



Affidavit #9 of John McEown
Sworn November 23rd, 2023

No. S1710393
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*,
R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

AFFIDAVIT

I, **John McEown**, CPA, CA, CIRP (Chartered Insolvency and Restructuring Professional), of 1140 - 800 West Pender Street, in the City of Vancouver, Province of British Columbia, MAKE OATH AND SAY AS FOLLOWS:

1. I am a Trustee engaged by McEown and Associates Ltd. (formerly Boale, Wood and Company Ltd.) the Court-appointed Monitor herein (the "**Monitor**") in the matter of the *Companies' Creditors Arrangement Act* proceedings of All Canadian Investment Corporation ("**CCAA Proceedings**"), and as such have personal knowledge of the facts and matters hereafter deposed to, save where the same are stated to be upon information and belief, and where so stated, I verily believe the same to be true.
2. I am authorized by the Monitor to make this Affidavit.
3. Boale, Wood and Company Ltd. was appointed as Monitor in the CCAA Proceedings pursuant to an Order of the Supreme Court of British Columbia dated November 10, 2017, a copy of which is attached as **Exhibit "A"** to this my Affidavit.

4. The Monitor's powers and authority were increased pursuant to an Order of the Supreme Court of British Columbia dated November 9, 2018, a copy of which is attached as **Exhibit "B"** to this my Affidavit.
5. The Monitor, Boale, Wood and Company Ltd., was substituted by McEown and Associates Ltd. pursuant to an Order of the Supreme Court of British Columbia dated November 25, 2019, a copy of which is attached as **Exhibit "C"** to this Affidavit.
6. Throughout the CCAA Proceedings, the Monitor has used its best efforts to implement the court's commercial oversight of the restructuring of the Petitioner.
7. I have over 25 years of experience as an insolvency professional that is highlighted in my professional profile attached as **Exhibit "D"** to this my Affidavit.
8. Attached hereto and marked **Exhibit "E"** to this my affidavit is a true copy of the summary of services provided by the Monitor from December 1, 2022 to October 31, 2023 (the "**Summary of Monitor's Services**").
9. Attached hereto and marked **Exhibit "F"** to this my affidavit is a true copy of the summary of time spent and rates charged by the Monitor's staff from December 1, 2022 to October 31, 2023 (the "**Summary of Monitor's Time and Fees**"). The rates charged by the Monitor's staff are the Monitor's standard rates.
10. The Summary of Monitor's Time and Fees is accurate and correct. All of the items in the summary under the heading "Disbursements" were actually paid for the purposes shown, and were necessary for the administration of the restructuring.
11. Attached hereto and marked **Exhibit "G"** to this my affidavit is a summary of the Monitor's accounts for services rendered between December 1, 2022 to October 31, 2023 including copies of the invoices (the "**Monitor's Accounts**") (which exceeds 10 pages in length and a true copy of which may be viewed at the offices of Kornfeld LLP, 1100 One Bentall Centre, 505 Burrard Street, Vancouver, British Columbia, during normal business hours).

- 12. I confirm that with respect to the description of work performed, contained both in this Affidavit and all of the Exhibits including the accounts, there was no duplication of work performed by any of either me or my staff in respect of the work that is described therein.
- 13. All of the costs, charges and expenses of the Monitor to date and to see this matter through to conclusion have been or will be paid by the Petitioner herein.
- 14. I have reviewed all of the accounts of Kornfeld LLP which are attached as Exhibit "H" to Affidavit #3 of Douglas B. Hyndman sworn November 23, 2023 and am of the opinion that those accounts are fair and reasonable in the circumstances.
- 15. The CCAA Proceedings are now substantially complete. The assets of the Petitioner have been sold and the stay of proceedings has been lifted. There is no further role for the Monitor to play in the CCAA Proceedings.
- 16. I make this Affidavit in support of an application that the Monitor's accounts as summarized in Exhibit "H" attached hereto be approved and that the Monitor be discharged.

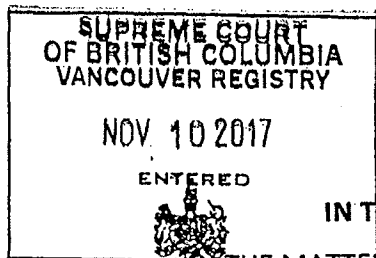
SWORN BEFORE ME at the City of Vancouver this
 Vancouver, in the Province of)
 British Columbia, this 23rd)
 day of November, 2023.)

Devin P. Lucas
 A Commissioner for taking Affidavits
 for British Columbia)



 JOHN McEOWN

Devin P. Lucas
 Barrister & Solicitor
 Kornfeld LLP
 1100 - 505 Burrard Street
 Vancouver, B.C. V7X 1M5
 Telephone: (604) 331-8306



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IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
 ALL CANADIAN INVESTMENT CORPORATION

ORDER MADE AFTER APPLICATION

BEFORE THE HONOURABLE)

MADAM JUSTICE ADAIR)

) 10/Nov/2017
)

THE APPLICATION of the Petitioner coming on for hearing without notice at Vancouver, British Columbia, on the 10th day of November, 2017 (the "Order Date"); AND ON HEARING Christopher J. Ramsay and Katie G. Mak, counsel for the Petitioner and those other counsel listed on Schedule "A" hereto; AND UPON READING the material filed, including the First Affidavit of Donald Bergman sworn November 7th, 2017 and the consent of Boale, Wood & Company Ltd. to act as Monitor; AND UPON BEING ADVISED that Fisgard Capital Corporation and Van Maren Financial ^{ltd.} who are likely to be affected by the charges created herein were given notice; AND pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36 as amended (the "CCAA"), the British Columbia Supreme Court Civil Rules and the inherent jurisdiction of this Honourable Court;

This is Exhibit "A" referred to in the
 affidavit of J. McEOWN
 sworn before me at VANCOUVER
 in the Province of British Columbia
 this 22nd day of NOV: A.D. 2017
D Lucas
 A Commissioner for taking Affidavits
 within British Columbia

THIS COURT ORDERS AND DECLARES THAT:

JURISDICTION

1. The Petitioner is a company to which the CCAA applies.

SUBSEQUENT HEARING DATE

2. The hearing of the Petitioner's application for an extension of the Stay Period (as defined in paragraph 14 of this Order) and for any ancillary relief shall be held at the Courthouse at 800 Smithe Street, Vancouver, British Columbia at 9:45 a.m. on

~~START~~ Tuesday the ~~5th~~ 5th day of December 2017 or such other date as this Court may order. 32

PLAN OF ARRANGEMENT

3. The Petitioner shall have the authority to file and may, subject to further order of this Court, file with this Court a plan of compromise or arrangement (hereinafter referred to as the "Plan").

POSSESSION OF PROPERTY AND OPERATIONS

4. Subject to this Order and any further Order of this Court, the Petitioner shall remain in possession and control of its current and future assets, undertakings and properties of every nature and kind whatsoever, and wherever situate including all proceeds thereof (the "Property"), and continue to carry on its business (the "Business") in the ordinary course and in a manner consistent with the preservation of the Business and the Property. The Petitioner shall be authorized and empowered to continue to retain and employ the employees, consultants, agents, experts, accountants, counsel and such other persons (collectively, "Assistants") currently retained or employed by it, with liberty to retain such further Assistants as it deems reasonably necessary or desirable in the ordinary course of business or for carrying out the terms of this Order.

5. The Petitioner shall be entitled, but not required, to pay the following expenses which may have been incurred prior to the Order Date:

- (a) all outstanding wages, salaries, employee and pension benefits (including long and short term disability payments), vacation pay and expenses (but excluding

severance pay) payable before or after the Order Date, in each case incurred in the ordinary course of business and consistent with the relevant compensation policies and arrangements existing at the time incurred (collectively "Wages"); and

- (b) the fees and disbursements of any Assistants retained or employed by the Petitioner which are related to the Petitioner's restructuring, at their standard rates and charges, including payment of the fees and disbursements of legal counsel retained by the Petitioner, whenever and wherever incurred, in respect of:
 - (i) these proceedings or any other similar proceedings in other jurisdictions in which the Petitioner or any subsidiaries or affiliated companies of the Petitioner are domiciled;
 - (ii) any litigation in which the Petitioner is named as a party or is otherwise involved, whether commenced before or after the Order Date; and
 - (iii) any related corporate matters.

6. Except as otherwise provided herein, the Petitioner shall be entitled to pay all expenses reasonably incurred by the Petitioner in carrying on the Business in the ordinary course following the Order Date, and in carrying out the provisions of this Order, which expenses shall include, without limitation:

- (a) all expenses and capital expenditures reasonably incurred and which are necessary for the preservation of the Property or the Business including, without limitation, payments on account of insurance (including directors' and officers' insurance), maintenance and security services, provided that any capital expenditure exceeding \$50,000 shall be approved by the Monitor;
- (b) all obligations incurred by the Petitioner after the Order Date, including without limitation, with respect to goods and services actually supplied to the Petitioner following the Order Date (including those under purchase orders outstanding at the Order Date but excluding any interest on the Petitioner's obligations incurred prior to the Order Date); and
- (c) fees and disbursements of the kind referred to in paragraph 5(b) which may be incurred after the Order Date.

7. The Petitioner is authorized to remit, in accordance with legal requirements, or pay:
- (a) any statutory deemed trust amounts in favour of the Crown in right of Canada or of any Province thereof or any other taxation authority which are required to be deducted from Wages, including, without limitation, amounts in respect of (i) employment insurance, (ii) Canada Pension Plan, (iii) Quebec Pension Plan, and (iv) income taxes or any such claims which are to be paid pursuant to Section 6(3) of the CCAA;
 - (b) all goods and services or other applicable sales taxes (collectively, "Sales Taxes") required to be remitted by the Petitioner in connection with the sale of goods and services by the Petitioner, but only where such Sales Taxes accrue or are collected after the Order Date, or where such Sales Taxes accrued or were collected prior to the Order Date but not required to be remitted until on or after the Order Date; and
 - (c) any amount payable to the Crown in right of Canada or of any Province thereof or any political subdivision thereof or any other taxation authority in respect of municipal property taxes, municipal business taxes or other taxes, assessments or levies of any nature or kind which are entitled at law to be paid in priority to claims of secured creditors.

8. Until such time as a real property lease is disclaimed in accordance with the CCAA, the Petitioner shall pay all amounts constituting rent or payable as rent under real property leases (including, for greater certainty, common area maintenance charges, utilities and realty taxes and any other amounts payable as rent to the landlord under the lease) based on the terms of existing lease arrangements or as otherwise may be negotiated between the Petitioner and the landlord from time to time ("Rent"), for the period commencing from and including the Order Date, twice-monthly in equal payments on the first and fifteenth day of the month in advance (but not in arrears). On the date of the first of such payments, any Rent relating to the period commencing from and including Order Date shall also be paid.

9. Except as specifically permitted herein, the Petitioner is hereby directed, until further Order of this Court:

- (a) to make no payments of principal, interest thereon or otherwise on account of amounts owing by the Petitioner to any of its creditors as of the Order Date except as authorized by this Order;

- (b) to make no payments in respect of any financing leases which create security interests;
- (c) to grant no security interests, trust, mortgages, liens, charges or encumbrances upon or in respect of any of its Property, nor become a guarantor or surety, nor otherwise become liable in any manner with respect to any other person or entity except as authorized by this Order;
- (d) to not grant credit except in the ordinary course of the Business only to its customers for goods and services actually supplied to those customers, provided such customers agree that there is no right of set-off in respect of amounts owing for such goods and services against any debt owing by the Petitioner to such customers as of the Order Date; and
- (e) to not incur liabilities except in the ordinary course of Business.

RESTRUCTURING

10. Subject to such requirements as are imposed by the CCAA, the Petitioner shall have the right to:

- (a) permanently or temporarily cease, downsize or shut down all or any part of its Business or operations and commence marketing efforts in respect of any of its redundant or non-material assets and to dispose of redundant or non-material assets not exceeding \$100,000 in any one transaction or \$300,000 in the aggregate;
- (b) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate; and
- (c) pursue all avenues of refinancing for its Business or Property, in whole or part;

all of the foregoing to permit the Petitioner to proceed with an orderly restructuring of the Business (the "**Restructuring**").

11. The Petitioner shall provide each of the relevant landlords with notice of the Petitioner's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Petitioner's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable

secured creditors who claim a security interest in the fixtures, such landlord and the Petitioner, or by further Order of this Court upon application by the Petitioner, the landlord or the applicable secured creditors on at least two (2) clear days' notice to the other parties. If the Petitioner disclaims the lease governing such leased premises in accordance with Section 32 of the CCAA, it shall not be required to pay Rent under such lease pending resolution of any dispute concerning such fixtures (other than Rent payable for the notice period provided for in Section 32(5) of the CCAA), and the disclaimer of the lease shall be without prejudice to the Petitioner's claim to the fixtures in dispute.

12. If a notice of disclaimer is delivered pursuant to Section 32 of the CCAA, then: (a) during the period prior to the effective time of the disclaimer, the landlord may show the affected leased premises to prospective tenants during normal business hours on giving the Petitioner and the Monitor 24 hours' prior written notice; and (b) at the effective time of the disclaimer, the landlord shall be entitled to take possession of any such leased premises without waiver of or prejudice to any claims the landlord may have against the Petitioner, or any other rights the landlord might have, in respect of such lease or leased premises and the landlord shall be entitled to notify the Petitioner of the basis on which it is taking possession and gain possession of and re-lease such leased premises to any third party or parties on such terms as the landlord considers advisable, provided that nothing herein shall relieve the landlord of its obligation to mitigate any damages claimed in connection therewith.

