 20, 2022
 Page: 8

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		same.			
04/20/22	Halpern, Zvi	Advising C. Burr regarding HST matters.	0.3	1,020.00	306.00
04/20/22	Lehman, Rachel	Updating agenda; drafting direction regarding funds; attending call with buyer's counsel regarding closing.	2.1	740.00	1,554.00
04/20/22	Parente, Alexia	Reviewing email correspondence exchanged between C. Burr, R. Cooper and P. Muchnik.	0.1	605.00	60.50
04/20/22	Treffry, Ngina	Participating in status call update; submitting a PIN correction regarding the TDL non-disturbance agreement; revising the statement of adjustments.	1.0	305.00	305.00
04/21/22	Burr, Chris	Call with N. Goldstein regarding status of closing and other matters.	0.4	895.00	358.00
04/21/22	Treffry, Ngina	Speaking with the City of Brantford regarding the transfer of the water account.	0.1	305.00	30.50
04/22/22	Burr, Chris	Exchanging email messages with L. Corne and H. Chaiton regarding settlement of security motions; engaged regarding closing Mill transaction; exchanging email messages with L. Corne and M. Tallat regarding scope of invoices and equipment secured by various advances.	1.6	895.00	1,432.00
04/25/22	Burr, Chris	Exchanging email messages with Dickinson Wright regarding closing of Mill transaction and security claims; discussions with C. McIntyre regarding closing; exchanging email messages with counsel to Chubb regarding claim for Ford truck.	1.1	895.00	984.50
04/25/22	McIntyre, Caitlin	Call with C. Burr regarding security opinion	0.4	730.00	292.00
04/25/22	Treffry, Ngina	Reviewing comments from the Land Registry office regarding deletion of the TDL non-disturbance agreement; reviewing the application to delete lease; communicating with P. Muchnik regarding the revised application to delete lease; speaking with the City of Brantford regarding the water account and arrears which have been added to the tax roll.	0.9	305.00	274.50
04/26/22	Burr, Chris	Exchanging email messages with R. Winterstein regarding status of sale process and distributions; exchanging email messages with R. Lehman and N. Treffrey	0.7	895.00	626.50



Invoice: 2312630
 Date: May 20, 2022
 Page: 9

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		regarding closing deliverables.			
04/26/22	D'Alimonte, Silvana	Telephone call from R. Lehman to discuss possible tender and legal opinion regarding security review.	0.4	1,110.00	444.00
04/26/22	Lehman, Rachel	Emails with C. Burr regarding closing; preparing for potential tender.	1.1	740.00	814.00
04/26/22	McIntyre, Caitlin	Drafting security opinion.	4.1	730.00	2,993.00
04/27/22	Burr, Chris	Status call with N. Goldstein regarding closing; call with Dickinson Wright regarding extension request; exchanging email messages with Dickinson Wright regarding same; drafting terms of consent to extension.	2.1	895.00	1,879.50
04/27/22	McIntyre, Caitlin	Drafting security opinion.	1.4	730.00	1,022.00
04/27/22	Treffry, Ngina	Speaking with Brantford Utilities regarding the closing date; reviewing correspondence on the requested extension.	0.2	305.00	61.00
04/28/22	Burr, Chris	Discussions with R. Lehman regarding extension request; revising email with terms of extension and sending same; exchanging email messages with Dickinson Wright regarding extension and court time; engaged regarding tendering and closing deliverables.	1.8	895.00	1,611.00
04/28/22	D'Alimonte, Silvana	Telephone call from R. Lehman to discuss proposed extension of closing date and tender options.	0.4	1,110.00	444.00
04/28/22	Lehman, Rachel	Preparing to tender and emails with C. Burr regarding same; reviewing proposal regarding extension and revising same; emails with KSV regarding direction regarding funds.	2.0	740.00	1,480.00
04/28/22	McIntyre, Caitlin	Drafting security opinion.	1.0	730.00	730.00
04/28/22	Treffry, Ngina	Revising the statement of adjustments and undertaking regarding tax and water arrears.	0.9	305.00	274.50
04/29/22	Burr, Chris	Call with R. Lehman and S. D'Alimonte regarding closing and tendering; call with N. Goldstein regarding same; exchanging email messages with L. Corne regarding extension.	1.3	895.00	1,163.50
04/29/22	D'Alimonte, Silvana	Discussions with R. Lehman and C. Burr regarding possible tender and procedure for same; reviewing email regarding possible extension of closing.	0.7	1,110.00	777.00



Invoice: 2312630
 Date: May 20, 2022
 Page: 10

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/29/22	Lehman, Rachel	Compiling all vendor's documents and emails regarding same; preparing for closing and tendering; calls with S. D'Alimonte and C. Burr regarding tendering.	2.7	740.00	1,998.00
04/29/22	McIntyre, Caitlin	Drafting security opinion.	0.8	730.00	584.00
04/29/22	Sitney, Renee	Receiving and reviewing search order request; conducting searches in Ontario and circulating.	0.2	180.00	36.00
04/29/22	Treffry, Ngina	Speaking with the City of Brantford regarding outstanding property taxes; revising the statement of adjustments.	0.5	305.00	152.50
Total Fees for this Matter					\$ 74,625.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Amoroso, Carlo	CAMO	0.0	0.00	100.00
Burr, Chris	BUR	43.3	895.00	38,753.50
D'Alimonte, Silvana	SMDA	1.7	1,110.00	1,887.00
Halpern, Zvi	ZVI	0.3	1,020.00	306.00
Lehman, Rachel	RGSL	14.2	740.00	10,508.00
McIntyre, Caitlin	CAI	19.2	730.00	14,016.00
Parente, Alexia	APAR	0.8	605.00	484.00
Parente, Alexia	APAR	1.0	300.00	300.00
Riviglia, Anna	ANR	0.0	0.00	25.00
Roininen, Marti	MRO	0.2	495.00	99.00
Sitney, Renee	RSIT	0.2	180.00	36.00
Thompson, Nancy	NAB	11.0	475.00	5,225.00
Treffry, Ngina	NGI	8.6	305.00	2,623.00
Van Loan, Chris	CVL	0.2	1,315.00	263.00
Total		100.7		\$ 74,625.50

Taxable Disbursement(s)

Courier	\$ 34.22
Duplicating	18.50
Image Copy of NOI - Online	21.25
OnCorp PPSA (electronic)	14.20
Profile Report - Online	38.70



Invoice:	2312630
Date:	May 20, 2022
Page:	11

Search Fees	3.00
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\$ 129.87

Non-taxable Disbursement(s)

Court Fees	\$ 320.00
Government Fees	46.78
Off Title Searches-Non Taxable	160.00

\$ 526.78

Harmonized Sales Tax (13.0%)

9,718.20

Total Due for this Matter in Canadian Currency

\$ 85,000.35 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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 number(s) on cheque

June 30, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2320187
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles/Mahal Venture Capital Debt Review

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2022, as follows:

Total Fees	\$ 20,232.50
Harmonized Sales Tax (13.0%)	2,630.23
TOTAL DUE IN CANADIAN CURRENCY	\$ 22,862.73 CAD <i>mk</i>



Invoice:	2320187
Date:	June 30, 2022
Page:	2

Re: Golden Miles/Mahal Venture Capital Debt Review (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/04/22	Burr, Chris	Exchanging email messages with working group regarding May 17 motion date.	0.2	895.00	179.00
05/06/22	Burr, Chris	Exchanging email messages with R. Winterstein regarding status of sale; exchanging email messages with N. Goldstein and M. Vininsky regarding closing and other open issues.	0.4	895.00	358.00
05/09/22	Burr, Chris	Status call with KSV team.	0.5	895.00	447.50
05/09/22	Thompson, Nancy	Receiving instructions from C. Burr; e-mail messages to and from the Commercial List office advising motions will not be proceeding and converting time to case conference.	0.5	475.00	237.50
05/10/22	Burr, Chris	Exchanging email messages with N. Goldstein and M. Vininsky regarding closing issues; exchanging email messages with Dickinson Wright regarding closing; discussions with R. Lehman regarding closing; call with D. Preger regarding closing; exchanging email messages with KSV team regarding same; drafting email to Dickinson Wright regarding closing time.	1.4	895.00	1,253.00
05/10/22	Thompson, Nancy	Updating appointment for May 17 to reflect reduced time and circulating same.	0.3	475.00	142.50
05/12/22	Burr, Chris	Exchanging email messages with Dickinson Wright regarding closing timing; drafting Receiver's report regarding termination of asset purchase agreement; call with D. Preger regarding extension request; exchanging email messages with KSV team regarding extension request; circulating draft report.	6.1	895.00	5,459.50
05/12/22	Treffry, Ngina	Speaking with the City of Brantford regarding the property tax and water arrears; communicating with C. Burr regarding the water account and the statement of adjustments.	0.3	305.00	91.50
05/13/22	Burr, Chris	Exchanging email messages with KSV team and Dickinson Wright regarding extension of closing date.	1.1	895.00	984.50
05/13/22	Treffry, Ngina	Speaking with the City of Brantford tax department to confirm the current penalties	0.1	305.00	30.50



