



This is the 1st affidavit of Gary D. Powroznik
In this case and was made on September 25, 2019

Estate No. 11-254135
Court No. ~~S~~186288
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA

**IN THE MATTER OF THE RECEIVERSHIP OF
MORNINGSTAR GOLF CLUB LTD.**

AFFIDAVIT IN SUPPORT OF RECEIVER-MANAGER'S REMUNERATION

I, Gary D. Powroznik, Licensed Insolvency Trustee and CIRP, of the City of Vancouver, do hereby make oath and say:

1. I am a Licensed Insolvency Trustee and Managing Director with G. Powroznik Group Inc. ("GPGI") of G-Force Group, who was appointed the Receiver-Manager ("Receiver") for Morningstar Golf Club Ltd. ("Morningstar") on June 1, 2018, and as such, am authorized to make this Affidavit in this proceeding, and have personal knowledge of the facts deposed to in this Affidavit, except where stated to be based on information and belief, in which case, I believe that such information is true and accurate.
2. I make this Affidavit in support of an interim approval of the passing of the accounts of G. Powroznik Group Inc. in respect of the services provided in preparation for and during GPGI's appointment as Receiver of Morningstar on June 1, 2018 through to July 31, 2019.
3. In support of the passing of the accounts, I prepared the First Report and Confidential Addendum of the Receiver, both dated September 24, 2019, that provide details of its investigations, findings, activities and results of its administration and operations during the Receivership and the challenges it faced. The facts and matters in these reports are within my own knowledge true.
4. In support of the passing of the accounts, the Receiver's Statement of Receipts and Disbursements for its HSBC Account for the Period June 1, 2018 to July 31, 2019 included in the First Report as Appendix "Z", a true copy of which is attached as **Exhibit "A"** to this Affidavit. The facts and matters referred to in the Receiver's Statements of Receipts and Disbursements as Exhibit "A" are true and accurate in all material respects.
5. In support of the passing of the accounts, the Receiver's Statement of Receipts and Disbursements for its Operations Account for the Period June 1, 2018 to July 31, 2019 included in the First Report as Appendix "AA", a true copy of which is attached as **Exhibit "B"** to this Affidavit. The facts and matters referred to in the Receiver's Statements of Receipts and Disbursements as Exhibit "B" are true and accurate in all material respects.

6. In support of the passing of the accounts, the Statements of Fees, Disbursements and Taxes for the Period May 15, 2018 to July 31, 2019, included in the Receiver's First Report as Appendix "AB" (the "**Receiver's Accounts**"), a true copy of which is attached hereto and marked as **Exhibit "C"** to this Affidavit. The Receiver's Accounts at Appendix "AB" are true and accurate and reflect the attendances made on this Estate. The Receiver's Accounts represent total fees of \$648,314.32, disbursements of \$23,854.82 and taxes of \$33,438.46 incurred in the administration of the Receivership.
7. The Receiver's Accounts in **Exhibit "C"** include a true and accurate account of each time entry reflecting the actual time spent by each of the Receiver's staff in preparation for and on the administration of the Receivership.
8. In support of the passing of accounts, a Summary of the Receiver's Time and Fees for the Period May 15, 2018 to July 31, 2019 is included in the Receiver's First Report as Appendix "AC" ("**Receiver's Time and Fee Analysis**"), a true copy of which is attached hereto and marked as **Exhibit "D"** to this Affidavit. The Receiver's total fees relate to 1992.34 hours of time spent by the Receiver's engagement team members at their standard hourly charge out rates for an average blended hourly rate of \$325.40. In my experience the Receiver's normal hourly rates are significantly lower than many of the larger firms, who perform similar complex commercial insolvencies in the British Columbia market due to its low overhead structure and use of experienced industry and insolvency professionals on a seamless basis.
9. The Receiver's statutory obligations have been complied with.
10. The First Report describes the activities, administration, strategy and results of the Receiver's activities, the challenges it has faced in the Receivership and its communications with the two primary secured creditors.
11. The administration of the Morningstar Receivership has been very complicated for several reasons which are set out in the First Report by the Receiver. This has required many extraordinary activities performed by the Receiver to strive to obtain a reasonable recovery from the going-concern business and assets of Morningstar for its creditors. There were certain aspects of the administration of the Receivership that were among the most challenging I have faced in over forty years of my professional work in restructuring business operations to sell as a viable going-concern with comparable asset values and liabilities. Some of the major challenges were:
 - a. overcoming the lack of information and access to normal administrative and accounting records due to the loss of key employees and the remote inaccessible management of Morningstar prior to the Receivership;
 - b. finding a competent general manager quickly after the Receiver's appointment to preserve the rapidly deteriorating business at the beginning of the peak golf season;
 - c. dealing with the myriad of operational and strategic issues at Morningstar that had been deteriorating or ignored for relatively a long time; and