13. Pursuant to Section 7(3)(c) of the *Personal Information Protection and Electronics Documents Act*, S.C. 2000, c. 5 and Section 18(1)(o) of the *Personal Information Protection Act*, S.B.C. 2003, c. 63, and any regulations promulgated under authority of either Act, as applicable (the "Relevant Enactment"), the Petitioner, in the course of these proceedings, is permitted to, and hereby shall, disclose personal information of identifiable individuals in its possession or control to stakeholders, its advisors, prospective investors, financiers, buyers or strategic partners (collectively, "Third Parties"), but only to the extent desirable or required to negotiate and complete the Restructuring or to prepare and implement the Plan or transactions for that purpose; provided that the Third Parties to whom such personal information is disclosed enter into confidentiality agreements with the Petitioner binding them in the same manner and to the same extent with respect to the collection, use and disclosure of that information as if they were an organization as defined under the Relevant Enactment, and limiting the use of such information to the extent desirable or required to negotiate or complete the Restructuring or to prepare and implement the Plan or transactions for that purpose, and attorning to the jurisdiction of this Court for the purposes of that agreement. Upon the completion of the use of personal information for the limited purposes set out herein, the Third Parties shall return the personal information to the Petitioner or destroy it. If the Third Parties acquire personal

information as part of the Restructuring or the preparation and implementation of the Plan or transactions in furtherance thereof, such Third Parties may, subject to this paragraph and any Relevant Enactment, continue to use the personal information in a manner which is in all respects identical to the prior use thereof by the Petitioner.

STAY OF PROCEEDINGS, RIGHTS AND REMEDIES

14. Until and including December 9, 2017, or such later date as this Court may order (the "Stay Period"), no action, suit or proceeding in any court or tribunal (each, a "Proceeding") against or in respect of the Petitioner or the Monitor, or affecting the Business or the Property, shall be commenced or continued except with the written consent of the Petitioner and the Monitor or with leave of this Court, and any and all Proceedings currently under way against or in respect of the Petitioner or affecting the Business or the Property are hereby stayed and suspended pending further Order of this Court, except for the foreclosure proceeding commenced by Fisgard Capital Corporation (BCSC No. H-170363).

15. During the Stay Period, all rights and remedies of any individual, firm, corporation, governmental body or agency, or any other entities (all of the foregoing, collectively being "Persons" and each being a "Person") against or in respect of the Petitioner or the Monitor, or affecting the Business or the Property, are hereby stayed and suspended except with the written consent of the Petitioner and the Monitor or leave of this Court.

16. Nothing in this Order, including paragraphs 14 and 15, shall: (i) empower the Petitioner to carry on any business which the Petitioner is not lawfully entitled to carry on; (ii) affect such investigations, actions, suits or proceedings by a regulatory body as are permitted by Section 11.1 of the CCAA; (iii) prevent the filing of any registration to preserve or perfect a mortgage, charge or security interest (subject to the provisions of Section 39 of the CCAA relating to the priority of statutory Crown securities); or (iv) prevent the registration or filing of a lien or claim for lien or the commencement of a Proceeding to protect lien or other rights that might otherwise be barred or extinguished by the effluxion of time, provided that no further step shall be taken in respect of such lien, claim for lien or Proceeding except for service of the initiating documentation on the Petitioner.

NO INTERFERENCE WITH RIGHTS

17. During the Stay Period, no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence

or permit in favour of or held by the Petitioner, except with the written consent of the Petitioner and the Monitor or leave of this Court.

CONTINUATION OF SERVICES

18. During the Stay Period, all Persons having oral or written agreements with the Petitioner or mandates under an enactment for the supply of goods and/or services, including without limitation all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation, services, utility or other services to the Business or the Petitioner, are hereby restrained until further Order of this Court from discontinuing, altering, interfering with, or terminating the supply of such goods or services as may be required by the Petitioner, and that the Petitioner shall be entitled to the continued use of its current premises, telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the Order Date are paid by the Petitioner in accordance with normal payment practices of the Petitioner or such other practices as may be agreed upon by the supplier or service provider and the Petitioner and the Monitor, or as may be ordered by this Court.

NON-DEROGATION OF RIGHTS

19. Notwithstanding any provision in this Order, no Person shall be prohibited from requiring immediate payment for goods, services, use of leased or licensed property or other valuable consideration provided on or after the Order Date, nor shall any Person be under any obligation to advance or re-advance any monies or otherwise extend any credit to the Petitioner on or after the Order Date. Nothing in this Order shall derogate from the rights conferred and obligations imposed by the CCAA.

PROCEEDINGS AGAINST DIRECTORS AND OFFICERS

20. During the Stay Period, and except as permitted by subsection 11.03(2) of the CCAA, no Proceeding may be commenced or continued against the directors or officers of the Petitioner with respect to any claim against the directors or officers that arose before the date hereof and that relates to any obligations of the Petitioner whereby the directors or officers are alleged under any law to be liable in their capacity as directors or officers for the payment or performance of such obligations, until a compromise or arrangement in respect of the Petitioner, if one is filed, is sanctioned by this Court or is refused by the creditors of the Petitioner or this Court. Nothing in this Order, including in this paragraph, shall prevent the commencement of a Proceeding to preserve any claim against a director or officer of the

Petitioner that might otherwise be barred or extinguished by the effluxion of time, provided that no further step shall be taken in respect of such Proceeding except for service of the initiating documentation on the applicable director or officer.

DIRECTORS AND OFFICERS INDEMNIFICATION AND CHARGE

21. The Petitioner shall indemnify its directors and officers against obligations and liabilities that they may incur as directors or officers of the Petitioner after the commencement of the within proceedings, except to the extent that, with respect to any director or officer, the obligation or liability was incurred as a result of the director's or officer's gross negligence or wilful misconduct.

22. The directors and officers of the Petitioner shall be entitled to the benefit of and are hereby granted a charge (the "Directors' Charge") on the Property, which charge shall not exceed an aggregate amount of \$50,000, as security for the indemnity provided in paragraph 21 of this Order. The Directors' Charge shall have the priority set out in paragraphs 33 and 36 herein.

23. Notwithstanding any language in any applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Petitioner's directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 21 of this Order.

APPOINTMENT OF MONITOR

24. Boale, Wood & Company Ltd. is hereby appointed pursuant to the CCAA as the Monitor, an officer of this Court, to monitor the business and financial affairs of the Petitioner with the powers and obligations set out in the CCAA or set forth herein, and that the Petitioner and its shareholders, officers, directors, and Assistants shall advise the Monitor of all material steps taken by the Petitioner pursuant to this Order, and shall co-operate fully with the Monitor in the exercise of its powers and discharge of its obligations and provide the Monitor with the assistance that is necessary to enable the Monitor to adequately carry out the Monitor's functions.

25. The Monitor, in addition to its prescribed rights and obligations under the CCAA, is hereby directed and empowered to:

- (a) monitor the Petitioner's receipts and disbursements;
- (b) report to this Court at such times and intervals as the Monitor may deem appropriate with respect to matters relating to the Property, the Business, and such other matters as may be relevant to the proceedings herein;
- (c) advise the Petitioner in its development of the Plan and any amendments to the Plan;
- (d) assist the Petitioner, to the extent required by the Petitioner, with the holding and administering of creditors' or shareholders' meetings for voting on the Plan;
- (e) have full and complete access to the Property, including the premises, books, records, data, including data in electronic form, and other financial documents of the Petitioner, to the extent that is necessary to adequately assess the Petitioner's business and financial affairs or to perform its duties arising under this Order;
- (f) be at liberty to engage independent legal counsel or such other persons as the Monitor deems necessary or advisable respecting the exercise of its powers and performance of its obligations under this Order; and
- (g) perform such other duties as are required by this Order or by this Court from time to time.

26. The Monitor shall not take possession of the Property and shall take no part whatsoever in the management or supervision of the management of the Business and shall not, by fulfilling its obligations hereunder, or by inadvertence in relation to the due exercise of powers or performance of duties under this Order, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof, and nothing in this Order shall be construed as resulting in the Monitor being an employer or a successor employer, within the meaning of any statute, regulation or rule of law or equity, for any purpose whatsoever.

27. Nothing herein contained shall require or allow the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, "Possession") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection,

conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Fisheries Act*, the *British Columbia Environmental Management Act*, the *British Columbia Fish Protection Act* and regulations thereunder (the "Environmental Legislation"), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. For greater certainty, the Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

28. The Monitor shall provide any creditor of the Petitioner with information provided by the Petitioner in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Petitioner is confidential, the Monitor shall not provide such information to creditors unless otherwise directed by this Court or on such terms as the Monitor and the Petitioner may agree.

29. In addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the rights and protections afforded the Monitor by the CCAA or any applicable legislation.

ADMINISTRATION CHARGE

30. The Monitor, counsel to the Monitor, if any, and counsel to the Petitioner shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges, by the Petitioner as part of the cost of these proceedings. The Petitioner is hereby authorized and directed to pay the accounts of the Monitor, counsel to the Monitor and counsel to the Petitioner on a periodic basis and, in addition, the Petitioner is hereby authorized to pay to the Monitor and counsel to the Petitioner, retainers in the amounts of \$50,000 to each to be held by them as security for payment of their respective fees and disbursements outstanding from time to time.

31. The Monitor and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Monitor and its legal counsel are hereby referred to a judge of

the British Columbia Supreme Court who may determine the manner in which such accounts are to be passed, including by hearing the matter on a summary basis or referring the matter to a Registrar of this Court.

32. The Monitor, counsel to the Monitor, if any, and counsel to the Petitioner shall be entitled to the benefit of and are hereby granted a charge (the "Administration Charge") on the Property, which charge shall not exceed an aggregate amount of \$250,000, as security for their respective fees and disbursements incurred at the standard rates and charges of the Monitor and such counsel, both before and after the making of this Order which are related to the Petitioner's restructuring. The Administration Charge shall have the priority set out in paragraphs 33 and 35 hereof.

VALIDITY AND PRIORITY OF CHARGES CREATED BY THIS ORDER

33. The priorities of the Administration Charge and the Directors' Charge, as among them, shall be as follows:

First – Administration Charge (to the maximum amount of \$250,000); and

Second – Directors' Charge (to the maximum amount of \$50,000).

34. Any security documentation evidencing, or the filing, registration or perfection of, the Administration Charge and the Directors' Charge (collectively, the "Charges") shall not be required, and that the Charges shall be effective as against the Property and shall be valid and enforceable for all purposes, including as against any right, title or interest filed, registered or perfected subsequent to the Charges coming into existence, notwithstanding any failure to file, register or perfect any such Charges.

35. The Administration Charge shall constitute a mortgage, security interest, assignment by way of security and charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, mortgages, charges and encumbrances and claims of secured creditors, statutory or otherwise (collectively, "Encumbrances"), in favour of any Person, save and except those claims contemplated by section 11.8(8) of the CCAA.

36. The Directors' Charge shall constitute a mortgage, security interest, assignment by way of security and charge on the Property and such Charges shall rank in priority to all other security interests, trusts, liens, mortgages, charges and encumbrances and claims of secured creditors, statutory or otherwise (collectively, "Encumbrances"), in favour of any Person, save

and except those claims contemplated by section 11.8(8) of the CCAA and the secured claim of Fisgard Capital Corporation and of Van Maren Financial Ltd. ~~72~~ ~~ESTAS~~.

37. Except as otherwise expressly provided herein, or as may be approved by this Court, the Petitioner shall not grant or suffer to exist any Encumbrances over any Property that rank in priority to, or *pari passu* with the Charges, unless the Petitioner obtains the prior written consent of the Monitor, and the beneficiaries of the Administration Charge and the Directors' Charge.

38. The Administration Charge and the Directors' Charge shall not be rendered invalid or unenforceable and the rights and remedies of the chargees entitled to the benefit of the Charges (collectively, the "Chargees") shall not otherwise be limited or impaired in any way by (a) the pendency of these proceedings and the declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the BIA, or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, mortgage, security agreement, debenture, sublease, offer to lease or other agreement (collectively, an "Agreement") which binds the Petitioner; and notwithstanding any provision to the contrary in any Agreement:

- (a) the creation of the Charges shall not create or be deemed to constitute a breach by the Petitioner of any Agreement to which it is a party;
- (b) none of the Chargees shall have any liability to any Person whatsoever as a result of any breach of any Agreement caused by the creation of the Charges; and
- (c) the payments made by the Petitioner pursuant to this Order and the granting of the Charges, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

39. THIS COURT ORDERS that any Charge created by this Order over leases of real property in Canada shall only be a Charge in the Petitioner's interest in such real property leases.

SERVICE AND NOTICE

40. The Monitor shall (i) without delay, publish in the Vancouver Sun a notice containing the information prescribed under the CCAA, (ii) within five days after Order Date, (A) make this Order publicly available in the manner prescribed under the CCAA, (B) send, in the prescribed manner, a notice to every known creditor who has a claim against the Petitioner of more than \$1000, and (C) prepare a list showing the names and addresses of those creditors and the estimated amounts of those claims, except for the names, addresses and amount of claims of the Petitioner's preferred shareholders, and make it publicly available in the prescribed manner, all in accordance with Section 23(1)(a) of the CCAA and the regulations made thereunder.