Invoice: 2320187
 Date: June 30, 2022
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Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		and interest amount which differs from the statement provided by the receiver.			
05/16/22	Burr, Chris	Call with N. Goldstein regarding status of closing and security review; exchanging email messages with H. Chaiton regarding security motions.	0.5	895.00	447.50
05/16/22	Treffry, Ngina	Updating the statement of adjustments and undertaking to pay tax/water arrears; contacting the utilities department to change the move out date and obtain updated amount for water.	1.2	305.00	366.00
05/17/22	Burr, Chris	Exchanging email messages with Dickinson Wright regarding case conference; call with H. Chaiton regarding same; attending same; exchanging email messages with KSV team regarding same; exchanging email messages with D. Glavota regarding closing matters; reviewing and commenting on consent from FCC; exchanging closing email messages with working groups; engaged regarding final closing documents; exchanging email messages with N. Goldstein regarding same.	2.9	895.00	2,595.50
05/17/22	Lehman, Rachel	Reviewing all purchaser's executed documents, updating agenda and preparing for closing.	2.0	740.00	1,480.00
05/17/22	Treffry, Ngina	Communicating with C. Burr and R. Cooper regarding the statement of adjustments and undertaking to pay tax and water arrears.	0.3	305.00	91.50
05/18/22	Burr, Chris	Exchanging email messages with Dickinson Wright team and KSV team regarding closing issues.	0.5	895.00	447.50
05/18/22	Kofman, Daniel	Email correspondence with C. Burr regarding termination rights as a result of developer delay.	0.2	885.00	177.00
05/18/22	Lehman, Rachel	Attending to all closing matters including providing executed documents, emails regarding registration and emails regarding delivery of keys.	0.9	740.00	666.00
05/18/22	Treffry, Ngina	Confirming the purchaser's HST number; contacting the City of Brantford utilities regarding the closing; reviewing the completed application for vesting order in Teraview.	0.4	305.00	122.00



Invoice: 2320187
 Date: June 30, 2022
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/19/22	Burr, Chris	Engaged regarding post-closing issues, including payment of taxes and repayment of Receiver's Borrowings; exchanging email messages with R. Winterstein regarding closing and assigned mortgages.	1.0	895.00	895.00
05/19/22	Treffry, Ngina	Preparing and forwarding the change of ownership letter to the City of Brantford; preparing the letters regarding the payment of property tax and water arrears.	1.0	305.00	305.00
05/24/22	Burr, Chris	Exchanging email messages with KSV regarding insurance claim for stolen F150.	0.4	895.00	358.00
05/25/22	Burr, Chris	Call with N. Goldstein and T. Ray regarding scheduled distribution motion.	0.5	895.00	447.50
05/30/22	Burr, Chris	Drafting email messages to H. Chaiton and Vicano counsel regarding distribution issues; call with N. Goldstein regarding status of security claims.	0.7	895.00	626.50
05/30/22	Treffry, Ngina	Communicating with M. Tallat regarding the payment of property tax and water arrears.	0.1	305.00	30.50
05/31/22	Burr, Chris	Exchanging email messages with N. Goldstein regarding merits of Buhler claims; exchanging email messages with T. Sandler regarding same; call with T. Sandler regarding same; call with D. Dhillion regarding Chubb policy on missing F150; exchanging email messages with KSV team regarding same.	2.0	895.00	1,790.00
05/31/22	Thompson, Nancy	Receiving instructions from C. Burr; preparing requisition; e-mail message to C. Burr forwarding requisition for review.	0.3	475.00	142.50
05/31/22	Treffry, Ngina	Speaking with the City of Brantford to confirm their receipt of the property tax and water arrears.	0.2	305.00	61.00
Total Fees for this Matter					\$ 20,232.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	18.2	895.00	16,289.00
Kofman, Daniel	DKO	0.2	885.00	177.00
Lehman, Rachel	RGSL	2.9	740.00	2,146.00
Thompson, Nancy	NAB	1.1	475.00	522.50



Invoice: 2320187
 Date: June 30, 2022
 Page: 5

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Treffry, Ngina	NGI	3.6	305.00	1,098.00
Total		26.0		\$ 20,232.50

Harmonized Sales Tax (13.0%)

2,630.23

Total Due for this Matter in Canadian Currency

\$ 22,862.73 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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July 29, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2325501
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2022, as follows:

	Total Fees	\$ 17,096.00
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 5.50	
Profile Report - Online	14.10	
Search Fees	24.00	
Third Party Fees	8.88	
		\$ 52.48
<u>Non-taxable Disbursement(s)</u>		
Government Fees	\$ 8.00	
		\$ 8.00
	Harmonized Sales Tax (13.0%)	2,229.31
	TOTAL DUE IN CANADIAN CURRENCY	\$ 19,385.79 CAD <i>mk</i>



Invoice: 2325501
 Date: July 29, 2022
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/01/22	Amoroso, Carlo	Receiver's Certificate through the e-portal.			25.00
06/01/22	Burr, Chris	Exchanging email messages with R. Lehman regarding real property security review.	0.2	895.00	179.00
06/01/22	Lehman, Rachel	Exchanging email messages with C. Burr.	0.1	740.00	74.00
06/01/22	Thompson, Nancy	Arranging for Receiver's Certificate to be filed with the court.	0.1	475.00	47.50
06/03/22	Burr, Chris	Engaged regarding review of Vicano lien and holdback claim; exchanging email messages with R. Godard regarding offer to purchase litigation.	0.6	895.00	537.00
06/03/22	Treffry, Ngina	Communicating with M. Tallat regarding the payment of property taxes and utilities.	0.1	305.00	30.50
06/06/22	Burr, Chris	Call with R. Godard regarding offer to purchase litigation; call with working group regarding security review.	0.7	895.00	626.50
06/06/22	Lehman, Rachel	Preparing portion of memo regarding Planning Act issues.	2.2	740.00	1,628.00
06/06/22	Treffry, Ngina	Reviewing the Planning Act consents that relate to 155 Adams Boulevard, Brantford.	0.5	305.00	152.50
06/07/22	Burr, Chris	Exchanging email messages with R. Lehman regarding real property security review.	0.3	895.00	268.50
06/07/22	D'Alimonte, Silvana	Meeting with R. Lehman and N. Treffry to discuss security opinion and Planning Act issues.	0.5	1,110.00	555.00
06/07/22	Lehman, Rachel	Exchanging email messages with C. Burr regarding real property security review.	0.2	740.00	148.00
06/07/22	Treffry, Ngina	Reviewing Planning Act issue and the historical transfers; meeting with S. D'Alimonte and R. Lehman to discuss the Planning Act issues; providing information to S. D'Alimonte on the Planning Act.	2.0	305.00	610.00
06/07/22	Treffry, Ngina	Revising the statement of adjustments regarding the 2022 final tax billing.	0.2	305.00	61.00
06/08/22	Burr, Chris	Exchanging email messages with T. Sandler and L. Corne regarding personal property priority disputes.	0.3	895.00	268.50
06/08/22	D'Alimonte, Silvana	Reviewing Planning Act matters and email to	0.5	1,110.00	555.00



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 Date: July 29, 2022
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		N. Treffry and R. Lehman regarding same.			
06/08/22	Lehman, Rachel	Finalizing portion of memo regarding Planning Act issues.	1.1	740.00	814.00
06/08/22	Treffry, Ngina	Reviewing the information on the Planning Act issue provided by S. D'Alimonte; reviewing the Planning Act analysis; outlining the VuMap in support of the Planning Act analysis; communicating with C. Burr regarding the revised statement of adjustments.	0.7	305.00	213.50
06/09/22	Burr, Chris	Reviewing personal property security review; call with L. Corne regarding potential settlement; exchanging email messages with counsel to Fluid Construction.	1.4	895.00	1,253.00
06/10/22	Burr, Chris	Exchanging email messages with KSV team regarding open issues; call with City of Brantford regarding proposed sale of litigation.	0.6	895.00	537.00
06/13/22	Burr, Chris	Exchanging email messages with H. Chaiton regarding proposed settlement; exchanging email messages with counsel to Brantford; drafting email to L. Corne with settlement proposal.	0.6	895.00	537.00
06/14/22	Burr, Chris	Engaged regarding real and personal property security review; drafting email messages regarding Seagrave and Merk mortgages; exchanging email messages with Chubb counsel and Scotia regarding F150 settlement.	2.7	895.00	2,416.50
06/14/22	McIntyre, Caitlin	Correspondence with C. Burr regarding Fluid PPSA registration.	0.3	730.00	219.00
06/15/22	Burr, Chris	Call with D. Thompson regarding potential sale of litigation.	0.5	895.00	447.50
06/20/22	Burr, Chris	Discussions with L. Corne regarding settlement; exchanging email messages with working group regarding same.	0.7	895.00	626.50
06/21/22	Burr, Chris	Reviewing offer to purchase litigation from R. Godard.	0.2	895.00	179.00
06/22/22	Burr, Chris	Call with R. Winterstein regarding status of proceedings and distribution.	0.9	895.00	805.50
06/22/22	Thompson, Nancy	Receiving instructions from C. Burr; conducting corporate search for Janodee	0.2	475.00	95.00