d. the quick collapse of a relative buoyant investor market for golf courses in BC, particularly in Greater Vancouver and attractive locations elsewhere in British Columbia including Vancouver Island.

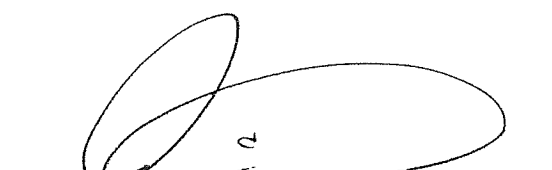
12. I verily believe that all of the time and disbursements incurred by the Receiver with respect to the planning and administration of the Receivership were in the best interests of all the creditors and that they were properly and necessarily incurred in order to protect the interests of the creditors and in respect of the assets administered by the Receiver and the Receiver's other statutory duties.


Experience and Qualifications

13. I led the activities for the Receiver for the Morningstar Receivership and drew on the Receiver's staff who have had previous experience on other files with similar businesses, assets, restructuring of operations and realization of going-concern assets compared to Morningstar.

14. I have been practicing in the corporate restructuring and commercial insolvency practices for over forty years. I received my Trustee's license in 1978 and later managed one of the largest corporate insolvency practices in Canada with Coopers & Lybrand ("Coopers") in Vancouver prior to its merger with Price Waterhouse in 1998 to form PwC. I was a partner for 27 years at Coopers and PwC before founding G-Force Group in 2008. G-Force Group is a boutique that specializes in workouts/restructuring of businesses, commercial insolvencies and distress Mergers & Acquisitions. Many of the senior professional resources of G-Force Group have worked with me in my practices in Coopers and PwC.

SWORN BEFORE ME at Vancouver
British Columbia on September 25 2019


A Commissioner for taking Affidavits
within British Columbia (no advice sought
or given)



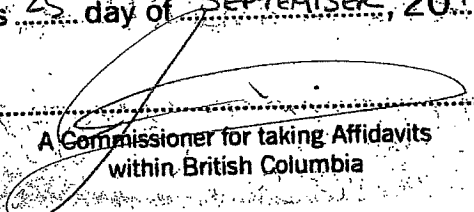
Gary D. Powroznik

JEFFREY BRADSHAW
GOWLING WLG (CANADA) LLP
BARRISTER & SOLICITOR
550 BARRARD STREET - SUITE 2300
BENTALL 5 - VANCOUVER, B.C. V6C 2B5
TELEPHONE: (604) 443-7649

Appendix Z

Receiver's Statement of Receipts and Disbursements
for HSBC Account to July 31, 2019

This is Exhibit " A " referred to in the
affidavit of G. D. POWROZNIK
sworn before me at VANCOUVER, BC
this 25th day of SEPTEMBER, 2019


A Commissioner for taking Affidavits
within British Columbia

Morningstar Golf Club Ltd. ("MGC") In Receivership
Statement of Receipts and Disbursements
For HSBC Account June 1, 2018 to July 31, 2019 (note 1)

\$

Receipts

Receiver-Manager's borrowings (note 2)	500,000.00
Interest earned	300.75
	<u>500,300.75</u>

Disbursements (note 3)

Advances to operations (note 4)	92,667.25
Receiver-Manager fees & disbursements	260,131.69
Legal fees & disbursements	33,837.08
Insurance	23,367.00
Appraisal fees	10,498.37
Professional studies related to real estate	34,755.00
Bank charges	196.98
	<u>455,453.37</u>

Balance at July 31, 2019

44,847.38

Notes

1. The Receiver-Manager maintained a separate bank account for managing its borrowings that were authorized by the Court. It maintained separate accounts for management of MGC's operations.