41. The Petitioner and the Monitor are at liberty to serve this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Petitioner's creditors or other interested parties at their respective addresses as last shown on the records of the Petitioner and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

42. Any Person that wishes to be served with any application and other materials in these proceedings must deliver to the Monitor by way of ordinary mail, courier, personal delivery or electronic transmission a request to be added to a service list (the "Service List") to be maintained by the Monitor. The Monitor shall post and maintain an up to date form of the Service List on its website at: www.boalewood.ca/2017/11/08/all-canadian-investment-corporation-acic/.

43. Any party to these proceedings may serve any court materials in these proceedings by emailing a PDF or other electronic copy of such materials to counsels' email addresses as recorded on the Service List from time to time, and the Monitor shall post a copy of all prescribed materials on its website at: www.boalewood.ca/2017/11/08/all-canadian-investment-corporation-acic/.

44. Notwithstanding paragraphs 40 and 42 of this Order, service of the Petition,, any affidavits filed in support of the Petition and this Order shall be made on the Federal and British Columbia Crowns in accordance with the *Crown Liability and Proceedings Act*, R.S.C. 1985, c. C-

50, and regulations thereto, in respect of the Federal Crown, and the *Crown Proceeding Act*, R.S.B.C. 1996, c. 89, in respect of the British Columbia Crown.

GENERAL

45. The Petitioner or the Monitor may from time to time apply to this Court for directions in the discharge of its powers and duties hereunder.

46. Nothing in this Order shall prevent the Monitor from acting as an interim receiver, a receiver, a receiver and manager, or a trustee in bankruptcy of the Petitioner, the Business or the Property.

47. THIS COURT REQUESTS the aid and recognition of other Canadian and foreign Courts, tribunal, regulatory or administrative bodies, including any Court or administrative tribunal of any federal or State Court or administrative body in the United States of America, to act in aid of and to be complementary to this Court in carrying out the terms of this Order where required. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Petitioner and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Petitioner and the Monitor and their respective agents in carrying out the terms of this Order.

48. Each of the Petitioner and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order and the Monitor is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada, including acting as a foreign representative of the Petitioner to apply to the United States Bankruptcy Court for relief pursuant to Chapter 15 of the *United States Bankruptcy Code*, 11 U.S.C. §§ 101-1330, as amended.

49. The Petitioner may (subject to the provisions of the CCAA and the BIA) at any time file a voluntary assignment in bankruptcy or a proposal pursuant to the commercial reorganization provisions of the BIA if and when the Petitioner determines that such a filing is appropriate.

50. The Petitioner is hereby at liberty to apply for such further interim or interlocutory relief as it deems advisable within the time limited for Persons to file and serve Responses to the Petition.

51. Leave is hereby granted to hear any application in these proceedings on two (2) clear days' notice after delivery to all parties on the Service List of such Notice of Application and all affidavits in support, subject to the Court in its discretion further abridging or extending the time for service.

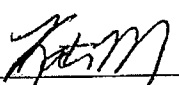
52. Any interested party (including the Petitioner and the Monitor) may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to all parties on the Service List and to any other party or parties likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

53. Endorsement of this Order by counsel appearing on this application is hereby dispensed with.

54. This Order and all of its provisions are effective as of 12:01 a.m. local Vancouver time on the Order Date.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of
 Party Lawyer for the Petitioners



Christopher J. Ramsay / Katie G. Mak

BY THE COURT

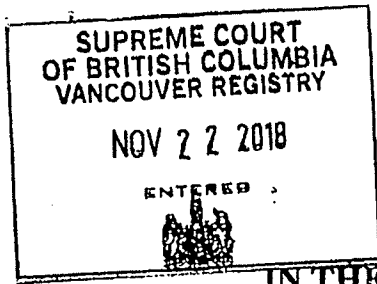


REGISTRAR



Schedule "A"

Geoffrey Dabbs	Van Maren Financial <i>llc.</i>



No. S1710393
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE BUSINESS CORPORATIONS ACT,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE CANADA BUSINESS CORPORATIONS ACT,
R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

ORDER MADE AFTER APPLICATION

BEFORE THE HONOURABLE) FRIDAY, THE 9TH
MR. JUSTICE WALKER) DAY OF NOVEMBER, 2018
)

ON THE APPLICATION of the Petitioner coming on for hearing at Vancouver, British Columbia, on the 9th day of November, 2018; AND ON HEARING Jeremy D. West and Liam Oster, counsel for the Petitioner, and Douglas B. Hyndman, counsel for the Monitor Boale, Wood & Company Ltd.; AND UPON READING the material filed; AND pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36 as amended (the "CCAA"), the British Columbia Supreme Court Civil Rules and the inherent jurisdiction of this Honourable Court:

This is Exhibit " B " referred to in the affidavit of ... J. MCEOWN ... sworn before me at VANCOUVER in the Province of British Columbia this 23rd day of NOV A.D. 20 23
D. Lucas
A Commissioner for taking Affidavits within British Columbia

THIS COURT ORDERS that:

1. The time for service of the Notice of Application herein is hereby abridged such that the Notice of Application is properly returnable today and service hereof upon any interested party other than those parties on the service list maintained by the Petitioner and the Monitor in these proceedings is hereby dispensed with.
2. The stay of proceedings and the other relief provided for in the Order of this Court pronounced on November 10, 2017 (the "Initial Order"), as amended by Order (the "Amending Order") dated April 11, 2018 (the Amending Order together with the Initial Order referred to as the "Amended Initial Order") is hereby extended to November 22, 2018.
3. Any capitalized terms not otherwise defined in this Order shall have the same meanings ascribed to them in the Amended Initial Order ("AIO").
4. The proceedings are adjourned to November 22, 2018.
5. The Petitioner prepare a comprehensive plan, for submission to the court, regarding the wind down and liquidation of the Petitioner's business (the "Plan").
6. The Monitor guide and assist the Petitioner in its preparation of the Plan.
7. Any and all power and authority of Mr. Bergman with respect to the Property or the Business, whether by virtue of being an officer, director or ~~the~~ management of the Petitioner be and it is hereby suspended during the pendency of this Order. u
8. On November 22, 2018 the court will determine the capacity in which Mr. Bergman will have continued involvement with the Petitioner

AMENDED ORDER

9. This Order amends the AIO. To the extent that the provisions of this Order conflict with any other Order granted in these proceedings, including the AIO, the provisions of this Order shall govern.

10. This Order shall be read together with the AIO and is intended to supplement and amend the AIO only to the extent necessary as provided for herein. For greater certainty, all of the provisions of the AIO, except as supplemented or amended herein, shall remain in full force and effect.

ADDITIONAL POWERS OF THE MONITOR

11. The Monitor, in addition to its powers set forth in the AIO, is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and Business and, without in any way limiting the generality of the foregoing, is hereby expressly empowered and authorized to do any of the following where the Monitor considers it necessary or desirable;
- a. take any and all steps in order to direct or cause the Petitioner to administer the Property and operations of the Petitioner or to perform such other functions or duties as the Monitor considers necessary or desirable to deal with the Property or Business, including restructuring, wind-down, liquidation, disposal of assets, or other activities;
 - b. monitor, review, and direct the Petitioner's receipts and disbursements and implement such measures of control as the Monitor deems reasonably necessary to ensure the appropriate monitoring of the Petitioner's expenses and disbursements, including adding or removing signing authorities to or from the Petitioner's bank accounts;
 - c. initiate and administer any claims bar and/or claims resolution process, or protocol as may be approved by Order of this Court within these proceedings;
 - d. subject to the requirements for Court approval set forth in section 36 of the CCAA, direct or cause the Petitioner to complete one or more transactions for the sale of all or any part of the Business, Property or any part thereof, and conduct, supervise and recommend to the Court any procedure regarding the allocation and/or distribution of proceeds of any sales;
 - e. settle, extend or compromise any indebtedness owing to or by the Petitioner;

- f. engage or cause the Petitioner to engage consultants, assistants, advisors, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, as the Monitor deems necessary or desirable to carry out the Monitor's powers and duties, including, without limitation, those conferred by this Order;
- g. apply to this Court for any orders necessary or advisable to carry out its powers and obligations under this Order or any other Order granted by this Court including for advice and directions with respect to any matter; and
- h. meet with management of the Petitioner, if any, with respect to any of the foregoing including, without limitation, operational, transactional and restructuring matters,

and in each case where the Monitor takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons, including the Petitioner and its past or present directors and officers, and without interference from any other Person, provided, however, that the Monitor shall comply with all applicable laws and shall not have any authority or power to elect or to cause the election or removal of directors of the Petitioner or to take any action to restrict or to transfer to the Monitor any of their powers, duties or obligations, except in accordance with section 11.5(1) of the CCAA.

12. Without limiting the provisions of this Order, the Petitioner shall remain in possession and control of the Property and the Business and the Monitor shall not take, and shall not, by fulfilling its obligations hereunder, or by inadvertence in relation to the due exercise of powers or performance of duties under this Order, be deemed to have taken or maintained possession or control of the Business or Property, or any part thereof, and nothing in this Order shall be construed as resulting in the Monitor being an employer or a successor employer, within the meaning of any statute, regulation or rule of law or equity, for any purpose whatsoever.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE MONITOR

13. Each of (i) the Petitioner, (ii) all of the Petitioners' current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Monitor of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Monitor, and shall deliver all such Property (excluding Property subject to liens the validity of which is dependent on maintaining possession) to the Monitor upon the Monitor's request;
14. All Persons shall forthwith advise the Monitor of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Petitioner, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Monitor or permit the Monitor to make, retain and take away copies thereof and grant to the Monitor unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Monitor due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.
15. If any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by an independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Monitor for the purpose of allowing the Monitor to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Monitor in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Monitor. Further, for the purposes of this paragraph, all

Persons shall provide the Monitor with all such assistance in gaining immediate access to the information in the Records as the Monitor may in its discretion require including, without limitation, providing the Monitor with instructions on the use of any computer or other system and providing the Monitor with any and all access codes, account names and account numbers that may be required to gain access to the information.

EMPLOYEES

16. Subject to the right of employees to terminate their employment, all employees of the Petitioner shall remain the employees of the Petitioner until such time as the Monitor, on the Petitioner's behalf, may terminate the employment of such employees. The Monitor shall not be liable for any employee related liabilities of the Petitioner, including any successor employer liabilities as provided for in Section 14.06(1.2) of the *BIA*, other than amounts the Monitor may specifically agree in writing to pay and amounts in respect of obligations imposed specifically on receivers by applicable legislation. The Monitor shall be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts relating to any employees that the Monitor may hire in accordance with the terms and conditions of such employment by the Monitor.
17. Pursuant to Section 7(3)(c) of the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5 or Section 18(1)(o) of the *Personal Information Protection Act*, S.B.C. 2003, c. 63, the Monitor may disclose personal information of identifiable individuals to prospective purchasers or bidders for all any or portion of the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of all any or portion of the Property (each, a "Sale"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Monitor, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such

information by the Petitioner, and shall return all other personal information to the Monitor, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

18. Nothing in this Order shall require the Monitor to occupy or to take control, care, charge, possession or management (separately and/or collectively, “**Possession**”) of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release, or deposit of a substance contrary to any federal, provincial or other law relating to the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, 1999, S.C. 1999, c. 33, the Fisheries Act, R.S.C. 1985, c. F-14, the *Environmental Management Act*, R.S.B.C. 1996, c. 118 and the *Fish Protection Act*, S.B.C. 1997, c. 21 and regulations thereunder (collectively “**Environmental Legislation**”), provided however that nothing herein shall exempt the Monitor from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Monitor shall not, as a result of this Order or anything done in pursuance of the Monitor’s duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless the Monitor is actually in possession.

LIMITATION ON THE MONITOR’S LIABILITY

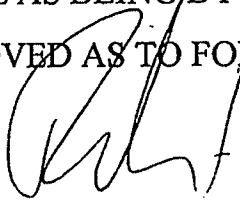
19. In addition to the rights and protections afforded the Monitor under the CCAA or as an officer of this Court, the Monitor shall incur no liability or obligation as a result of its appointment or the carrying out of the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the rights and protections afforded the Monitor by the CCAA or any applicable Subject to the right of employees to terminate their employment notwithstanding paragraph 15, all employees of the Petitioner shall remain the employees of the Petitioner until such time as the Monitor, on the Petitioner’s behalf, may terminate the employment of such employees. The Monitor shall not be liable for any employee related liabilities of the Petitioner, including any successor employer liabilities as provided for in Section 14.06(1.2) of the *BIA*, other than amounts the Monitor may specifically agree in writing to pay

and amounts in respect of obligations imposed specifically on receivers by applicable legislation. The Monitor shall be liable for any employee-related liabilities, including wages, severance pay, termination pay, vacation pay, and pension or benefit amounts relating to any employees that the Monitor may hire in accordance with the terms and conditions of such employment by the Monitor.