Invoice: 2325501
 Date: July 29, 2022
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		Investments Ltd. and e-mail message to C. Burr forwarding corporation profile report.			
06/23/22	Burr, Chris	Drafting status email to KSV team.	0.3	895.00	268.50
06/24/22	Burr, Chris	Exchanging email messages with M. Tallat regarding Enbridge contract; exchanging email messages with secured parties; exchanging email messages with R. Godard regarding offer to purchase litigation.	0.5	895.00	447.50
06/24/22	McIntyre, Caitlin	Drafting letter to Fluid Construction.	0.6	730.00	438.00
06/27/22	Burr, Chris	Exchanging email messages with L. Corne and H. Chaiton regarding proposed settlement to personal property dispute.	1.1	895.00	984.50
06/28/22	Burr, Chris	Exchanging email messages with H. Chaiton regarding personal property priority dispute.	0.2	895.00	179.00
06/29/22	Burr, Chris	Sending email to L. Corne regarding personal property security claim.	0.1	895.00	89.50
06/30/22	Burr, Chris	Coordinating letter to Janodee with C. McIntyre; exchanging email messages regarding Enbridge contract assignment.	0.3	895.00	268.50
06/30/22	McIntyre, Caitlin	Drafting letter to Janodee Investments.	0.7	730.00	511.00
Total Fees for this Matter					\$ 17,096.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Amoroso, Carlo	CAMO	0.0	0.00	25.00
Burr, Chris	BUR	12.2	895.00	10,919.00
D'Alimonte, Silvana	SMDA	1.0	1,110.00	1,110.00
Lehman, Rachel	RGSL	3.6	740.00	2,664.00
McIntyre, Caitlin	CAI	1.6	730.00	1,168.00
Thompson, Nancy	NAB	0.3	475.00	142.50
Treffry, Ngina	NGI	3.5	305.00	1,067.50
Total		22.2		\$ 17,096.00

Taxable Disbursement(s)

Duplicating	\$ 5.50
Profile Report - Online	14.10
Search Fees	24.00



Invoice: 2325501
Date: July 29, 2022
Page: 5

Third Party Fees 8.88

\$ 52.48

Non-taxable Disbursement(s)

Government Fees \$ 8.00

\$ 8.00

Harmonized Sales Tax (13.0%)

2,229.31

Total Due for this Matter in Canadian Currency

\$ 19,385.79 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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August 24, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada


Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2328774
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2022, as follows:

Total Fees	\$ 5,912.50
Harmonized Sales Tax (13.0%)	768.63
TOTAL DUE IN CANADIAN CURRENCY	\$ 6,681.13 CAD 



Invoice: 2328774
 Date: August 24, 2022
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/04/22	Burr, Chris	Exchanging email messages with Dickinson Wright team regarding security motion; exchanging email messages with L. Corne regarding outstanding issues.	0.4	895.00	358.00
07/05/22	Burr, Chris	Exchanging email messages with H. Chaiton regarding distribution and priority issues; coordinating court time for case conference; discussions with H. Chaiton regarding same; status call with N. Goldstein.	1.2	895.00	1,074.00
07/12/22	Burr, Chris	Exchanging email messages with D. Thompson. D. Trousseau, T. McGurrin and T. Sandler regarding open issues; exchanging email messages with H. Chaiton regarding same; call with D. Trousseau regarding offer to purchase litigation.	1.1	895.00	984.50
07/13/22	Burr, Chris	Call with T. Sandler regarding Buhler claim; call with H. Chaiton regarding timing of security motions; exchanging email messages with Dickinson Wright team regarding same; attending case conference; exchanging email messages with KSV team regarding same; call with KSV team regarding same.	2.4	895.00	2,148.00
07/13/22	Thompson, Nancy	Receiving instructions from C. Burr; preparing participant information form and uploading to CaseLines.	0.2	475.00	95.00
07/15/22	Burr, Chris	Exchanging email messages with R. Godard regarding litigation purchase agreement.	0.3	895.00	268.50
07/26/22	Burr, Chris	Exchanging email messages with counsel to Birdseye regarding property claims.	0.2	895.00	179.00
07/28/22	Burr, Chris	Call with Scotiabank regarding insurance settlement; drafting email messages to Dickinson Wright, Chubb and Scotiabank regarding settlement; reviewing email from Dickinson Wright regarding allegedly missing tooling; exchanging email messages with KSV regarding same.	0.7	895.00	626.50
07/29/22	Burr, Chris	Exchanging email messages with L. Corne regarding request for tooling.	0.2	895.00	179.00
Total Fees for this Matter					\$ 5,912.50



Invoice: 2328774
 Date: August 24, 2022
 Page: 3

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	6.5	895.00	5,817.50
Thompson, Nancy	NAB	0.2	475.00	95.00
Total		6.7		\$ 5,912.50

Harmonized Sales Tax (13.0%)

768.63

Total Due for this Matter in Canadian Currency

\$ 6,681.13 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
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INVOICE

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October 14, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2337273
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended September 30, 2022, as follows:

	Total Fees	\$ 15,278.50
<u>Taxable Disbursement(s)</u>		
Duplicating	\$ 0.75	_____
		\$ 0.75
	Harmonized Sales Tax (13.0%)	1,986.31

TOTAL DUE IN CANADIAN CURRENCY		\$ 17,265.56 CAD DD



Invoice: 2337273
 Date: October 14, 2022
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
08/02/22	Burr, Chris	Engaged regarding stalking horse credit bid documents.	0.3	895.00	268.50
08/04/22	Burr, Chris	Drafting stalking horse asset purchase agreement for litigation transaction.	0.9	895.00	805.50
08/05/22	Burr, Chris	Drafting stalking horse purchase agreement; corresponding with Dickinson Wright regarding security claim issues; call with N. Goldstein regarding stalking horse; exchanging email messages with H. Chaiton regarding same.	3.2	895.00	2,864.00
08/08/22	Burr, Chris	Call with N. Goldstein regarding stalking horse asset purchase agreement; exchanging email messages with Dickinson Wright regarding payment of utilities; drafting Chubb security settlement; drafting asset purchase agreement; call with L. Corne regarding settlement offer on security dispute; drafting email to H. Chaiton regarding same.	1.6	895.00	1,432.00
08/09/22	Burr, Chris	Exchanging email messages with R. Winterstein and D. Trowseud regarding status of distributions.	0.2	895.00	179.00
08/16/22	Burr, Chris	Call with R. Winterstein regarding status of proceedings and distributions; exchanging email messages with R. Godard regarding stalking horse process; call with D. Trowseud regarding sale of litigation.	2.1	895.00	1,879.50
08/17/22	Burr, Chris	Call with N. Goldstein and PwC team regarding status of proceedings.	0.8	895.00	716.00
08/19/22	Burr, Chris	Call with A. Driedger regarding settlement options for personal property dispute.	0.5	895.00	447.50
08/22/22	Burr, Chris	Drafting Chubb insurance settlement; exchanging email messages with relevant parties to same.	0.5	895.00	447.50
08/23/22	McIntyre, Caitlin	Drafting letter to Janodee.	0.5	730.00	365.00
08/25/22	Burr, Chris	Exchanging email messages with M. Vininsky regarding status of various outstanding matters.	0.3	895.00	268.50
08/26/22	Burr, Chris	Reviewing motion record filed by Dickinson Wright; call with KSV team regarding general	1.2	895.00	1,074.00



Invoice: 2337273
Date: October 14, 2022
Page: 4

Harmonized Sales Tax (13.0%)
Total Due for this Matter in Canadian Currency

1,986.31

\$ 17,265.56 CAD



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November 30, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2346623
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended October 31, 2022, as follows:

	Total Fees	\$ 20,552.50
<u>Taxable Disbursement(s)</u>		
OnCorp PPSA (electronic)	\$ 46.50	
Profile Report - Online	14.10	
Searches-Other	125.40	
Sheriff's Certificate	245.70	
		\$ 431.70
<u>Non-taxable Disbursement(s)</u>		
Government Fees	\$ 280.57	
		\$ 280.57
	Harmonized Sales Tax (13.0%)	2,727.95
	TOTAL DUE IN CANADIAN CURRENCY	\$ 23,992.72 CAD 