2. The borrowings are secured by Receiver-Manager's Certificates.

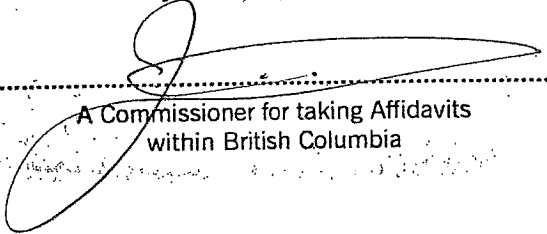
3. The objective for the use of the funds in this account was to augment the cash generated from the operations to pay operational and capital costs and to pay professional fees and other one time costs from the balance.

4. Amounts were advanced to the operating account and repaid based upon the net cash needs for operating expenses and capital costs.

Appendix AA

Receiver's Statements of Receipts and Disbursements
for Operations
from June 1, 2018 to July 31, 2019

This is Exhibit " B " referred to in the
affidavit of A. D. POWROZNIK
sworn before me at VANCOUVER, B.C.
this 25TH day of SEPTEMBER, 2019.


A Commissioner for taking Affidavits
within British Columbia

Morningstar Golf Club Ltd In Receivership
Statement of Receipts & Disbursements
For the Operating Bank Account June 1, 2018 to July 31, 2019 (note 2)
(note 1)

	\$
Receipts	
Golf course revenues	971,038.62
Food & beverage revenues	207,501.18
Sales taxes collected net of recovered & paid	17,485.19
Interest and miscellaneous revenue	2,127.94
Advances from Receiver-Manager	92,667.34
Total Receipts	1,290,820.27
Disbursements	
Payroll and related expenses	624,732.83
Purchases of goods for resale	103,353.26
Golf course operating expenses	132,265.42
Golf course equipment lease	64,546.68
Golf course repairs & maintenance	65,233.13
Administrative & marketing expenses	94,058.90
Utilities	43,861.64
Operations management Fees	166,224.35
Unreconciled difference	(125.40)
Total Disbursements	1,294,150.81
Excess of Disbursements over Receipts	(3,330.54)
Cash Balance June1, 2018	3,865.24
Cash Balance July 31, 2019	534.70

Notes

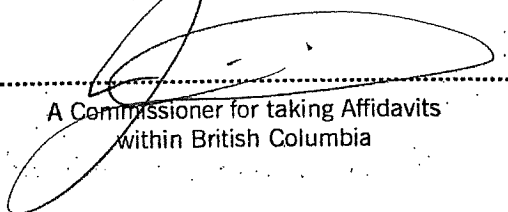
1. This Statement has been prepared for the Receiver-Manager's First Report dated September 16, 2019 and should be read in conjunction with that Report.

2. IHM normally prepares monthly Operating Statements on an accrual basis, a full set of which is included with IHM's Monthly Report for June 2018 that is included in the Report as Appendix "B1". This Schedule summarizes the activity reported in the Operating Statements for the periods June 2018 to July 2019, prepared on a cash-basis, representing the receipts and disbursements from the Receiver's operating bank

Appendix AB

Receiver's Statements of Fees, Disbursements and Taxes
for the Period May 15, 2018 to July 31, 2019

This is Exhibit " C " referred to in the
affidavit of G.D. POWROZNIK
sworn before me at VANCOUVER, BC
this 25TH day of SEPTEMBER, 2019