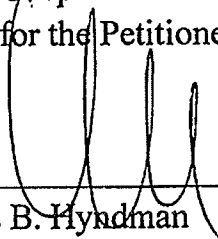
- 20. The Monitor is not, and shall not be or be deemed to be, a director, officer, employee, receiver, receiver manager, interim receiver or similar official of the Petitioner.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

APPROVED AS TO FORM:



Jeremy D, West
Watson Goepel LLP
Lawyer for the Petitioner



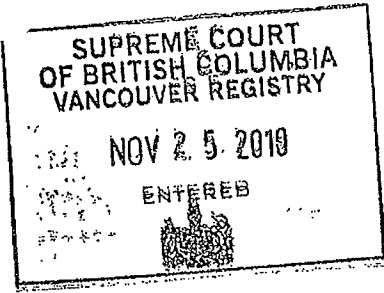
Douglas B. Hyndman
Kornfeld LLP
Lawyer for the Monitor

BY THE COURT

DEPUTY DISTRICT REGISTRAR



This is Exhibit "C" referred to in the affidavit of J. McEOWN sworn before me at VANCOUVER in the Province of British Columbia this 23rd day of NOV A.D. 2023
Ducas
A Commissioner for taking Affidavits within British Columbia



Court File No. VLC-S-S-1710393
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,
S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF THE *CANADIAN CORPORATIONS ACT*,
R.S.C. 1985, c. C-44, AS AMENDED

AND

IN THE MATTER OF A PLAN OF COMPROMISE AND ARRANGEMENT OF
ALL CANADIAN INVESTMENT CORPORATION

BEFORE THE HONOURABLE) MONDAY, THE 25TH DAY
)
MR. JUSTICE WALKER) OF NOVEMBER, 2019

ORDER MADE AFTER APPLICATION

ON THE APPLICATION of Boale, Wood & Company Ltd. and McEown and Associates Ltd. and their counsel, Kornfeld LLP, coming on for hearing at the Courthouse, 800 Smithe Street, Vancouver, British Columbia, on November 25,

-2-

2019; AND ON HEARING Douglas B. Hyndman, Counsel for Boale, Wood & Company Ltd., and those other counsel listed on Schedule "A" hereto; AND UPON READING Affidavit #5 of John McEown and the pleadings and proceedings had and taken herein;

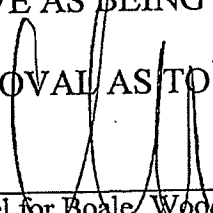
THIS COURT ORDERS that:

1. the time for service of the Notice of Application herein is hereby abridged such that the Notice of Application is properly returnable today and service hereof upon any interested party other than those parties on the service list maintained by the Petitioner and the Monitor in these proceedings is hereby dispensed with.
2. The duties, requirements, responsibilities and obligations of Boale, Wood & Company Ltd. as Court Appointed Monitor in these proceedings under and pursuant to the Orders of Madam Justice Adair pronounced November 10, 2017 and Mr. Justice Walker pronounced November 9, 2018 (collectively, the "Orders"), be and they are hereby assigned and transferred from Boale, Wood & Company Ltd. to McEown and Associates Ltd., such assignment and transfer to be effective from the date of pronouncement of the Order herein.
3. McEown and Associates Ltd. shall be entitled to all of the benefits and protections contained in the Orders including, but not limited to, any indemnities contained therein.

- 4. Boale, Wood & Company Ltd. be and it is hereby discharged from its duties, requirements, responsibilities and obligations as Monitor in these proceedings effective from the date of pronouncement of the Order herein.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

APPROVAL AS TO FORM:



 Counsel for Boale, Wood & Company
 Ltd. and McEown and Associates Ltd.
 Douglas B. Hyndman
 Kornfeld LLP

BY THE COURT



~~DEPUTY DISTRICT REGISTRAR~~



SCHEDULE "A"

Jeremy West	All Canadian Investment Corporation

This is Exhibit "D" referred to in the affidavit of J. McEOWN sworn before me at VANCOUVER in the Province of British Columbia this 20th day of NOV. A.D. 2023.

John McEown – Professional Profile
A Commissioner for taking Affidavits within British Columbia

John McEown has over 25 years of experience as an insolvency professional. John's employment history as an insolvency professional includes KPMG and Campbell Saunders and from 2011 until the end of 2018 John was a partner with Boale, Wood & Company Ltd., a boutique insolvency firm with offices in Vancouver, Coquitlam, Surrey and Sechelt. John continues to be engaged by Boale, Wood & Company Ltd. to manage its corporate insolvency engagements while starting his own insolvency firm, McEown & Associates Ltd. John is a Licensed Insolvency Trustee, a Chartered Accountant and a member in good standing of the Canadian Association of Insolvency and Restructuring Professionals ("CAIRP").

John has extensive experience in corporate insolvency proceedings. He has been involved in several large real estate and development restructurings as well as a variety of other corporate matters. He has worked for secured lenders performing viability assessments and acting as Receiver and Manager. John has acted as Monitor under the *Companies' Creditors Arrangement Act* and as Trustee of proposals/bankruptcies pursuant to the *Bankruptcy and Insolvency Act*. Recently John has been engaged as Court appointed Administrator of several estates of deceased individuals and also has been appointed as Liquidator of Strata Corporations being wound up under the *Strata Property Act*.

A few of John's engagements follow:

- Acting as Court appointed Monitor in the CCAA proceeding of United Properties Ltd, a real estate development company, and Worldspan Marine Inc. et al, a yacht manufacturer.
- Acting as Court appointed Liquidator of several lower mainland Strata Corporations;
- Acting in the capacity as Court appointed Receiver and Manager of Maple creek Living Corporation to complete an \$8 million residential strata development in Maple Ridge, B.C. including dealing with National Home Warranty to maintain the home warranty insurance;
- Acting in the capacity as Trustee of the bankruptcies of Rashida Samji et. al and Virginia and Patrick Tan ("the Tans"). These individuals were involved in a multi-million dollar Ponzi scheme;
- Acting in the capacity as Trustee in the bankruptcy of Wakefield Construction Ltd. a prominent residential construction contractor in Sunshine Coast;
- Acting in the Capacity as Court appointed Judicial Trustee of Strategic Concepts Investment Trust, representing the interests of approximately 100 individual investors;
- Acting in the Capacity as Court appointed Administrator of the estates of Loraine Elphinstone Wayne Hunter and Richard Rogers. John's involvement in estate matters is usually a result of there being a dispute between the beneficiaries or business assets that require expertise to sell.

Recent engagements involving the sale of real property that John was retained on, include the following:

Court appointed liquidator (Strata Wind-up)

Strata Plan VR149 – 90 unit strata in North Vancouver that sold for \$31 million (Cushman & Wakefield)

Strata Plan NWS 698 – 58 unit strata in Coquitlam that sold for \$32 million (broker CBRS)

Strata Plan VAS 857 – 161 unit strata in Vancouver that sold for \$168 million (broker Cushman & Wakefield)

Strata Plan VR 120 – 76 unit strata in North Vancouver that sold for \$160 million (broker Colliers)

Court Appointed Monitor (CCA proceeding)

Appointed As Monitor of All Canadian Investment Corporation ("ACIC"), a mortgage investment corporation that providing financing to residential/commercial real estate developers. During the wind down of ACIC, the Monitor has been involved in the sale of several properties.

John has also been involved in numerous presentations on insolvency matters. John was on a panel discussing Ponzi Schemes at the Turnaround Management Association 2016 fall conference in Whistler, B.C. and was on a panel discussion of Strata Wind-Ups/Liquidations at the CAIRP annual conference in Kelowna, B.C. in August 2017.

John and can be reached at (604) 558-8012

ALL CANADIAN INVESTMENT CORPORATION
Summary of Monitor's Services Provided
December 1, 2022 to October 31, 2023

This is Exhibit "E" referred to in the³²
affidavit of J. MCEOWN
sworn before me at VANCOUVER
in the Province of British Columbia
this 23rd day of NOV A.D. 20 23
D. Lucas
A Commissioner for taking Affidavits
within British Columbia

The activities of the Monitor include the amongst others:

- Correspondence with preferred shareholders and their representatives regarding updates on the administration, Court applications, distributions, contact information, deceased shareholder matters and reissuance of distribution checks;
- Locating preferred shareholders that did not cash their distribution cheques including hiring a skip tracer;
- Maintaining and updating a website of the CCAA proceedings;
- Correspondence with legal counsel and other parties regarding Buchmann loan litigation, discussion with Elaine regarding the updated loan balance;
- Correspondence with legal counsel management regarding the resolution of the CRA GST dispute including consideration of bankruptcy proceedings to reverse priority;
- Maintaining several trust accounts, reconciling monthly and preparing, reviewing and approving all disbursements made from the Monitor's Trust accounts;
- Preparation of final T5's including reconciliation of prior year T5 's;
- Correspondence with preferred shareholders regarding investments held by Olympia trust;
- Correspondence with Olympia Trust and reconciliation of distributions to preferred shareholders that have their investments held by Olympia Trust;
- Correspondence with legal counsel regarding settlement of the Wenninger claim;
- Preparation & filing of Monitor's 32nd, 33rd, 34th, 35th and 36th reports to Court in the CCAA Proceedings and attendance at Court as necessary;
- Correspondence with management, legal counsel, and E & Y regarding the engagement of E & Y to sell the shares of ACIC, negotiating a sale of the Petitioner's shares and applying to Court for approval of the share sale;
- Correspondence with previous auditors, preparation of income statements for the 2018, 2019, 2020, 2021 and 2022 taxation years that were required to assess ACIC's share value;
- Preparation of materials for the taxation of the accounts of the Monitor and its counsel.

ALL CANADIAN INVESTMENT CORPORATION
Summary of Monitor's Services Provided
December 1, 2022 to October 31, 2023

- Preparation of professional trustee account attestation for CDIC Insurance;
- Correspondence with legal counsel and the Trustee of Peter Censorio's Bankruptcy, regarding any potential recoveries from the estate;
- Correspondence with legal counsel regarding the Lensen loan recovery;
- Preparation of 2nd interim distribution to preferred shareholders;
- Discussion with legal counsel regarding the BBDO funds held in Court and claims made to these funds;

ALL CANADIAN INVESTMENT CORPORATION
 Summary of Monitor's Time and Fees
 December 1, 2022 to October 31, 2023

Fees incurred Dec 1 2022 - Oct 31 2023

NAME	TITLE	HOURS	RATE	VALUE
John McEown	Trustee	161.00	\$ 491.68	\$ 79,160.00
Johnny Cassidy	Estate Manager	15.30	225.00	3,442.50
Marianne Ting	Estate Manager	57.20	272.99	15,615.00
Jennilyn Param	Accountant	59.20	175.00	10,360.00
Daria Roi	Estate Administrator	131.10	140.56	18,427.50
TOTAL PROFESSIONAL TIME/FEEES (BEFORE GST)		423.80		127,005.00
				Adjustment (287.50)
				126,717.50
				add GST 6,335.88
TOTAL PROFESSIONAL FEES INCLUDING GST				\$ 133,053.38

Estimated fees November 1 2023 to completion

NAME	TITLE	HOURS	RATE	VALUE
John McEown	Trustee	25.00	\$ 525.00	\$ 13,125.00
Johnny Cassidy	Estate Manager	40.00	225.00	9,000.00
Jennilyn Param	Accountant	60.00	175.00	10,500.00
Daria Roi	Estate Administrator	50.00	150.00	7,500.00
TOTAL PROFESSIONAL TIME/FEEES (BEFORE GST)		175.00		40,125.00
				add GST 2,006.25
TOTAL PROFESSIONAL FEES INCLUDING GST				\$ 42,131.25

This is Exhibit " F " referred to in the
 affidavit of J. MCEOWN
 sworn before me at VANCOUVER
 in the Province of British Columbia
 this 23rd day of NOV. A.D. 2023
D Lucas
 A Commissioner for taking Affidavits
 within British Columbia

Canadian Investment Corporation
 Summary of Monitor's Professional fees
 December 1, 2022 to October 31, 2023

Invoice Date	Period	Fees	GST (5%)	Total
February 8, 2023	December 1, 2022 to January 31, 2023	25,742.50	1,287.13	27,029.63
March 1, 2023	February 1 to 28, 2023	7,407.50	370.38	7,777.88
April 14, 2023	March 1 to March 31, 2023	2,940.00	147.00	3,087.00
May 1, 2023	April 1 to April 30, 2023	5,360.00	268.00	5,628.00
June 2, 2023	May 1 to May 31, 2023	12,170.00	608.50	12,778.50
July 12, 2023	June 1 to June 30, 2023	19,012.50	950.63	19,963.13
August 3, 2023	July 1 to July 31, 2023	27,062.50	1,353.13	28,415.63
September 15, 2023	August 1 to August 31, 2023	11,287.50	564.38	11,851.88
October 13, 2023	September 1 to September 30, 2023	9,591.25	479.56	10,070.81
November 1, 2023	October 1 to October 31, 2023	6,143.75	307.19	6,450.94
Total Professional Fees		126,717.50	6,335.88	133,053.38

This is Exhibit "G" referred to in the
 affidavit of J. McEDWIN
 sworn before me at VANCOUVER
 in the Province of British Columbia
 this 23rd day of NOV A.D. 2023
D. Lucas
 A Commissioner for taking Affidavits
 within British Columbia

McEown + Associates LTD.

110 – 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: February 8, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from December 1, 2022 to January 31, 2023	\$ 25,742.50
(see attached details)	
GST @ 5%	<u>1,287.13</u>
	<u><u>\$ 27,029.63</u></u>

GST #70766 1914 RT 0001

McEown + Associates LTD.