Invoice:	2346623
Date:	November 30, 2022
Page:	2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
10/06/22	Burr, Chris	Call with D. Preger and L. Corne regarding security motion; call with H. Chaiton regarding same.	0.9	895.00	805.50
10/11/22	Burr, Chris	Calls with L. Corne and H. Chaiton regarding security motion.	0.3	895.00	268.50
10/12/22	Burr, Chris	Drafting Fourth Report; exchanging email messages with KSV team regarding same; exchanging email messages with R. Winterstein and R. Godard regarding distributions and litigation purchase, respectively; further engaged regarding report.	5.7	895.00	5,101.50
10/13/22	Burr, Chris	Call with R. Winterstein regarding distributions.	0.3	895.00	268.50
10/14/22	Burr, Chris	Exchanging email messages with M. Vininsky regarding security motion; call with H. Chaiton regarding same; call with KSV team regarding same; reviewing case law regarding debt to equity conversations; exchanging email messages with L. Corne regarding security motion.	2.9	895.00	2,595.50
10/16/22	Burr, Chris	Revising Fourth Report to incorporate comments from KSV team; reviewing financial statements; further drafting Fourth Report.	2.1	895.00	1,879.50
10/17/22	Burr, Chris	Updating stalking horse agreement; finalizing personal property security review; exchanging email messages with KSV team regarding same; drafting Fourth Report; exchanging email messages with H. Chaiton regarding same; exchanging email messages with Dickinson Wright regarding security motion.	3.3	895.00	2,953.50
10/17/22	Thompson, Nancy	Receiving instructions from C. Burr; conducting Ontario PPSA searches for Golden Miles and Mahal Venture Capital; reviewing search results; preparing formal search summary; e-mail message to C. Burr forwarding search results and formal search summary; various e-mail messages regarding follow-up execution and litigation searches; reviewing and revising the search summary	2.4	475.00	1,140.00



Invoice: 2346623
 Date: November 30, 2022
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		accordingly; e-mail messages to and from C. Burr regarding same.			
10/18/22	Burr, Chris	Revising terms of litigation asset purchase agreement; exchanging email messages with R. Godard regarding same; call with H. Chaiton and G. Benchetrit regarding security motion; further revisions to stalking horse asset purchase agreement (litigation).	1.3	895.00	1,163.50
10/19/22	Burr, Chris	Exchanging email messages with R. Godard regarding revisions to asset purchase agreement; exchanging email messages with Dickinson Wright and Chaitons regarding security motion; call with L. Corne regarding same.	0.5	895.00	447.50
10/24/22	Burr, Chris	Reviewing supplementary motion record of S. Mahal; exchanging email messages with KSV team regarding same.	0.5	895.00	447.50
10/25/22	Thompson, Nancy	Reviewing e-mail message from C. Burr regarding hearing on November 4; making various inquiries regarding same; reviewing e-mail message from C. Burr and confirmation from the court regarding the hearing date.	0.5	475.00	237.50
10/26/22	Burr, Chris	Exchanging email messages with Chaitons and Dickinson Wright working groups regarding court availability and Mahal examination; reviewing affidavit served by Mahal regarding financial statements.	0.7	895.00	626.50
10/26/22	Thompson, Nancy	E-mail messages to and from the Commercial List office regarding the motion returnable on November 4.	0.5	475.00	237.50
10/27/22	Burr, Chris	Exchanging email messages with KSV team regarding new Mahal evidence; exchanging email messages with G. Benchetrit regarding same; call with G. Benchetrit regarding same; coordinating with Court office regarding available time; exchanging email messages with KSV team regarding litigation asset purchase agreement.	1.1	895.00	984.50
10/27/22	Thompson, Nancy	Receiving instructions from C. Burr; e-mail message to the Commercial List office requesting available dates for Justice McEwen for a 2-hour motion.	0.3	475.00	142.50
10/28/22	Burr, Chris	Call with KSV regarding Mahal affidavit and	0.8	895.00	716.00



Invoice: 2346623
 Date: November 30, 2022
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		financial statements; exchanging email messages with Chaitons and Dickinson Wright teams regarding court time and adjournment.			
10/31/22	Burr, Chris	Call with M. Vininsky regarding new Golden Miles financial statements; coordinating with Court regarding availability; vacating November 4 date; corresponding with Dickinson Wright and Chaitons regarding security motion; amending Fourth Report.	0.6	895.00	537.00
Total Fees for this Matter					\$ 20,552.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	21.0	895.00	18,795.00
Thompson, Nancy	NAB	3.7	475.00	1,757.50
Total		24.7		\$ 20,552.50

Taxable Disbursement(s)

OnCorp PPSA (electronic)	\$ 46.50	
Profile Report - Online	14.10	
Searches-Other	125.40	
Sheriff's Certificate	245.70	
		\$ 431.70

Non-taxable Disbursement(s)

Government Fees	\$ 280.57	
		\$ 280.57

Harmonized Sales Tax (13.0%)

2,727.95

Total Due for this Matter in Canadian Currency

\$ 23,992.72 CAD



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INVOICE

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December 22, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2350772
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended November 30, 2022, as follows:

Total Fees	\$ 9,861.00
Harmonized Sales Tax (13.0%)	1,281.93
TOTAL DUE IN CANADIAN CURRENCY	\$ 11,142.93 CAD



Invoice: 2350772
 Date: December 22, 2022
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
11/01/22	Burr, Chris	Coordinating court booking; finalizing fourth Report; exchanging email messages with R. Godard regarding litigation acquisition.	0.3	895.00	268.50
11/01/22	Thompson, Nancy	Reviewing e-mail message from C. Burr and attached fourth report of the receiver; preparing responding motion cover pages and index; assembling motion record together with page numbers, bookmarks and hyperlinks as required by the Commercial List office; drafting cover e-mail message to the service list; e-mail message to C. Burr forwarding materials for review.	0.8	475.00	380.00
11/02/22	Amoroso, Carlo	Responding motion record of the receiver returnable November 4, 2022 through the e-portal.			25.00
11/02/22	Burr, Chris	Coordinating service of Fourth Report; drafting Aide Memoire regarding scheduling hearing; exchanging email messages with counsel regarding same.	1.3	895.00	1,163.50
11/02/22	Thompson, Nancy	Finalizing the responding motion record and e-mail message to the service list serving same; preparing and swearing the affidavit of service; arranging for the responding motion record to be filed with the court; uploading responding motion record to CaseLines; reviewing draft aide memoire.	1.3	475.00	617.50
11/03/22	Burr, Chris	Finalizing Aide Memoire for scheduling hearing.	0.1	895.00	89.50
11/03/22	Thompson, Nancy	E-mail messages regarding attendance at the case conference; preparing participant information form; uploading aide memoire to CaseLines; updating access to CaseLines as requested.	0.5	475.00	237.50
11/04/22	Burr, Chris	Preparing for and attending scheduling hearing; exchanging email messages with working group regarding same.	1.0	895.00	895.00
11/04/22	Thompson, Nancy	Noting hearing date of January 16, 2023 for adjourned motion and circulating appointment.	0.2	475.00	95.00
11/07/22	Burr, Chris	Exchanging email messages with Bennett Jones regarding trust claim; exchanging	1.5	895.00	1,342.50



Invoice: 2350772
 Date: December 22, 2022
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		email messages with counsel to Vicano regarding status of distributions; drafting letter to S. Mahal regarding request for information.			
11/07/22	Thompson, Nancy	E-mail message to the service list circulating the endorsement of Justice McEwen.	0.2	475.00	95.00
11/08/22	Burr, Chris	Drafting letter to S. Mahal regarding disclosure of additional information; reviewing financial statements attached to Mahal affidavit; reviewing record regarding past motions for information.	2.2	895.00	1,969.00
11/11/22	Burr, Chris	Finalizing letter to S. Mahal regarding additional information and sending; forwarding claim from Bennett Jones to R. Winterstein and H. Chaiton.	0.4	895.00	358.00
11/15/22	Burr, Chris	Drafting letter to P. Gill requesting additional information; revising same to reflect comments from KSV and sending same; exchanging email messages with R. Winterstein.	1.2	895.00	1,074.00
11/16/22	Kofman, Daniel	Reviewing email correspondence from condominium vendor regarding pending closing; email correspondence with C. Burr regarding same.	0.2	885.00	177.00
11/17/22	Burr, Chris	Call with R. Winterstein regarding status of distributions.	0.5	895.00	447.50
11/28/22	Burr, Chris	Exchanging email messages with KSV team regarding supplementary report regarding security claims.	0.2	895.00	179.00
11/29/22	Burr, Chris	Preparing for and participating on call with KSV team regarding issuing supplemental report regarding security.	0.5	895.00	447.50
Total Fees for this Matter					\$ 9,861.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Amoroso, Carlo	CAMO	0.0	0.00	25.00
Burr, Chris	BUR	9.2	895.00	8,234.00
Kofman, Daniel	DKO	0.2	885.00	177.00
Thompson, Nancy	NAB	3.0	475.00	1,425.00
Total		12.4		\$ 9,861.00