110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: **March 1, 2023**

Billing To: **All Canadian Investment Corporation**
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from February 1 to 28, 2023	\$ 7,407.50
(see attached details)	
GST @ 5%	<u>370.38</u>
	<u><u>\$ 7,777.88</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

March 1, 2023

Professional Services

		<u>Hours</u>	
2/1/2023	JM	Email from to M. Bell re current status of CCAA proceedings which he requires to assess the tax loss sale, disc with J. West, call from pref s/h re update	0.80
2/2/2023	JP	Process and Print cheques re: payables.	0.20
	MT	Internal disc with J. Param re T5 of debenture holders, debenture holders' info	0.20
2/3/2023	MT	Call with Glenis Holmes re dividend paid to preferred shareholders, approx. 8% of principal, email to G. Holmes with copy of the cover letter previously sent to investors as requested, internal discussion with J. Param re T5's she is issuing, debenture holders' info, company BN, schedule of interest calculation as of April 2022 distribution & amounts paid, info previously filed by Elaine (prior year T5s), call to debenture holder confirming SIN #, etc	1.00
	JP	Discuss with John and Marianne Interest Schedule Summary prepared by John; Review interest already accounted for in 2017 - 2019; Review Debenture's Holders information (address SIN, claim amount) ; Prepare T5 Slip and T5 Summary Prepare and Process Stop Payment Requests for various shareholders requesting to reissue their cheques Email to/from bank stop payment requests; Void cheques in Ascend and Reissue cheques.	5.20

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
2/6/2023	JM Disc M. Bell re financial statement info for tax loss purposes, review and sign reissued cheques to pref s/h's, email from /to lawyers re funds in Court	0.80
	DR Mail out reissued cheques to Preferred SHs, post disbursements	0.40
2/7/2023	JM Email to former accountant reworking papers, call to accountant's lawyer, discuss with J. West re reluctance of accountant to provide w/p's, disc with J. West re funds in Court and status of GST matter	0.40
2/9/2023	JM Email from M. Bell re info on MIC registration, review file for requested info	0.30
	DR Call to/from Preferred SH re reissuance of dividend cheque, internal disc with J. Param re same	0.30
	JP Prepare December 2022 Bank Reconciliation (4 Bank Accounts).	0.80
2/10/2023	JM Follow up on info required re tax losses registration of MIC, review file re same, email re Wenninger settlement	0.80
2/13/2023	JM Disc with J. West re obtaining records from accountant, approval application for Wenninger settlement, call from creditor interest payments. Review Bank Reconciliation	0.60
	JP Prepare List of o/s cheques and email to Daria to follow-up	0.50
2/16/2023	JM Call from Investor re update, disc with J. West re Tax sale update, structure of deal and next steps	0.60
	DR Call from the Executor for the Estate of Preferred SH re reissuance of the dividend cheque, internal disc with J. McEown re Estate's Will, email to the Executor re required confirmation from his brother to issue a cheque only under one name	0.40

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
2/16/2023	JP Prepare January 2023 Bank Reconciliation (4 bank accounts)..	0.80
2/17/2023	JP Discussion with John re: T5 Slip Update T5 Slip and T5 Summary. Prepare T5 Package to send to CRA	1.00
2/21/2023	MT Emails with preferred shareholder re anticipated further distribution, disc re Monitor's 32nd report, internal disc re T5s issued, sending copies to debenture holders	0.30
2/22/2023	DR Follow up on previous calls and emails to Preferred SHs who have not cashed their dividend cheques, do a google search and reach be phone to Preferred SHs whose dividend cheque we keep as there is no addresses	1.80
2/23/2023	DR Email to/from Executor for the Estate of Preferred Shareholder re reissuance of dividend cheque	0.30
2/24/2023	MT Internal disc with J. Param re T5 slips & prepare draft correspondence to debenture holders re same internal discussion re location preferred shareholders re uncashed/returned dividend cheques, voicemail to preferred shareholder, email with Bruce Cook re his shares & call to Hillside Wealth confirm funds received (via National Bank) & paid to Bruce in Jan 2022, email with Heidi of Hillside re same, email to Bruce re same, notes to file re same	1.40
JM	Review T-5's and cover letter before finalizing and sending out. Review and sign cheques	0.50
DR	Organize reissuance of the dividend cheque for the Executor for the Estate of Preferred Shareholder, update contact information on Ascend, mail out a dividend cheque, post disbursements. Internal disc with M. Ting re list of Preferred Shareholders who have not cashed their cheques and whose mailing and contact information we do not have. Email to/from Preferred Shareholder re future distribution	0.70

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
2/27/2023	MT	4.20
	Prepare letters to debenture holders re T5 slips issued, review emails re updates/changes in addresses of debenture holders, email to Mike Bell copy of Buchmann property appraisal report, emails to debenture holders correspondence & T5 slip, organize mailing of same, emails to Shawn Mabey (J. Renfrew) & Clifford Renfrew re address	
	JM	0.90
	Email to/from M. Bell re information for tax loss sale, call with J. West and M. Bell re next steps, email and call from pref s/h re tax implications of distribution	
	DR	1.30
	Call from Preferred Shareholder re T5 form, update mailing information for another Preferred Shareholder, fill out POC in the matter of the bankruptcy of P. Censorio, internal disc with M. Ting re same	
2/28/2023	MT	0.70
	Call with B. Cmolik & resend copy of T5 slip, email from Clifford re new address, review S149 Notice (P. Censorio Bankruptcy), review previous claim filed, call with Nelson Allan (Crowe McKay) re Notice received, inquiry re distribution, confirmed previous claim filed is admitted, no need to resubmit, email from Nelson Allan re same, update internally	
	JM	0.80
	Internal Disc re P. Censoria bankruptcy and claim submitted by Trustee, call to Trustee for P. Censorio, call to J. West re term sheet for tax loss	
	DR	0.30
	Mail out two more T5 forms, post disbursements	
		<u>Amount</u>
For professional services rendered		28.30 \$7,407.50

McEown + Associates LTD.

110 - 744 West Hastings Street

Vancouver, BC V6C 1A5

Date: April 14, 2023**Billing To: All Canadian Investment Corporation**
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5**Re: Professional Services Rendered as Monitor in the CCAA Proceedings**

Fees Incurred from March 1 to March 31, 2023	\$ 2,940.00
(see attached details)	
GST @ 5%	<u>147.00</u>
	<u><u>\$ 3,087.00</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

April 14, 2023

Professional Services

		<u>Hours</u>
3/1/2023	JM Email from M. Bell re Offer to buy losses. Call from pref s/h re update	0.40
3/2/2023	JM Call from Pref S/H re update, disc J. West re follow on working papers from previous accountants, review and approve payments	0.50
3/3/2023	JP Email to/from Versa Bank bank re: their request for cheque verification before clearing. Check online banking if cheque for BDO has cleared the account. Transfer funds remaining on the ITF BDO account to the main account. Prepare cheque requisition Post, Process and Print various cheques.	1.00
3/6/2023	JM Disc with J. West re responding to M. Bell, email from CRA counsel re GST resolution, party interested in Buchman property. Review Bank Reconciliation	0.50
3/7/2023	JM Review status of uncashed cheques, email to/from M. Bell re Tax loss sale	0.40
3/8/2023	JM Further follow up regarding tax loss sale and documents required	0.70

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
3/9/2023	JP Prepare deposit request Post deposit and print deposit slip.	0.20
	MT Email from Lee Mariner request to be added to service list, email to C. Cochrane re service list update	0.20
3/10/2023	DR Email to/from Executor for the Estate of Preferred Shareholder	0.20
3/13/2023	JM Call from Pref S/H re update	0.20
	DR Organize payment of legal fees for Kornfeld LLP	0.20
	MT Call with B. Powell disc re dividend, email to B. Powell re same as requested, email from Chelsey Cochrane re invoices, organize payment of same	0.30
3/14/2023	DR Organize payment of various invoices re legal fees, mail out cheque, post disbursements	0.40
3/16/2023	JP Review Various Invoices Process and Print cheques. Prepare letter re: closing of ACIC re: BDO Bank Account. Email to/from bank re: same	1.00
3/21/2023	JM Email re offer on tax losses, discuss with counsel, call to Elaine re employees/agents that assisted with finding borrowers	0.80
3/22/2023	JM Call from investor re update	0.30

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>						
3/23/2023	JM Disc with counsel and call to M. Bell re tax loss sale terms	0.20						
3/24/2023	DR Call from Preferred Shareholder re status of file	0.20						
	JM Disc with M. Bell re terms od tax loss sale, finalizing offer	0.30						
3/28/2023	MT Calls from/email with preferred shareholders re cheques previously received, status of file, estimate timing of next payment	0.30						
3/29/2023	MT call from preferred shareholder Rusty Hallas re status of file, next distribution	0.10						
3/30/2023	JP Prepare February 2023 Bank Reconciliation (Various Bank Accounts)	0.80						
For professional services rendered		<table> <thead> <tr> <th colspan="2"></th> <th style="text-align: right;"><u>Amount</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">9.20</td> <td></td> <td style="text-align: right;">\$2,940.00</td> </tr> </tbody> </table>			<u>Amount</u>	9.20		\$2,940.00
		<u>Amount</u>						
9.20		\$2,940.00						

McEown + Associates LTD.

110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: May 1, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from April 1 to April 30, 2023	\$ 5,360.00
(see attached details)	
GST @ 5%	<u>268.00</u>
	<u><u>\$ 5,628.00</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

May 1, 2023

Professional Services

		<u>Hours</u>
4/3/2023	DR Email to J. McEown EY Agreement re Tax Loses. Email to Jeremy West signed by J. McEown Term Sheet re Bosa Properties	0.20
	JM Disc with J. West re tax loss sale, review and sign agmt with EY	0.60
4/4/2023	DR Call from Preferred Shareholder re dividend cheque that has not been cashed, another distribution, and updated mailing address	0.30
	JM Call from pref S/H re writing off investment for tax losses, call from pref S/H re update	0.60
4/5/2023	JP Void Cheques issued but cannot locate current address. Discuss with Marianne if we need to reissue this cheques. Prepare Various Stop Payment requests (10) for stale dated cheques; Email to/from bank re: stop payment requests. Void cheques in Ascend after receiving confirmation from the bank. Prepare Professional Trustee Account Attestation for CDIC Insurance.	2.00
4/6/2023	JP Check previous bank reconciliations to check on when the cheque has cleared for one of the shareholder because he is asking for the reissuance of his cheque.	0.30

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
4/6/2023	DR Internal disc with J. Param re Preferred Shareholder's request to reissue a dividend cheque email to Preferred Shareholder re same by providing information of when the cheque was cashed	0.30
	JM Call from Pref S/h re update, Review bank reconciliations for two periods	0.50
4/10/2023	DR Two emails from Preferred Shareholders re future distribution, mail out a divided cheque to one of the Shareholders who was away and asked to send a cheque in April	0.40
	JM Email and call with M. Bell re losses and status of various recoveries that Monitor is working on, email and call to accountants re 2017 G/L and trial balance, review files re excel accounting records kept internally	2.20
4/11/2023	JM Call from Phil, E & Y re accounting info, disc J. West re dealing with remaining o/s recoveries, call from/to pref s/h re update	0.90
4/12/2023	JM Disc with counsel re tax sale matters, info required by purchaser	0.40
4/13/2023	JM Disc re pref s/h, call to M. Bell, re implications of tax sale on pref s/h business invet. losses	0.70
4/14/2023	JP Review Invoices. Post Invoice and Process cheque payment.	0.20
	JM Review and approve bills for payment. Respond to pref s/h enquiry, emails regarding G/L, forward to M. Bell	0.30
4/17/2023	JM Review corresp re tax loss sale and respond	0.20

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
4/17/2023	MT Call from preferred shareholder re address update, disc re timing of next distribution, update new email & address on Ascend as requested, note re deceased spouse	0.30
4/18/2023	JM Disc J. McNair re Censorio bankruptcy discharge, email to J. West re same, review file re request of M. Bell, call to M. Bell, re loan activity since CCAA	1.00
4/20/2023	DR Call from Preferred Shareholder re updates on a file	0.20
4/21/2023	DR Call from Preferred Shareholder re change of mailing address, update information on Ascend re same	0.20
4/24/2023	DR Email from Preferred Shareholder re dividend cheque	0.20
	MT Internal disc re correspondence from preferred shareholder re 1st distribution	0.10
4/25/2023	JM Disc with M. Bell, J. West re o/s matters re tax loss sale, disc with A. Ing re acting as Trustee for Agnes & Elliott if GST matter cannot be resolved	0.60
4/26/2023	JM Email from pref s/h re treatment of payment by Olympia Trust, internal disc re correcting reporting error	0.40
	MT Email from AJ Flaman re Olympia Trust, T5 received, internal disc re same, email to AJ copy of letter sent to Olympia re 1st Distribution, email to Sanjna (Olympia Trust) re same, scheduling call to discuss	0.40
4/27/2023	JM Emails to/from Olympia Life re treatment of payments made by Monitor, discuss internally, email from pref s/h requesting details of his holdings, confirm holdings and advice	0.60

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
4/27/2023	MT Voicemail/email from Sanjna Olympia Trust, internal discussion with John McEown re same, email from C. Cochrane re invoice & organize payment of same	0.30
4/28/2023	JP Process payments and print cheques.	0.20
	JM Approve payables and sign cheques.	0.10
	DR Organize payment of legal fees, mail out a cheque, post disbursements	0.30
		<u>Amount</u>
	For professional services rendered	<u>15.00</u> \$5,360.00

McEown + Associates LTD.

110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: June 2, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from May 1 to May 31, 2023	\$ 12,170.00
(see attached details)	
GST @ 5%	<u>608.50</u>
	<u><u>\$ 12,778.50</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

June 5, 2023

Professional Services

		<u>Hours</u>
5/1/2023	JM Review and approve bills, call with Olympia Trust re treatment of payments to investors, call from investor re update	0.90
5/2/2023	DR Call from Preferred Shareholder re dividend cheque and second distribution	0.20
5/4/2023	JP Prepare March 2023 Bank Reconciliations, disc internally	0.80
5/5/2023	JP Review cheque requisition and process for payment.	0.20
	MT Email/calls with preferred shareholder re Monitor's 32nd report, disc re previous distribution/return of capital paid, shares held with Olympia Trust, email to Rod copy of Monitor's 32nd report as requested, calls from PJ Dopp re Olympia Trust statements received, review & sign cheque	0.80
5/8/2023	MT Review Olympia Trust's email re treatment of 1st Distribution payments, email/call with preferred shareholder re status update, disc re zero valuation of shares	0.20

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
5/8/2023	DR Call from Preferred Shareholder re second distribution, email to from Preferred Shareholder re same	0.30
	JM Calls and emails with A. Ng re bankruptcy of Censorio Agnes and Eliot, attend at Watson Goepel to sign petition documents, discuss final proposal to settle, return pref shareholder call	1.10
5/12/2023	JM Disc with J. West re share/tax loss sale and agmt for purchase of sale to facilitate same, order being sought, status of o/s collections, review sale documents	1.30
5/15/2023	JM Follow up with J. West re share/tax loss sale documents, next steps for finalizing and getting Court approval	0.40
5/16/2023	JM Disc with counsel re Court application re Wenniger settlement, bankruptcy petition, call from Pref S/H, follow up re bankruptcy of Agnes and Elliot	0.90
5/17/2023	MT Call from preferred shareholder re dividend, Olympia Trust, update in email address, email to D. Moir Olympia Trust contact info as requested	0.20
	JM Call with Pref S/h re update, expected timing and amount of next distribution	0.30
	DR Update Preferred Shareholder contact information on Ascend	0.10
5/18/2023	JM Disc with E & Y, review financial statements and tax returns prepared in connection with tax loss sale, email to/from counsel re GST settlement	2.50
	JP Prepare April 2023 Bank Reconciliation of bank accounts.	0.80

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
5/19/2023	JM Disc J. West re Court date, approvals being sought, info received from E & Y re share sale, review of further info sent by E & Y re share sale. Review Bank Reconciliation	1.00
5/23/2023	JM Email from P. Mendelson re outstanding loans, review and confirm status of Lensen matter, call from pref s/h re investment loss confirmation from Monitor	0.60
5/24/2023	JM Review and revisions to Monitor's 33rd report to Court, update and reconcile Statement of Receipts and Disbursements, disc with counsel re report and settlement on GST matter	4.20
	MT Internal discussion re cash balance, generate GLs for various accounts & transactions for Jan to May 2023 & review internally re same, updating to Monitor's report	0.40
5/25/2023	JM Disc with J. West re various matters including GST settlement, Lensen, BDO, Buchman and tax loss sale, reconcile trust accounts, email to Alex Ng re not proceeding with bankruptcy, disc with D. Hyndman	2.60
	JP Discuss with John re: dividends not reissued yet. Prepare a list; Prepare a schedule to reconcile cash balance to date for all bank accounts for the preparation of the Monitor's Report. Discuss with John re: same	2.50
5/26/2023	JM Disc with M. Bell and J. West re various matters, share sale GST settlement, Lensen, Buchman and trying to have plan amended and share sale approved at next Court hearing, internal disc re reconciliation of trust accounts, review file and respond to pref s/h enquiry	3.30
	MT Internal discussion re call from preferred shareholder re A. Parfeniuk's non registered shares, review s/h list & GL info re same & payment issued, email to G. Parfeniuk re registered & non registered portions, internal disc with J. McEown re Buchmann & Lensen loans, payout statements for same, review J. West's previous email re Buchmann loan, compounding interest, disc with John re Elaine's interest calculation for same	0.70

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
5/29/2023	MT Review file for previous Buchmann & Lensen loan statements received from Elaine Carelse, update statements, search for J. West previous email re Buchmann loan compounded interest calculation, email internally to J. McEown Buchmann & Lensen loan statements, disc re Buchmann's calculation, further disc re Elaine's schedules of calculation, identifying which year is February leap year for calculation of interest, internal disc re inquiry from preferred s/h	1.10
	DR Organize payment of legal fees re Censorio file	.020
	JM Disc with J. West re finalizing Monitor's report, status of tax loss sale, update loan amort. schedules and send to M. Bell, email from M. Bell	1.40
5/30/2023	JM Work on report to Court	1.30
	MT Email from Maliha of Olympia Trust registered accounts, investors' preferred shares	0.10
		<u>Amount</u>
For professional services rendered		30.40 \$12,170.00

McEown + Associates LTD.

110 - 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: July 12, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from June 1 to June 30, 2023	\$ 19,012.50
(see attached details)	
GST @ 5%	<u>950.63</u>
	<u><u>\$ 19,963.13</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

July 12, 2023

Professional Services

		<u>Hours</u>
6/1/2023	MT Internal disc re Monitor's report, preferred shareholders, total shares	0.20
	JP Process and Print cheque re:payables.	0.20
	JM Update Trustee's report, disc with J. West, email from Km Bell	2.20
6/2/2023	JM Call from creditor re update. Disc J. West re finalizing report and commenting on Cencorio and Bergman, communicating with Mike and Lisa re share purchase due diligence	0.50
	MT Emails with preferred shareholder re shares, Olympia Trust contact information	0.20
6/5/2023	DR Prepare disbursements summary, internal disc with M. Ting re Preferred SHs mailing addresses	0.60
	MT Call from preferred shareholder re update & distributions, internal disc with J. McEown re preferred shareholders, updated contact info for same	0.20

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
6/5/2023	JM Email from M. Bell re moving fwd with share sale, disc J. West re same	0.40
6/6/2023	DR Internal disc with J. McEown re spreadsheet of Preferred Shareholders, review spreadsheet to make sure all information is updated and compare to Ascend information	1.80
	MT Internal discussion re CRA GST settlement, sale of loss, timing of next interim, final distribution, emails from/to preferred shareholders re update on timing of next distribution	0.50
	JM calls and emails with M. Bell and J. West re pref s/h registry and other matters regarding share sale	0.50
6/7/2023	MT Email fr/to preferred shareholder re shares held with Olympia Trust, internal discussion re Monitor's 33rd report, email from Chelsey draft copy of same, updates to same, finalize/assemble with Appendices, email to Chelsey scanned copy of report, instructions re courier delivery to Watson Goepel	1.00
	JM Disc with J. West re finalizing Monitor's report, review, finalize and sign Monitor's report	0.90
6/8/2023	JP Review invoices. Process and print various cheques.	0.40
	JM Approve payables and sign cheques. call from pref s/h re update on next distribution, internal disc re updating website, sending application and Monitor's report to pref shareholders	0.70
	DR Follow up with Preferred SHs re outstanding cheques, disc by phone with Executor for the Estate of Preferred SH re death certificate and will	0.50

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
6/8/2023	MT Email Chelsey Cochrane re filed materials, internal discussion re same, organizing updates to preferred s/h re same	0.20
6/9/2023	DR Call and email from Preferred Shareholders, prepare mailing labels Preferred Shareholders' addresses for mail out of 33rd Monitor's Report	1.30
	MT Review email from C. Cochrane re filed Monitor's 33rd Report & Notice of Application, organize stakeholder email/ mailing list, draft email to stakeholders re Monitor's 33rd Report and schedule of hearing & send, update Monitor's website with Report & Notice of Application & comments, prepare/assemble affidavit of emailout to Stakeholders re Monitor's 33rd Report & hearing scheduled for June 13th, organize signing of same by commissioner	3.00
	JM Review notice to pref s/h's	0.20
6/12/2023	DR Organize distribution of 33rd Monitor's Report to Preferred Shareholders, prepare Affidavit of Mailing re same	1.70
	MT Internal discussion re mailout to preferred s/h with no email addresses, confirm emailout to preferred s/h completed, review Court application materials and draft cover letter to for same re Weningers' Settlement approval and second interim distribution, finalize cover letter & to organize mailout of Monitor's 33rd report to preferred s/h with no email addresses	0.80
	JM Disc J. West re attendance at hearing tomorrow, organize info to be sent to pref shareholders, call from pref shareholders	0.60
6/13/2023	DR Internal disc with J. McEown re Preferred Shareholders	0.20
	MT Internal discussion re service to investors, proof of emailing/ mailing to be provided to Court, internal discussion re affidavits of mailing & circulate internally to John McEown copies of same, disc re list of investors that we have not been able to locate, review file for information re same, emails with C. Cochrane re invoices & organize payment of same, internal disc re next Monitor's Report, prepare draft template and update report with Monitor's notes, emails with spouse of investor, disc re passing of investor, request	1.60

ALL CANADIAN INVESTMENT CORPORATION

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Hours

copy of death certificate/will, updated contact information

6/13/2023	JM	Attend at Court hearing re application to approve settlements with Winenger and CRA GST, review documents re corresp to pref s/hs and confirm status to J. West for Friday's application	3.30
6/14/2023	JM	Review application material for Friday, draft, amend and finalize Monitor's 34th report, disc with counsel, call from pref shareholder re update, disc with M. Bell re additional info required for our next application and confirmation that pref shareholders will be able to claim their losses as long as their investments aren't in RRSPs or RRIFs	4.30
6/15/2023	DR	Email to Preferred Shareholders re Monitor's 34th Report, organize mail out of Monitor's 34th Report, organize payment of legal fees, 3 calls from Preferred Shareholders re next distribution	2.70
	MT	Email from C. Cochrane re filed Court materials & save filed materials to file, internal discussion re service to stakeholders by email/mail, review filed materials and draft Monitor's service letter for same, finalize Monitor's service letter, organize emailout of Monitor's service letter & application materials to preferred shareholders, organize mailout of same those preferred s/h with email addresses, email from C. Cochrane re Weningers' settlement agreement, witnessing signing of same by J. McEown & returned signed copy of settlement by email as requested, review previous emails re Orders and organize updating of filed Notice of Application & Monitor's 34th Report, Orders granted January 20th 2023 & June 13, 2023 on Monitor's website, update website commentary re same, review website updates	2.70
	JM	Review material to be sent out to pref shareholders, disc internally, disc with J. West re Monitor's report oh share sale transaction, call from pref s/h	1.30
	JP	Post and Print cheques re: payables.	0.20
	JM	Approve Bills for payment and Sign cheques.	0.10

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			<u>Hours</u>
6/16/2023	JM	Call with pref s/h re issues with RRIF, future distributions	0.20
6/19/2023	DR	Email to/from Preferred Shareholder re next distribution, two calls from Preferred Shareholders	0.60
	JM	Email from/to M. Bell re share sale, disc with counsel re prep of next Monitor's report,	0.60
6/20/2023	DR	Email to/from Preferred SH	0.20
	JM	Review email re share sale from counsel, editing draft report	1.40
6/21/2023	MT	Calls/emails with preferred shareholders re address/email updates	0.40
	DR	Update contact information for Preferred Shareholder on Ascend and tracking schedule	0.10
	JM	call from 2 investors requesting updates, follow up on info needed from M. Bell, disc with J. West re timing of notice to pref s/h, info to include in report	1.70
6/22/2023	DR	Organize Affidavit of mailing of 34th Report to Preferred SHs, post disbursements re same, update contact info for Preferred SH on Ascend and tracking schedule	0.60
	JM	Revisions to Monitor's report, call to counsel	1.80
6/23/2023	DR	Organize list of uncashed cheques as per J. McEown request	0.60

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
6/23/2023	JM Disc with skip tracer regarding individuals/companies we are trying to locate, disc prep. List internally	0.60
6/26/2023	DR Three calls from Preferred Shareholders re Monitor's Report and Distribution. Email to SH re his two claims and payment to Olympia Trust, internal disc re same	0.90
	JM call from two pref s/h requesting update, internal disc re info requested by pref s/h review share sale agmt, Order re plan amendment, sale approval, amended plan and disc J. West	1.70
6/27/2023	DR Email to/from Preferred SH re recent distribution, look for information re payment to Olympia Trust Company re same. Email from Preferred SH re distribution and confirmation of current mailing address. Email to Preferred SH re updated on contact info	0.60
	JM Disc J West re finalizing Court application, Amended Plan, call from pref s/h	0.80
6/28/2023	JM Disc with J West re changes to application documents, email from D Bergman, return call to Min of Finance	0.50
6/29/2023	MT Email from C. Cochrane re Order dated June 16, 2023, emails with/calls from preferred shareholder re updates to contact info, disc re next distribution, internal disc David McLean inquiry re shares, prior distribution paid to him directly & Olympia	0.70
	JM Disc J. West re Share sale transaction, Monitor's report, call from pref s/h	0.50
6/30/2023	JP Process and print cheques re: payables. Prepare deposit request, print and post deposit slip	0.50
	JM Approve bills and cheques. Call from Investor re reconciling his 3 accts, receive Wenninger settlement funds, review, finalize and sign Monitor's report and application material, review and sign Share Sale agmt	2.80

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Hours

6/30/2023 MT	Internal discussion re Monitor's 35th report, sale of tax losses, timing of next distribution, awaiting funds held at Court, organizing mailout this afternoon, emails from/to preferred shareholders re change in contact info (address/tel #), email from J. West copy of June 16 Order, mailing requirement pursuant to Order, corporate share register, internal disc re sending of application materials & Monitor's 35th report to common & preferred shareholders, email from Annika Youn re application materials, prepare Monitor's service letter to shareholders & organize materials for emailout to shareholders and Don Bergman, organize posting of application materials on Monitor's website & update commentary, review website updates	3.00
DR	Update mailing and contact information for Preferred SH on Ascend and tracking schedule. Organize payment of legal fees, mail out a cheque, post disbursements. Internal disc re Preferred SHs contact and mailing information for mail out of 35th Monitor's report, deposit settlement payment at the bank	1.10

	<u>Amount</u>
For professional services rendered	56.90 \$19,012.50

McEown + Associates LTD.