Invoice: 2350772
Date: December 22, 2022
Page: 4

Harmonized Sales Tax (13.0%)
Total Due for this Matter in Canadian Currency

1,281.93

\$ 11,142.93 CAD



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December 31, 2022

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2357038
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended December 31, 2022, as follows:

Total Fees	\$ 3,358.50
Harmonized Sales Tax (13.0%)	436.61
TOTAL DUE IN CANADIAN CURRENCY	\$ 3,795.11 CAD

MM



Invoice: 2357038
 Date: December 31, 2022
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
12/06/22	Burr, Chris	Engaged regarding preparation of supplement to Fourth Report, regarding further Mahal disclosure.	1.1	895.00	984.50
12/07/22	Burr, Chris	Finalizing supplement to Fourth Report; exchanging email messages with working group regarding same.	0.2	895.00	179.00
12/08/22	Burr, Chris	Engaged regarding supplement to Fourth Report.	0.1	895.00	89.50
12/08/22	Thompson, Nancy	Receiving instructions from C. Burr; preparing backpage to the Supplement to the Fourth Report; e-mail message to the service list serving the Supplement to the Fourth Report; preparing affidavit of service and swearing and finalizing same.	0.7	475.00	332.50
12/09/22	Amoroso, Carlo	Submitting Supplement to the Fourth Report of the Receiver and AOS to the court for filing through the e-portal.			25.00
12/09/22	Thompson, Nancy	Assembling materials and arranging for Supplement to the Fourth Report to be filed with the court.	0.1	475.00	47.50
12/14/22	Burr, Chris	Engaged regarding preparation for examination of S. Mahal.	0.3	895.00	268.50
12/19/22	Burr, Chris	Preparing for and attending cross examination of S. Mahal; exchanging email messages with KSV team regarding same.	0.8	895.00	716.00
12/21/22	Burr, Chris	Exchanging status emails with KSV team.	0.3	895.00	268.50
12/22/22	Burr, Chris	All hands call with KSV team regarding status of pending motions.	0.5	895.00	447.50
Total Fees for this Matter					\$ 3,358.50

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Amoroso, Carlo	CAMO	0.0	0.00	25.00
Burr, Chris	BUR	3.3	895.00	2,953.50
Thompson, Nancy	NAB	0.8	475.00	380.00
Total		4.1		\$ 3,358.50



Invoice: 2357038
Date: December 31, 2022
Page: 3

Harmonized Sales Tax (13.0%)
Total Due for this Matter in Canadian Currency

436.61

\$ 3,795.11 CAD



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February 23, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2362692
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended January 31, 2023, as follows:

Total Fees	\$ 57,707.00
Harmonized Sales Tax (13.0%)	7,501.91
TOTAL DUE IN CANADIAN CURRENCY	\$ 65,208.91 CAD



Invoice:	2362692
Date:	February 23, 2023
Page:	2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/05/23	Burr, Chris	Exchanging email messages with KSV team regarding status of distributions; exchanging email messages with R. Winterstein regarding same.	0.3	960.00	288.00
01/05/23	Thompson, Nancy	Receiving instructions from C. Burr regarding fee approval; reviewing file for order for past approval of invoices; assembling copies of invoices for the current period; preparing spreadsheet summarizing amounts and calculations; drafting fee approval affidavit to be sworn by C. Burr; reviewing copies of invoices for privileged or confidential information.	3.7	500.00	1,850.00
01/06/23	Burr, Chris	Exchanging email messages with L. Corne regarding disclosure of confidential bid information and accounting report; exchanging email messages with KSV team regarding same.	0.2	960.00	192.00
01/06/23	Thompson, Nancy	Reviewing and revising draft affidavit to be sworn by C. Burr; reviewing remaining invoices for privileged or confidential information; drafting fee approval affidavit to be sworn by N. Goldstein; e-mail message to C. Burr forwarding draft materials for review and noting outstanding items.	3.0	500.00	1,500.00
01/07/23	Burr, Chris	Responding to requests for disclosure from Dickinson Wright, including exchanging email messages with KSV team regarding same; reviewing and commenting on statement of receipts and disbursements; preparing real property security opinion; drafting distribution report; exchanging email messages with KSV team regarding same.	4.7	960.00	4,512.00
01/08/23	Burr, Chris	Coordinating research on factum with J. Harris; drafting report regarding real property proceeds; researching mortgage and construction lien priorities; reviewing charging documents; exchanging email messages with KSV team regarding priorities and circular priority of mortgages and lien; reviewing Winterstein client payout statements; reviewing accounting report regarding total Skymark debt; reviewing Bennett Jones correspondence regarding trust claim;	9.3	960.00	8,928.00



Invoice: 2362692
 Date: February 23, 2023
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		revising draft report to reflect the foregoing.			
01/09/23	Burr, Chris	Call with KSV team regarding distribution motion and response to Mahal factum; drafting email messages to real property stakeholders, including R. Winterstein, Bennett Jones team, and Vicano counsel; preparing for and attending on call with R. Winterstein regarding dynamics of distribution of real property proceeds; drafting factum for Mahal security motion; conducting case law research regarding equity characterization and subordination; exchanging email messages with J. Harris regarding discrete research topics for factum.	6.6	960.00	6,336.00
01/09/23	Harris, Jake	Researching case law for factum on disallowance of creditor claim.	3.0	645.00	1,935.00
01/09/23	Harris, Jake	Drafting memo on duties of receiver/trustees when disallowing creditor claims.	1.9	645.00	1,225.50
01/09/23	Harris, Jake	Revising memo on receiver/trustees duties when disallowing creditor claims.	0.3	645.00	193.50
01/09/23	Lehman, Rachel	Reviewing mortgage and emails with C. Burr regarding priority of interest/fees.	0.8	815.00	652.00
01/09/23	Treffry, Ngina	Reviewing charges registered against title to 155 Adams Boulevard, Brantford and providing same to R. Lehman.	0.2	320.00	64.00
01/10/23	Abraham, Trent	Reviewing case law for commentary on the importance of formality under the PPSA.	2.6	375.00	975.00
01/10/23	Burr, Chris	Call with G. Benchetrit regarding Chaitons factum; call with C. Sinclair regarding status of distribution of real property proceeds; drafting and researching factum; reviewing research from J. Harris regarding role of court officer; drafting factum regarding same.	5.2	960.00	4,992.00
01/10/23	Harris, Jake	Researching all obligations clauses for Mahal factum.	2.5	645.00	1,612.50
01/10/23	Harris, Jake	Researching case law on PPSA general jurisprudence.	1.3	645.00	838.50
01/10/23	Harris, Jake	Researching case law on security of credit agreements with third parties.	1.4	645.00	903.00
01/10/23	Harris, Jake	Drafting memo on PPSA jurisprudence on security agreements, all obligations clauses and PPSA approach to jurisprudence.	1.8	645.00	1,161.00



Invoice: 2362692
 Date: February 23, 2023
 Page: 4

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/10/23	Harris, Jake	Revising memo on PPSA case law.	0.4	645.00	258.00
01/11/23	Burr, Chris	Exchanging email messages with Bennett Jones regarding trust claim; exchanging email messages with Chubb regarding insurance settlement; drafting factum; coordinating additional research with J. Harris regarding same; reviewing updated Mahal Factum; further drafting and research; researching costs; drafting factum; coordinating with J. Harris regarding same.	6.5	960.00	6,240.00
01/11/23	Harris, Jake	Amending draft of factum.	0.8	645.00	516.00
01/11/23	Lehman, Rachel	Reviewing statute and case law regarding mortgage priorities and reporting on same.	0.9	815.00	733.50
01/11/23	Thompson, Nancy	E-mail messages from and to C. Burr and J. Harris regarding preparation of factum and linking of cases; reviewing and revising factum; populating list of authorities and schedule of statutes; updating links for certain citations; e-mail message to C. Burr forwarding revised factum and noting final items for review.	2.7	500.00	1,350.00
01/12/23	Burr, Chris	Drafting factum; revising same to reflect comments from KSV team; reviewing Skymark factum; exchanging email messages with KSV team regarding same; finalizing and serving factum.	3.8	960.00	3,648.00
01/12/23	Harris, Jake	Drafting email to C. Burr on costs in creditor brought motions.	0.4	645.00	258.00
01/12/23	Harris, Jake	Researching costs orders in creditor brought motions.	1.1	645.00	709.50
01/12/23	Thompson, Nancy	Reviewing e-mail message from C. Burr; preparing blackline of the factum and e-mail message to C. Burr forwarding same; revising draft factum to incorporate changes and comments received from KSV; e-mail message to C. Burr forwarding revised factum and blackline; e-mail messages with C. Burr regarding materials for CaseLines and uploading same.	3.0	500.00	1,500.00
01/13/23	Burr, Chris	Preparing for Mahal security motion; exchanging email messages with Court office regarding timing; exchanging correspondence with Chaitons and Dickinson Wright regarding scheduling matters.	1.5	960.00	1,440.00