110 - 744 West Hastings Street

Vancouver, BC V6C 1A5

Date: August 2, 2023**Billing To: All Canadian Investment Corporation**
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5**Re: Professional Services Rendered as Monitor in the CCAA Proceedings**

Fees Incurred from July 1 to July 31, 2023	\$ 27,062.50
(see attached details)	
GST @ 5%	<u>1,353.13</u>
	<u><u>\$ 28,415.63</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

August 3, 2023

Professional Services

		<u>Hours</u>
7/4/2023 MT	Internal discussion re organizing mailout to the common and preferred shareholders with no email addresses as per Court Order dated June 16, 2023, organize same, review emails from shareholders, questions re materials, next distribution, change in contact information & respond, calls from/voicemails to shareholder re redirecting payment to other financial institution, email from Maliha (Olympia Trust) question re distribution & reply, prepare requisition for payment of disbursement, prepare affidavit of emailout to shareholders & assemble exhibits, email from Annika Youn filed copies of Monitor's Report & Affidavit, organize update of same on Monitor's website, review website updates	3.30
DR	Mail out of Monitor's 35th report, internal disc re same	7.00
JM	Respond to investor enquiries re latest report, distributions, prepare email to s/h re pref s/h that we cannot locate, review of mail out to pref s/hs	2.00
7/5/2023 MT	Email from Maliha Bhatti (Olympia) re shareholders' holdings/list of trust accounts, to be reconciled & reviewed for any changes in holdings since last distribution, internal update re same	0.20
DR	Organize Affidavit of Mailing of 34th Monitor's Report	0.40

ALL CANADIAN INVESTMENT CORPORATION

Hours

7/5/2023	JM	Review of mail. Email to pref s/h review and sign affidavits	1.00
7/6/2023	MT	Receive cheque re Agnes & Elliott (funds released from Court), organize deposit of cheque, internal update re same, review Court Order dated June 13, 2023 re 2nd Interim distribution, review Olympia Trust's list of preferred s/h holdings & compare with prior distribution's list (1st Interim preferred) & note discrepancies to check with Olympia	3.70
	DR	Two call from preferred shareholder re updates on their mailing and contact information, update info on Ascend and tracking schedule re same,	0.80
	JP	Prepare deposit request, Post and Prepare deposit slip. Prepare May 2023 Bank Reconciliations (4 bank accounts).	0.90
	JM	review distribution to pref s/h, emails re GST settlement funds, respond to investor enquiries	3.50
7/7/2023	MT	Internal discussion re timing of distribution to preferred shareholders, information to prepare for distribution, spreadsheet schedule for Olympia, review of Olympias list & discrepancies, prepare email to Olympia re noted discrepancies & send, review file re prior distributions/dividends sheets/total claims (creditors/preferred SHs), confirm no change in totals, prepare notes re same & review internally with J. Param, disc re K. Buchmann's distribution, prepare draft distribution & review dividend sheet, disc internally with J. Param & John McEown, prepare draft certificate re 2nd interim distribution, organize 2nd interim distribution file with back-up schedules for same	4.80
	DR	Internal disc re coming distribution to preferred shareholders and trust companies, organize email/mail out to shareholders re a list of shareholders that cannot be located, call and email from Preferred SH re same	2.80
	JP	Review Cash Balance of ITF Weninger to date and prepare requisition and cheque to trf funds to ACIC general acct ; Prepare deposit request; Post and Print Deposit Slip; Internal disc. with John re: same Process and Print 2nd interim distribution to preferred shareholders.	2.50

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
7/7/2023	JM Internal disc re recording of GST settlement, further interim distribution, emails re application, emails from/to pref s/h, disc re Buchman dividend and releasing same	0.90
7/10/2023	MT Review file, notes on Interim distribution, certificate to be completed after 2nd distribution to preferred shareholders, other items to be dealt with, call from preferred s/h's daughter re power of attorney, disc re sending info to us by email before we can provide her with info, email re copy of POA, note same on Ascend, emails from/to Jill Davis (BC Unclaimed Property) re forms required for remittance	0.80
	DR Various emails to/from Preferred Shareholders re recent correspondence, several calls from shareholders re same. Deposit a cheque from Watson Goepell re distribution to shareholders at the bank	1.60
	JP Review Balance remaining on the various bank accounts; Discuss with MT	0.20
	JM Review Bank Reconciliation	0.30
7/11/2023	MT Emails from preferred shareholders re POA, information requested, updating of contact info, disc re prior distribution (approximate percentage of return of capital), anticipated current distribution, update internally re same, review email from Anika Youn re Court filed document, organize updating of same to Monitor's website, review website update	1.00
	DR Correspondence via email with Preferred SHs re new mailing addresses, update information on Ascend and spreadsheet re same	0.60
7/12/2023	MT Voicemail fr/call with J. West re affidavits of mailing of Application materials & Monitor's 35th report, email from J. West re Monitor's website, organize materials requested by J. West & send by email	0.50
7/13/2023	MT Email from Jeremy West re affidavits of mailing & filing same with Court, organize sending originals to J. West by Courier, call from Thomas Hanson re affidavits & filing with Court, to meet with Thomas tomorrow re same	0.50

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		<u>Hours</u>
7/13/2023 DR	Call from Preferred SH, organize affidavit of mailing re email to D. Bergman, internal disc with M. Ting re same, review 3 Affidavits of mailing of Application Materials before sending originals to Jeremy West as per his request, prepare labels for courier and organize courier delivery of documents to Watson Goepel re same, internal update re same	1.10
7/14/2023 MT	Call/emails with Thomas Hanson (Watson Goepel), redraft affidavit of mailings, collate/assemble affidavits, meet with Thomas Hanson to swear, commissioning of D. Roi's affidavits of mailing, call with Erica Hertz re swearing of affidavits, internal disc re distribution to Karl Buchmann, 1st interim distribution to K. Buchmann not released, email to J. West re K. Buchmann, payments for 1st & 2nd distribution to preferred s/h, to confirm if releasing funds or continue to hold back, email to Maliha of Olympia follow-up re preferred shareholder list discrepancy from prior distribution's list, internal disc with Jenny Param re same, internal discussion with Daria Roi re distribution to Olympia Trust, last distribution list provided by Olympia vs current	2.80
DR	Reorganize Affidavits of Mailing of Application Materials to Preferred Shareholders as per lawyer's request, internal disc with M. Ting re same, start organizing Olympia Trust Schedule, disc with M. Ting re same	1.40
JP	Review and Reconcile cheques printed to be distributed to preferred shareholders with the dividend sheet (419 cheques).	6.00
JM	Disc with J West re hearing and Buchman issue, further report from Monitor, disc internally	0.70
7/17/2023 MT	Internal discussion with Daria Roi re 2nd interim distribution to preferred shareholders, materials/cover letters to prepare for shareholders, Trust Companies, assignment of shares, prepare notes re same, Olympia Trust contact for preferred s/h enquiries, disc with John McEown re Karl Buchmann, creditors' claims process & service of application materials for same, review file re Claims Process Order, Monitor's report re same, email to Jeremy West re Monitor's service to stakeholders by email & mail, email from preferred shareholders re questions & reply	1.30
DR	Internal discussion with M. Ting re 2nd interim distribution to preferred shareholders, Karl Buchmann. 3 calls from Preferred SH re distribution	0.80

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
7/17/2023	JM Disc J West re Court hearing , further report, call from investor re distributions to Olympia, review and sign distribution cheques, calls from pref s/h, review nd sign 2nd distribution cheques	3.20
7/18/2023	MT Internal discussion with J. Param re distribution, preparing cover letter for each Trustee Company and to preferred shareholders, specific instructions received from certain preferred s/h, email internally re same, disc re Olympia Trust, providing schedule of distribution, Olympia's list for prior distribution list & current, disc with John McEown re Monitor's 35th report, confirm posted on Monitor's website same day as emailout of application materials, further discussion re Monitor's report to be circulated, email from Annika Youn unfiled copy of Monitor's 36th report, internal discussion with John McEown re service of same to shareholders, draft email service letter to shareholders, organize/coordinate with Daria Roi emailout of Monitor's 36th Report organize updating of unfiled Monitor's report to Monitor's website, review website updates	2.00
	JP Discuss with MT re: cover letters that needs to be done Email to/from Versa Bank re: back up of deposit made on July 6 - Agnes & Elliot Holdings Court Funds Email to/from a lawyer re: update of payee for Jack and Vivian Tillmanns claim; organize documents received from the lawyer - death certificate and will of Jack; Update Ascend re: updated payee	1.80
	DR Email to all Shareholders re 36th Monitor's Report, internal disc re same	0.50
	JM Review of Trustee's 36th report, discuss with D Hyndman, review sign report, call from pref s/h, email re pref shareholders contact info, organize distribution of report to shareholders	2.10
7/19/2023	DR Email and calls from/to Preferred Shareholders re distribution and last monitor's report that was sent to Shareholders	0.70
	JM Calls from pref s/h,s re status, attend Court re Share Sale approval, review and sign amended plan, call with J West re next steps, cash in Monitor's Trust acct	4.30
7/20/2023	DR - Emails from/to Prefrred SH re distribution, call from Preferred SH, organize cover letter to SH re 36th Monitor's Report, organize mail out re same, organize email to shareholders re Court Order dated July 19, 2023, update website re same, internal	7.00

ALL CANADIAN INVESTMENT CORPORATION

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Hours

discussion with J. McEown re same

7/20/2023	JM	Disc with D Hyndman regarding share sale and making share cash on hand in Monitor's acct is carve out of transaction, disc re discharge process, review letter to s/h's for mail out of 36th report and Order granted, review of documrnt to be sent out	1.30
7/21/2023	DR	Work on reconciliation summary re distribution through Olympia Trust Company to Preferred Shareholders, email to/from Preferred SH, two calls from Preferred SHs re next distribution	3.90
	JM	Internal disc regarding distribution, payments to Olympia Trust, follow up emails with J West M Bell re closing of share sale transaction, payment of fee	1.00
7/24/2023	DR	Work on and finalize reconciliation summary re distribution through Olympia Trust Company to Preferred Shareholders, internal disc with J. McEown re same, email from/to Preferred SH re recent Monitor's Report	4.60
	JM	review of Olympia Trust payments reconciliation	1.20
7/25/2023	DR	Disc re Reconciliation Report of the distribution to Olympia	0.60
	JM	review of Olympia Trust payments reconciliation, distribution to other creditors	1.20
7/27/2023	DR	Organize letter to Preferred Shareholders, disc with J. McEown re same, prepare mailing labels for coming mail out of cheques to shareholders	3.10
	JM	Review cover letter to Pref s/hs re second distribution, review finalized distribtion and authorize mail out	1.50

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
7/28/2023	DR Review printed cheques to Preferred SHs in order to separate those ones that need a cover letter to be organized, disc with J. Param re same. Call from two Preferred SHs re distribution	1.20
	JM Call from pref s/h re remaining distributions,	0.20
7/31/2023	DR Work on organizing mail out of dividend cheques to Preferred SH. Email from/to SH, call from SH	3.90
	JM Respond to pref shareholder enquiries re distributions	0.40
		<u>Amount</u>
For professional services rendered		99.10 \$27,062.50

McEown + Associates LTD.

110 – 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: September 15, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from August 1 to August 31, 2023 (see attached details)	\$ 11,287.50
GST @ 5%	<u>564.38</u>
	<u><u>\$ 11,851.88</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

September 15, 2023

Professional Services

		<u>Hours</u>
8/1/2023	DR Continue working on distribution to Preferred SHs, several calls from Preferred SHs re same	4.30
	JM Call from Pref s/h re update, email to pref s/h, review and approve legal bills	0.60
8/2/2023	DR Working on distribution to Preferred SHs	3.00
	JM Call from investor re update	0.20
8/3/2023	JP Process and print cheques re: various payables. Prepare June 2023 Bank Reconciliations (4 bank accounts).	1.20
	DR Email to John re Preferred SH's information of initial investment with Olympia Trust, work on distribution to Preferred SHs	2.30
	JM Call from investors re update, review info from skip tracer re contact info on missing pref s/h, discuss internally, contact pref s/h's	1.60

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		<u>Hours</u>
8/4/2023	JM Review Bank Reconciliation	0.50
8/8/2023	DR Work on distribution to Preferred SHs	1.10
	JM Call from pref s/h re address info and update	0.30
8/9/2023	DR Finalize distribution to S/H, put postages, mail out cheques, several calls from S/H re same	4.20
8/10/2023	DR Organize payment of search fees, email from/to S/H, call from S/H	0.40
	JM Attend at Watson Goepel to review and sign share sale closing documents, email to pref s/h	1.70
8/11/2023	JP Process and print cheques re: payables. Prepare deposit requests for various deposits, Post and Prepare deposit slip	0.60
	DR Several emails from/to Preferred Shareholders, update mailing address of SH on Ascend. Deposit a cheque from Watson Goepel at the bank, organize letters to 25 shareholders that have splited dividend cheques with Trust Companies, call from Preferred Shareholder re distribution	4.60
	JM follow up re funds from share sale transaction, emails and calls with pref s/hs re further distributions	0.70
8/14/2023	JP Email to/from Versa re: the bank's request to provide back up documents for deposit made on Aug. 11, 2023. Reconcile David Mclean's claim and dividend received by him and Olympia. Discuss with Daria re: same.	0.80

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
8/14/2023	DR Email from/to Shareholder re change of mailing address, update info re same on Ascend and mail spreadsheet. Correspondence with SH re recent distribution by email. Call from SH re distribution. Call from the Executor for the Estate of Preferred shareholder, discuss previous distribution that was not received by the Executor and needs to be reissued. Organize letters to three Trust Companies re distribution	2.40
	JM respond to request from Versabank, review and sign letters to investors that have several investment accts, disc J. West re o/s matters	1.20
8/17/2023	JP Review Invoice and Prepare cheque requisition. Process payment and print cheques. Email to/from bank re: cheque verification for clearing	0.40
	DR Email and call to Preferred S/Hs whose cheques were returned back because of invalid address	0.40
	JM Discuss admin fee component of success fee with J. West, review and sign cheque, consider other o/s items including BDO funds	0.90
8/18/2023	DR Organize letters to four Trust Companies, email them to confirm mailing addresses, 3 calls from Preferred SHs re address update and distribution	1.40
	JM Disc with M. Bell re o/s legal matters , share sale matters. Consider o/s matters to complete administration, call to J West and D. Hyndman	0.80
8/21/2023	JP Email to/from the bank re: cheque confirmation.	0.10
	DR Calls from Preferred Shareholders re distribution, emails to/from Preferred S/Hs re same, organize two letters to Trust companies re distribution to Shareholders who hold accounts with them, mail out 6 letters with cheques to the trust companies	1.20

ALL CANADIAN INVESTMENT CORPORATION

			<u>Hours</u>
8/22/2023	DR	Calls from SH re update of mailing address, emails from/to SHs re distribution and change of mailing address, update information on Ascend and main spreadsheet re same. Organize letter to Olympia Trust Company re distribution	1.60
8/23/2023	DR	Calls from S/Hs re payments made to Olympia Trust Company	0.70
	JM	Calls from pref s/h re update, address changes	0.40
	JC	Terry Kennedy phone call, address change & emails	0.30
8/25/2023	JP	Void cheque previously issued to one of the preferred shareholder. Update payee in Ascend. Process and Print reissuance of cheque.	0.30
	DR	Deposit a cheque at BMO, organize reissuance of cheque to Preferred S/H, call to Preferred S/H to confirm same, email to S/H re distribution	0.90
	JM	Disc J. West re final o/s matters, review and approve payment to Olympia Trust	1.40
8/28/2023	DR	Emails from Preferred SHs re distribution, call from SH re updates for the third distribution, email to Olympia the spreadsheet re distribution to SHs whose accounts Olympia holds	0.70
8/29/2023	DR	Correspondence with Preferred SH by email re distribution	0.20
8/31/2023	JP	Prepare July 2023 Bank Reconciliations(4 bank accounts).	0.80

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
8/31/2023 DR	Several emails and a call to/from Preferred S/Hs re distribution, organize reissuance of cheque for S/H, internal disc re same	0.60
JM	Call from creditor re discrepancy in the amount he claims to have invested, email to W. Blair to confirm reason for discrepancy, call with Investor that needs payee changes due to wife's passing, review banking with Jenny	1.10
		<u>Amount</u>
For professional services rendered		45.90 \$11,287.50

McEown + Associates LTD.

110 – 744 West Hastings Street

Vancouver, BC V6C 1A5

Date: October 13, 2023**Billing To: All Canadian Investment Corporation**
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5**Re: Professional Services Rendered as Monitor in the CCAA Proceedings**

Fees Incurred from September 1 to September 30, 2023	\$ 9,591.25
(see attached details)	
GST @ 5%	<u>479.56</u>
	<u><u>\$ 10,070.81</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

October 13, 2023

Professional Services

		<u>Hours</u>
9/1/2023	JP Check online banking if the cheque for the Estate of Sophia has been cashed Prepare Stop Payment Form for the 2 cheques. Internal disc. with John and Daria re: same. Email to/from bank re: same	1.00
	JC Phone call with PJ Thomson, investigating claim, email and further phone call to PJ	1.00
	JM calls from investors re payment received, next payment	0.40
9/5/2023	DR Organize spreadsheet for Olympia as per Olympia's request re list of Shareholders and amounts that have to be deposited to their accounts, email to/from Olympia re same, 2 calls from Preferred SHs, email from/to Preferred SH re Olympia	1.70
	JM call to D Hyndman re discharge application and taxation of fees, call to J West re final acct, memo, call from pref s/h re distributions. Review Bank Reconciliations.	0.80
9/6/2023	DR 4 calls from Preferred SHs re former distribution and next one, updates on mailing address	0.70

ALL CANADIAN INVESTMENT CORPORATION

			<u>Hours</u>
9/6/2023	JM	Email re locating further missing S/H, email and call re name change of S/H,	0.40
9/7/2023	JP	Reconcile to date CWB Account. Transfer remaining funds from CWB to Versa Bank; Process cheque payments; Process and Print Deposit Slip	1.40
	JM	Approve Bills and sign cheques.	0.20
	DR	Emails to/from Preferred S/Hs re next distribution, call from S/H re same	0.40
9/8/2023	DR	Email from/to Preferred S/H re next distribution, call from Preferred S/H re same	0.40
9/11/2023	JC	Phone call with Fred Bell	0.25
	JM	Disc with D Hyndman re discharge, organize info for discharge affidavit, call from shareholder re update.	1.10
9/12/2023	DR	Call from Preferred S/H re issues with Olympia Trust account, verify what amount was sent to Olympia for the Shareholder, disc the date when the cheque was sent to Olympia and why it's not shown on Shareholder's Olympia RRSP account, email to Olympia re same	0.50
9/13/2023	DR	Email from Olympia re Shareholder funds in RRSP account, call to preferred S/H re same	0.30
	JC	Phone call & emails with Curtis Hamilton	0.25
9/14/2023	JP	Prepare documents to close CWB Bank Account. Email to/from bank re: same	0.40

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		<u>Hours</u>
9/14/2023	DR Call from the Executor for the Estate of Preferred S/H re death certificate and Will, email to Executor re same	0.20
	JC Exhibit E - Summary of Monitor Services. Exhibit E Summary of Monitor's Time and Fees Exhibit F Summary of Monitor's Accounts	3.00
	JM Intrnal disc re preparing discharge application materials.	0.80
9/15/2023	DR Email to J. Cassidy re summary of professional fees for the reconciliation, disc internally re same	0.30
	JP Process Accounts Payable. Post and Print cheque payments.	0.20
	JM Approve Bills and sign cheques. Internal disc re contacting creditors and info required if deceased, review time summaries for discharge, estimate to complete, approve bills.	2.30
	JC Exhibit E - Summary of Monitor Services. Exhibit E Summary of Monitor's Time and Fees Exhibit F Summary of Monitor's Accounts Contacting preferred shareholders	3.00
9/18/2023	DR Email from/to Preferred S/H re next distribution	0.20
	JC Contacting preferred shareholders	1.75
	JM Internal disc re contacting creditors and info required re deceased s/h.	0.20

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		<u>Hours</u>
9/19/2023	DR Review all cheques that were returned to the office because of invalid address, contact all people by phone and email, do google search on several people, update mailing information on Ascend, resend cheques to relevant addresses as requested by Preferred Shareholders	2.60
	JC Further phone calls with preferred shareholders. Internal discussions with John	0.75
9/20/2023	JC Further phone calls with preferred shareholders.	0.50
9/21/2023	JP Prepare Bank Rec of ACIC Main Account to date and provide GL as requested to Mike of Ernst and Young; tel. discussion with John re: same	1.50
	JM Email from M Bill, review and organize the transaction info he requires and have sent to him.	0.40
9/22/2023	JP Review Invoice for payment Prepare cheque requisition. Post and print cheque payment. T/c with Rosemary Drew (investor) to update their address on file	0.60
	JM Approve Bills and sign cheques. Call from daughter of deceased s/h.	0.30
9/25/2023	JP Email to/from Versa bank to confirm cheques for clearing Prepare August 2023 Bank Reconciliations (3 bank accounts).	0.70
	JC Follow up with investors	0.25
	JM Call from Shareholder, internal disc re discharge material.	0.50

ALL CANADIAN INVESTMENT CORPORATION

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		<u>Hours</u>
9/26/2023	JM Call from Shareholder re death, info required by Monitor.	0.70
9/27/2023	JM Email to/ from Pref s/h.	0.20
9/28/2023	JC Phone calls & emails with Tessa Bartholomeusz	0.50
9/29/2023	JP Void Various Cheques to update payee name and or address. Reissue cheque to LQR Contracting Ltd.	0.60
	JC changing addresses on Ascend for distributions to creditors	1.00
	JM Emails and calls re Teddy Bartholmew, deceased investor.	0.50
For professional services rendered		<u>34.75</u> <u>\$9,591.25</u>

McEown + Associates LTD.

110 – 744 West Hastings Street
Vancouver, BC V6C 1A5

Date: November 1, 2023

Billing To: All Canadian Investment Corporation
c/o McEown and Associates Ltd.
110-744 West Hastings Street
Vancouver, BC V6C 1A5

Re: Professional Services Rendered as Monitor in the CCAA Proceedings

Fees Incurred from October 1 to October 31, 2023	\$ 6,143.75
(see attached details)	
GST @ 5%	<u>307.19</u>
	<u><u>\$ 6,450.94</u></u>

GST #70766 1914 RT 0001

ALL CANADIAN INVESTMENT CORPORATION

November 1, 2023

Professional Services

		<u>Hours</u>
10/4/2023	JC Review Preferred shareholder letter and respond	0.25
	JM Call from pref s/h re next distribution, call from other pref s/h re Olympia Trust, review and approve legal bill, review will docs received from Investor	1.10
10/5/2023	JP Review Invoice and Prepare cheque requisition. Process and Print cheque re:payments.	0.30
	JM Approve payment and sign cheques. Disc J. West re o/s matters, call from Pref s/h re timing of final distribution	0.40
10/6/2023	JP Void Various cheques for reissuance Process and Print various cheque reissuance for investors.	1.20
	JM Approve payment and sign various cheques. Disc D. Hyndman re pref s/h issues re missing will. Review Bank Reconciliation	1.10
	JC Send out Investor cheques, check addresses	0.50

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
10/10/2023	JM Prepare taxation materials and send to D. Hyndman, email from Bergman	2.20
10/11/2023	JM Call from Investor re RRSP investment, provide update and direct to Olympia Trust	0.20
10/12/2023	JM Review email from J. West re BDO funds	0.20
	JC Emails to/from shareholder	0.20
10/13/2023	JP Prepare cheque requisition. Post and Print cheque re: payments.	0.20
	JM Approve payment and sign cheque	0.10
10/16/2023	JP Email to/from bank re: cheque verification	0.10
	JM Call from pref s/h re stale dated cheque, spouse deceased, email from M. Bell, email to Elaine, internal disc re other issuance of pref s/h that have requested cheques to be reissued	0.60
	JC Re-issuing investor cheques	1.00
10/17/2023	JM Disc with D. Hyndman, re preparing taxation materials, dealing with daughter of deceased pref s/h that cannot find will, internal disc re returned cheques	0.50
10/19/2023	JP Void various previously issued investor dividend cheques. Reissue various investor cheques with updated address and or payee. Email to/from bank re: cheque verification.	1.10

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		<u>Hours</u>
10/19/2023	JM Review and Sign various cheques. Emails to/from E and Y re share sale follow up acctg	0.80
10/20/2023	JM Review and Sign various cheques.	0.20
	JP Save Death and Will Certificate for Ron Weninger. Update payee information in Ascend. Save and Organize Death Cert. and Will of one of the preferred creditor (Arthur Kornelson)	0.60
	JC Sending cheques to investors, cheque vouchers for same	0.40
10/23/2023	JM Call with Richard re B. Blair shares	0.20
	JC Phone calls with investors, internal discussions with John, Updating investor information on Ascend	0.40
10/24/2023	JM Call with Elaine and email to M. Bell	0.40
10/25/2023	DR Email to/from Shareholder re mailing address update, update address on Ascend, resend a dividend cheque to the Shareholder re same, deposit a cheque at the Bank of Canada, correspondence with Preferred Shareholder re same, call from Preferred Shareholder re dividend cheque	1.20
10/26/2023	DR Email to/from Shareholder re mailing address update, update address on Ascend, resend a dividend cheque to the Shareholder re same, email from/to SH re dividend cheque, email from/to SH re final distribution, internal disc re same. Email from/to SH re Olympia Trust.	0.90
10/30/2023	JM Disc J. West re Monitor's discharge, updated service list, call from pref s/h	0.40

ALL CANADIAN INVESTMENT CORPORATION

		<u>Hours</u>
10/30/2023	DR Call from Preferred Shareholder re last distribution and Olympia Trust Company	0.20
10/31/2023	JM Disc with D. Hyndman re finalizing discharge application materials	0.30
		<u>Amount</u>
For professional services rendered		17.25 \$6,143.75