Invoice: 2362692
 Date: February 23, 2023
 Page: 5

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
01/13/23	Thompson, Nancy	Drafting affidavit of service for the factum and e-mail message to C. Burr forwarding same; reviewing e-mail message from the court office regarding change of judge or adjournment and e-mail messages with C. Burr regarding same.	0.4	500.00	200.00
01/16/23	Burr, Chris	Exchanging email messages with Court, Chaitons and Dickinson Wright regarding scheduling issues.	0.3	960.00	288.00
01/16/23	Thompson, Nancy	Reviewing e-mail message from the court office regarding re-scheduling hearing; drafting request form; e-mail messages to and from C. Burr; e-mail message circulating appointment for March 13 hearing.	0.4	500.00	200.00
01/17/23	Burr, Chris	Exchanging email messages with affected parties regarding resolution of Chubb insurance claim; reviewing payout agreement.	0.2	960.00	192.00
01/18/23	Burr, Chris	Exchanging email messages with Bennett Jones regarding Orr claim and coordinating call.	0.1	960.00	96.00
01/19/23	Burr, Chris	Exchanging email message with Chubb and other parties to settlement of truck proceeds; exchanging email messages with L. Corne regarding outstanding issues on Mahal security motion; call with Bennett Jones regarding Orr claims; exchanging email messages with Shillington regarding City of Brampton litigation.	1.7	960.00	1,632.00
01/24/23	Burr, Chris	Call with L. Corne regarding distribution issues.	0.3	960.00	288.00
Total Fees for this Matter					\$ 57,707.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Abraham, Trent	TAQ	2.6	375.00	975.00
Burr, Chris	BUR	40.7	960.00	39,072.00
Harris, Jake	JKE	14.9	645.00	9,610.50
Lehman, Rachel	RGSL	1.7	815.00	1,385.50
Thompson, Nancy	NAB	13.2	500.00	6,600.00
Treffry, Ngina	NGI	0.2	320.00	64.00
Total		73.3		\$ 57,707.00



Invoice: 2362692
Date: February 23, 2023
Page: 6

Harmonized Sales Tax (13.0%)	7,501.91
Total Due for this Matter in Canadian Currency	<hr/> \$ 65,208.91 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

Please write invoice
 number(s) on cheque

March 21, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice: 2367624
 Billing Lawyer Burr, Chris
 HST/GST No.: R119396778
 Client: 00025198
 Matter: 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended February 28, 2023, as follows:

Total Fees	\$ 13,907.00
Harmonized Sales Tax (13.0%)	1,807.91
TOTAL DUE IN CANADIAN CURRENCY	\$ 15,714.91 CAD <i>KC</i>



Invoice: 2367624
 Date: March 21, 2023
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
02/07/23	Burr, Chris	Exchanging email messages with R. Godard regarding proposal to purchase litigation.	0.1	960.00	96.00
02/14/23	Burr, Chris	Call with M. Vininsky regarding Altus report.	0.3	960.00	288.00
02/15/23	Burr, Chris	Call with H. Chaiton regarding Altus report.	0.5	960.00	480.00
02/16/23	Burr, Chris	Call with H. Chaiton regarding Altus report; exchanging email messages with M. Vininsky regarding Pelican report; reviewing Pelican report.	0.4	960.00	384.00
02/17/23	Burr, Chris	Engaged in research of construction lien priorities; drafting report regarding lien priority; researching circular priorities; reviewing Pelican report; exchanging email messages with M. Vininsky and H. Chaiton regarding same.	0.8	960.00	768.00
02/20/23	Burr, Chris	Updating Fifth Report to include new facts and analysis; researching and drafting circular priority analysis; exchanging email messages with KSV team regarding same.	3.8	960.00	3,648.00
02/22/23	Burr, Chris	Call with KSV team regarding 5th Report; drafting letter to D. Seifer regarding inquiry about pursuit of litigation; exchanging email messages with M. Vininsky regarding same.	2.1	960.00	2,016.00
02/23/23	Burr, Chris	Revising letter to Dickinson Wright regarding litigation to incorporate comments from M. Vininsky and sending.	0.3	960.00	288.00
02/24/23	Burr, Chris	Call with R. Winterstein regarding status of distribution; reviewing Omit Tax bills; exchanging email messages with KSV team regarding same; researching jurisdiction to reassess tax; reviewing purchase agreement in context of Omit Tax bills.	1.2	960.00	1,152.00
02/25/23	Burr, Chris	Revising Fifth Report.	0.4	960.00	384.00
02/27/23	Burr, Chris	Drafting and revising Fifth Report; exchanging email messages with M. Vininsky regarding same; call with M. Vininsky regarding same.	3.1	960.00	2,976.00
02/27/23	D'Alimonte, Silvana	Reviewing email from N. Treffry regarding responsibility for property tax reassessments; reviewing purchase agreement and related	0.5	1,190.00	595.00



Invoice: 2367624
 Date: March 21, 2023
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		closing documents and discussing with N. Treffry.			
02/27/23	Treffry, Ngina	Reviewing the omit tax bills for the property for 2020, 2021 and 2022, speaking with a representative at the City of Brantford Tax Department; reviewing the asset purchase agreement, undertaking to pay property taxes and undertaking to readjust; communicating with C. Burr and R. Lehman regarding the property taxes; speaking with S. D'Alimonte regarding the obligations under the asset purchase agreement; further communicating with C. Burr on the tax re-adjustments.	1.4	320.00	448.00
02/28/23	Burr, Chris	Call with R. Goddard regarding purchase of litigation; exchanging email messages with M. Vininsky regarding Fifth Report.	0.4	960.00	384.00
Total Fees for this Matter					\$ 13,907.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	13.4	960.00	12,864.00
D'Alimonte, Silvana	SMDA	0.5	1,190.00	595.00
Treffry, Ngina	NGI	1.4	320.00	448.00
Total		15.3		\$ 13,907.00

Harmonized Sales Tax (13.0%)

1,807.91

Total Due for this Matter in Canadian Currency

\$ 15,714.91 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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 number(s) on cheque

April 21, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2373751
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended March 31, 2023, as follows:

Total Fees	\$ 19,888.00
Harmonized Sales Tax (13.0%)	2,585.44
TOTAL DUE IN CANADIAN CURRENCY	\$ 22,473.44 CAD <i>KC</i>



Invoice: 2373751
 Date: April 21, 2023
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
03/01/23	Burr, Chris	Drafting and revising 5th Report; engaged regarding Altus report; meeting with M. Vininsky regarding final comments on 5th Report; revising and finalizing report to incorporate comments from M. Vininsky; circulating final report to KSV team; reviewing and commenting on Altus engagement letter and circulating same to M. Vininsky.	5.4	960.00	5,184.00
03/02/23	Burr, Chris	Call with M. Vininsky to discuss final comments on 5th Report; finalizing and circulating 5th Report to stakeholders.	0.9	960.00	864.00
03/06/23	Burr, Chris	Call with L. Come regarding distribution issues; exchanging email messages with KSV team regarding documentation for review by Altus of Vicano invoices.	0.5	960.00	480.00
03/07/23	Burr, Chris	Coordinating exhibits to 5th Report; exchanging email messages with A&M and Faskens regarding Skymark receivership and status of Mahal distributions; call with A&M regarding same; call with N. Goldstein regarding same; follow-up call with G. Karpal regarding same; drafting email messages with Vicano, Bennett Jones, R. Winterstein and Dickinson Wright regarding appointment of Skymark receiver.	4.1	960.00	3,936.00
03/07/23	Thompson, Nancy	Reviewing e-mail message from C. Burr and attached draft report; preparing cover pages and index of the appendices; e-mail message to C. Burr regarding same.	0.8	500.00	400.00
03/08/23	Burr, Chris	Exchanging email messages with A&M and Faskens regarding proposed distribution matrix and position on Mahal Security Motion.	0.2	960.00	192.00
03/09/23	Burr, Chris	Exchanging email messages with L. Come regarding distribution issues; exchanging email messages with Faskens and A&M regarding settlement of Mahal security motion.	0.7	960.00	672.00
03/10/23	Burr, Chris	Call with G. Karpel regarding Skymark receivership and Mahal distribution; exchanging email messages with KSV team and Faskens regarding settlement; drafting email to Dickinson Wright regarding	0.8	960.00	768.00



Invoice: 2373751
 Date: April 21, 2023
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		settlement proposal.			
03/11/23	Burr, Chris	Preparing for Mahal Security Motion.	0.8	960.00	768.00
03/12/23	Burr, Chris	Preparing for Mahal Security Motion.	0.6	960.00	576.00
03/13/23	Burr, Chris	Preparing for Mahal Distribution Motion; attending and arguing motion; discussions with M. Vininsky regarding same.	6.0	960.00	5,760.00
03/22/23	Burr, Chris	Discussions with M. Vininsky regarding Altus report; exchanging email messages with R. Winterstein regarding distribution motion.	0.3	960.00	288.00
Total Fees for this Matter					\$ 19,888.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	20.3	960.00	19,488.00
Thompson, Nancy	NAB	0.8	500.00	400.00
Total		21.1		\$ 19,888.00

Harmonized Sales Tax (13.0%)

2,585.44

Total Due for this Matter in Canadian Currency

\$ 22,473.44 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

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June 28, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2386272
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended May 31, 2023, as follows:

Total Fees	\$ 4,036.00
Harmonized Sales Tax (13.0%)	524.68
TOTAL DUE IN CANADIAN CURRENCY	\$ 4,560.68 CAD <i>KC</i>



Invoice: 2386272
 Date: June 28, 2023
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
04/05/23	Burr, Chris	Preparing follow up correspondence regarding Vicano evidence; exchanging email messages with Altus team regarding same.	0.4	960.00	384.00
04/06/23	Burr, Chris	Drafting email to Vicano counsel regarding outstanding invoices.	0.3	960.00	288.00
04/11/23	Burr, Chris	Exchanging status emails with D. Thompson, counsel to City of Brantford.	0.4	960.00	384.00
04/12/23	Burr, Chris	Exchanging email messages with R. Winterstein regarding status of interim distribution.	0.1	960.00	96.00
04/17/23	Burr, Chris	Drafting email to Vicano counsel regarding receipts for Altus report.	0.1	960.00	96.00
04/20/23	Burr, Chris	Exchanging email messages with counsel to Vivian Group, including order to continue action.	0.5	960.00	480.00
04/27/23	Burr, Chris	Sending email to Vicano counsel regarding request for invoices.	0.1	960.00	96.00
05/01/23	Burr, Chris	Reviewing invoice summary and response from counsel to Vicano; exchanging email messages with M. Vininsky regarding same.	0.5	960.00	480.00
05/05/23	Burr, Chris	Exchanging email messages with C. Junior regarding status of real property proceeds distribution.	0.2	960.00	192.00
05/09/23	Burr, Chris	Exchanging email messages with Altus regarding Vicano report.	0.2	960.00	192.00
05/10/23	Burr, Chris	Reviewing decision regarding Mahal security motion; call with M. Vininsky regarding same; exchanging email messages with G. Benchetrit regarding costs implications of decision.	0.7	960.00	672.00
05/10/23	Thompson, Nancy	E-mail message to the service list forwarding the endorsement of Justice McEwen released May 10, 2023.	0.2	500.00	100.00
05/16/23	Burr, Chris	Drafting email to R. Winterstein; drafting email to Vicano counsel regarding outstanding information requests.	0.3	960.00	288.00
05/23/23	Burr, Chris	Drafting email to L. Come regarding order for Mahal security motion.	0.2	960.00	192.00



Invoice: 2386272
 Date: June 28, 2023
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
05/24/23	Burr, Chris	Exchanging email messages with M. Vininsky regarding outstanding issues.	0.1	960.00	96.00
Total Fees for this Matter					\$ 4,036.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	4.1	960.00	3,936.00
Thompson, Nancy	NAB	0.2	500.00	100.00
Total		4.3		\$ 4,036.00

Harmonized Sales Tax (13.0%)

524.68

Total Due for this Matter in Canadian Currency

\$ 4,560.68 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
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July 21, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2390558
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended June 30, 2023, as follows:

Total Fees	\$ 10,113.00
Harmonized Sales Tax (13.0%)	1,314.69
TOTAL DUE IN CANADIAN CURRENCY	\$ 11,427.69 CAD <i>KC</i>



Invoice: 2390558
 Date: July 21, 2023
 Page: 2

Re: Golden Miles and Mahal Venture Capital Receivership (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
06/02/23	Burr, Chris	Reviewing Altus report; exchanging email messages with M. Vininsky regarding same.	0.3	960.00	288.00
06/05/23	Burr, Chris	Reviewing Altus report; call with KSV team regarding same; coordinating research with D. Loberto.	1.1	960.00	1,056.00
06/05/23	Loberto, Daniel	Reviewing pertinent background information regarding receiver report and competing security interests.	2.0	730.00	1,460.00
06/06/23	Burr, Chris	Call with Altus team regarding Altus report; exchanging email messages with Vicano counsel regarding invoices.	0.8	960.00	768.00
06/07/23	Burr, Chris	Exchanging email messages with R. Winterstein regarding interim distribution.	0.2	960.00	192.00
06/07/23	Loberto, Daniel	Reviewing correspondence between Receiver and Vicano; reviewing Vicano draw summaries.	0.2	730.00	146.00
06/21/23	Burr, Chris	Exchanging email messages with D. Thompson; exchanging email messages with R. Winterstein.	0.2	960.00	192.00
06/27/23	Burr, Chris	Exchanging email messages with L. Come regarding interim distribution, HST claim and Chubb insurance settlement.	0.2	960.00	192.00
06/28/23	Burr, Chris	Exchanging email messages regarding Chubb settlement; call with L. Come regarding outstanding issues; drafting email to KSV regarding same; reviewing letter to Justice McEwen regarding costs of security motion; exchanging email messages with KSV, G. Benchetrit and Faskens regarding same; revising same; further correspondence regarding letter to Court.	1.6	960.00	1,536.00
06/28/23	Loberto, Daniel	Reviewing status update correspondence.	0.3	730.00	219.00
06/29/23	Burr, Chris	Drafting email to M. Vininsky regarding open issues on interim distribution motion; researching municipal tax liens; reviewing approval and vesting order and asset purchase agreement in respect of Omit tax bills; coordinating booking time for interim distribution motion; exchanging email messages with stakeholders regarding same;	1.9	960.00	1,824.00



Invoice: 2390558
 Date: July 21, 2023
 Page: 3

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
		exchanging email messages with KSV team regarding strategy for addressing open issues; exchanging email messages with R. Winterstein regarding interim distribution; exchanging email messages with KSV and Dickinson Wright regarding Otis elevator invoice.			
06/29/23	Loberto, Daniel	Reviewing status update correspondence; reviewing related documentation.	1.0	730.00	730.00
06/29/23	Thompson, Nancy	E-mail messages from and to C. Burr regarding hearing; e-mail messages to and from the Commercial List regarding available dates; drafting request form and e-mail message to C. Burr forwarding same; e-mail message to the Commercial List forwarding signed request form; circulating appointment for the hearing date.	0.8	500.00	400.00
06/30/23	Burr, Chris	Reviewing costs endorsement from Justice McEwen; updating and circulating Chubb proceeds agreement.	0.7	960.00	672.00
06/30/23	Loberto, Daniel	Reviewing debtor counsel correspondence; reviewing file information.	0.6	730.00	438.00
Total Fees for this Matter					\$ 10,113.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	7.0	960.00	6,720.00
Loberto, Daniel	DQL	4.1	730.00	2,993.00
Thompson, Nancy	NAB	0.8	500.00	400.00
Total		11.9		\$ 10,113.00

Harmonized Sales Tax (13.0%)

1,314.69

Total Due for this Matter in Canadian Currency

\$ 11,427.69 CAD



Blake, Cassels & Graydon LLP
 Barristers & Solicitors
 Patent & Trademark Agents
 199 Bay Street
 Suite 4000, Commerce Court West
 Toronto ON M5L 1A9 Canada
 Tel: 416-863-2400 Fax: 416-863-2653

INVOICE

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August 8, 2023

KSV Restructuring Inc.
 150 King Street West
 Suite 2308, Box 42
 Toronto, ON M5H 1J9
 Canada

Invoice:
 Billing Lawyer
 HST/GST No.:
 Client:
 Matter:

2393353
 Burr, Chris
 R119396778
 00025198
 000002

Attention: Noah Goldstein
 Managing Director

Re: Golden Miles and Mahal Venture Capital Receivership

FOR PROFESSIONAL SERVICES RENDERED
 during the period ended July 31, 2023, as follows:

Total Fees	\$ 960.00
Harmonized Sales Tax (13.0%)	124.80
TOTAL DUE IN CANADIAN CURRENCY	\$ 1,084.80 CAD <i>KC</i>



Invoice:	2393353
Date:	August 8, 2023
Page:	2

Re: **Golden Miles and Mahal Venture Capital Receivership** (000002)

Date (m/d/y)	Timekeeper	Description	Hours	Rate	Amount (\$)
07/19/23	Burr, Chris	Exchanging email messages with stakeholders regarding Chubb settlement.	0.2	960.00	192.00
07/21/23	Burr, Chris	Updating Chubb settlement agreement and circulating same; coordinating signature on same; exchanging email messages with counsel to Vivian group regarding litigation; reviewing Altus report.	0.7	960.00	672.00
07/24/23	Burr, Chris	Coordinating delivery of Chubb agreement signature.	0.1	960.00	96.00
Total Fees for this Matter					\$ 960.00

Matter Timekeeper Summary	ID	Hours	Rate (\$)	Amount (\$)
Burr, Chris	BUR	1.0	960.00	960.00
Total		1.0		\$ 960.00

Harmonized Sales Tax (13.0%)

124.80

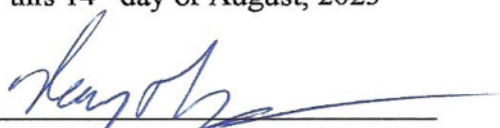
Total Due for this Matter in Canadian Currency

\$ 1,084.80 CAD

This is **Exhibit "B"** referred to in the

Affidavit of Chris Burr

sworn before me by video conference
this 14th day of August, 2023



A Commissioner, etc.

Nancy Ann Thompson, a Commissioner, etc.,
Province of Ontario, for Blake, Cassels & Graydon LLP,
Barristers and Solicitors. Expires July 13, 2024.

EXHIBIT “B”

Name of Lawyer	Practice Group	Year of Call	Hourly Rate	Total Hours
Burr, Chris	Restructuring & Insolvency	2008	\$895	168.2
			\$960	86.5
D’Alimonte, Silvana	Commercial Real Estate	1991	\$1,110	4.3
			\$1,190	.5
Abraham, Trent	Restructuring & Insolvency	<i>Student</i>	\$375	2.6
Feldman, Tila	Restructuring & Insolvency	<i>Student</i>	\$350	0.9
Halpern, Zvi	Tax	2010	\$1,020	0.7
Harris, Jake	Restructuring & Insolvency	2022	\$645	14.9
Kofman, Daniel	Commercial Real Estate	2005	\$885	1.2
Lehman, Rachel	Commercial Real Estate	2019	\$740	22.4
			\$815	1.7
McIntyre, Caitlin	Restructuring & Insolvency	2017	\$730	44.1
Parente, Alexia	Restructuring & Insolvency	2021	\$300	9.9
			\$605	0.8
Roininen, Marti	Financial Services	<i>Law Clerk</i>	\$485	0.2
Sitney, Renee	Financial Services	<i>Search Clerk</i>	\$180	0.4
Thompson, Nancy	Restructuring & Insolvency	<i>Law Clerk</i>	\$475	21.7
			\$500	15.0
Treffry, Ngina	Commercial Real Estate	<i>Law Clerk</i>	\$305	21.8
			\$320	1.6
Van Loan, Chris	Tax	1987	\$1,315	2.1

Total Fees Billed:	\$336,326.00
Total Hours:	425.6
Average Hourly Rate:	\$790.24

SKYMARK FINANCE CORPORATION
Applicants

- and -

MAHAL VENTURE CAPITAL INC., et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding Commenced at Toronto

**AFFIDAVIT OF CHRIS BURR
Sworn August 14, 2023**

BLAKE, CASSELS & GRAYDON LLP
Barristers and Solicitors
199 Bay Street
Suite 4000, Commerce Court West
Toronto, Ontario M5L 1A9

Chris Burr, LSO #55172H
Tel: 416-863-3261
Email: chris.burr@blakes.com

Lawyers for the Receiver

TAB 3

Court File No. CV-21-00664778-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.	)	WEDNESDAY, THE 23 RD
)	
JUSTICE CAVANAGH	)	DAY OF AUGUST, 2023

B E T W E E N:

SKYMARK FINANCE CORPORATION

Applicant

- and -

MAHAL VENTURE CAPITAL INC. and GOLDEN MILES FOOD
CORPORATION

Respondents

**ORDER
(Distribution and Fee & Activity Approval)**

THIS MOTION, made by KSV Restructuring Inc. (“**KSV**”) in its capacity as the Court-appointed receiver and manager (in such capacity, the “**Receiver**”), without security, of the assets, undertakings and properties of Mahal Venture Capital Inc. (“**Mahal VC**”) and Golden Miles Food Corporation (“**Golden Miles**” and, together with Mahal VC, the “**Companies**”) owned or used in connection with the flour mill located on the property municipally known as 155 Adams Blvd., Brantford, Ontario for an order, (i) authorizing and directing the Receiver to make certain distributions to Vicano Construction Limited (“**Vicano**”), Skymark Finance Corporation (“**Skymark**”), KLN Holdings Inc. (“**KLN**”) and Santokh Mahal (“**Mr. Mahal**”), (ii) approving the fees and disbursements of the Receiver and its counsel, Blake, Cassels &

Graydon LLP (“**Blakes**”) for the period March 1, 2022 through July 31, 2023, and (iii) approving the Receiver’s Fourth Report to Court dated November 1, 2022 (the “**Fourth Report**”), the Receiver’s supplement to the Fourth Report dated December 8, 2022 (the “**Fourth Report Supplement**”) and the Receiver’s Fifth Report to Court dated August 15, 2023 (the “**Fifth Report**”, together with the Fourth Report and the Fourth Report Supplement, the “**Reports**”) and the Receiver’s activities described therein, was heard this day by judicial videoconference.

ON READING the Reports, and on hearing the submissions of counsel for the Receiver, and such other parties listed on the Participant Information Form, no one else appearing although properly served as appears from the Affidavit of Service of Nancy Thompson sworn August 15, 2023, filed:

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Receiver’s Notice of Motion dated August 15, 2023 (the “**NOM**”), the Fifth Report, be and hereby is abridged, such that service of the NOM and the Fifth Report is hereby validated, and that further service thereof is hereby dispensed with.

DISTRIBUTIONS AND INTERIM DISTRIBUTIONS

Distribution of Personal Property Proceeds

2. **THIS COURT ORDERS** that the Receiver is hereby authorized to make the following distributions in the following amounts, from the proceeds of the sale of the personal property of Golden Miles, subject to minor modifications to account for accruals of interest and expenses as reasonably determined by the Receiver:

- (a) \$314,755 to Mr. Mahal, subject to Paragraph 3 below; and
- (b) \$247,000 to Skymark.

3. **THIS COURT ORDERS** that the Receiver is hereby authorized to set-off the amount of \$95,000 from the distribution to Mr. Mahal authorized by Paragraph 2 hereof, resulting in a net distribution to Mr. Mahal of \$219,755, and from this \$95,000: (a) apply \$75,000 against the costs of the Receiver and Blakes incurred in these proceedings, and (b) distribute \$20,000 to Skymark, in each case in full satisfaction of Mr. Mahal's obligations in respect of the cost award made by Mr. Justice McEwen in these proceedings in an endorsement dated May 10, 2023.

Distribution & Holdbacks of Real Property Proceeds

4. **THIS COURT ORDERS** that the Receiver is hereby authorized to make the following distributions in the following amounts, from the proceeds of the sale of the real property of Mahal VC, subject to minor modifications to account for accruals of interest and expenses as reasonably determined by the Receiver:

- (a) \$1,659,413 to Vicano;
- (b) \$5,097,556 to Skymark;
- (c) \$2,447,166 to KLN.

5. **THIS COURT ORDERS** that the distribution to Vicano authorized by Paragraph 4 shall be in full satisfaction of Vicano's priority claim pursuant to Section 78 of the *Construction Act* (Ontario) to any holdback required to be withheld by Part IV of the *Construction Act* (Ontario).

6. **THIS COURT ORDERS** that the Receiver is hereby authorized to maintain the following holdbacks from the proceeds of the sale of the real property of Mahal VC:

- (a) \$600,000, defined in the Fifth Report as the "Mahal VC Cost Reserve";
- (b) \$3,650,000, defined in the Fifth Report as the "Orr Holdback"; and
- (c) \$1,500,000, defined in the Fifth Report as the "Omit Tax Reserve",

in each case pending further order of this Court.

REPORT & STATEMENT OF RECEIPTS AND DISBURSEMENTS APPROVAL

7. **THIS COURT ORDERS** that the Reports, and the activities of the Receiver described therein, be and are hereby approved, provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.

8. **THIS COURT ORDERS** that the statement of receipts and disbursements for the period October 1, 2021 through July 31, 2023, attached to the Fifth Report be and is hereby accepted and approved.

FEE APPROVALS

9. **THIS COURT ORDERS** that the fees of the Receiver in the amount of \$195,469.75, plus HST and disbursements, for the period March 1, 2022 through July 31, 2023 (the “**Fee Approval Period**”) be and hereby are approved.

10. **THIS COURT ORDERS** that the fees of the Receiver’s counsel, Blakes, in the amount of \$336,326, plus HST and disbursements, for the Fee Approval Period be and hereby are approved.

MISCELLANEOUS

11. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

SKYMARK FINANCE CORPORATION
Applicant

- and -

MAHAL VENTURE CAPITAL INC., et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding Commenced at Toronto

**ORDER
(Distribution and Fee & Activity Approval)**

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Lawyers for the Receiver

SKYMARK FINANCE CORPORATION
Applicant

- and -

MAHAL VENTURE CAPITAL INC., et al.
Respondents

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding Commenced at Toronto

**MOTION RECORD OF THE RECEIVER
(Distribution and Fee & Activity Approval)
Returnable August 23, 2023**

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