A Commissioner for taking Affidavits
within British Columbia

**Receiver's Statements of Fees, Disbursements and Taxes
for the Period May 15, 2018 to July 31, 2019**

	Fee	Disbursements	GST	Total
	\$	\$	\$	\$
May, 2018	30,604.10	980.32	1,579.22	33,163.64
June, 2018	90,883.36	4,763.63	4,763.63	100,036.18
July, 2018	51,731.90	1,528.76	2,657.36	55,918.02
August, 2018	64,958.54	2,673.70	3,381.61	71,013.85
September, 2018	81,756.10	2,645.43	4,220.08	88,621.61
October, 2018	87,864.42	2,727.12	4,529.58	95,121.12
November, 2018	27,505.27	1,176.98	1,434.11	30,116.36
December, 2018	23,215.60	729.60	1,197.26	25,142.46
January, 2019	20,798.83	435.82	1,061.73	22,296.38
February, 2019	7,152.40	353.81	375.31	7,881.52
March, 2019	8,878.60	359.17	461.89	9,699.66
April, 2019	22,110.50	606.75	1,135.86	23,853.11
May, 2019	41,759.60	1,994.54	2,136.36	45,890.50
June, 2019	47,427.50	1,457.61	2,436.91	51,322.02
July, 2019	41,667.60	1,337.64	2,142.91	45,148.15
	648,314.32	23,770.88	33,513.82	705,224.58



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: July 26, 2018
Invoice No. 18 745I

GST REGISTRATION # 84987 3021 RT0001

	\$
For Professional Services Rendered during the period May 15-31, 2018 for pre-receivership consultation and advice in connection with receivership of Morningstar Golf Club Ltd.	
FEES	30,604.10
DISBURSEMENTS	
Travel to site from Victoria and return	171.60
Lodging	115.00
Meals	69.53
Administrative charge on 89.17 hours @ \$7.00	624.19
TOTAL FEES AND DISBURSEMENTS	<u>31,584.42</u>
GST	<u>1,579.22</u>
TOTAL DUE	<u>33,163.64</u>

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report May 15 to 31, 2018

	Description	Transaction Date	Time Spent
David Lindsay	Call with GP. Review emails. Peruse website	5/17/2018	2.00
David Lindsay	Calls with GP. As per instructions, travel to Morningstar Golf Club to meet with Manager to reassure staff and members that the first mortgage holder is looking at options to secure its interest and recover amounts owed. Particularly in that the mortgagee is considering maintaining operations. Met with Lesley Spencer for discussions on current conditions, operations, state of course and assets, employees and concerns. Toured the course and facilities. Also, met AB and GS, providing useful context. Obtain insurance policy and consider issues around safety and securing assets	5/18/2018	4.50
David Lindsay	Prepared comprehensive notes of the meeting at Morningstar. Emails with LS and with GP. Call with GP to outline the visit Friday, providing the notes. Researched owners and their enterprises	5/21/2018	5.00
David Lindsay	Commence checklist/task list. Call with GP and SK to explore issues and way-forward. Conference call with GP, DC and DV. Discussed the visit Friday and outlined the status. Researched BC Assessment website for property assessments	5/22/2018	2.00
David Lindsay	Emails to/from GP, DC and LS. Submitted property assessments information to GP and NA. Information requests to LS. Prepared excel workbook, developing a proposed budget for operating and maintaining the golf course. Reviewed and ran several scenarios, before submitting it to GP	5/23/2018	7.00
David Lindsay	Call with NA to discuss the real estate composition/ assessment and Lot G development information I provided. Call with Lesley and discussions. LS has pre-signed cheques for payroll and likely enough funds. Email from Lesley with operations budget, equipment list and course condition report. Review MGC budget relative to proposed budget. Emails to GP	5/24/2018	1.75
David Lindsay	Calls with GP. Emails with GP, DC, DV, LS and SK. Reviews and changes to the base and modest budgets. Call with LS re resignation, last straw was call from union rep. Conference call with GP, DC and DV to discuss issues and development of the budgets - reference to and receipt of 2007/8 budget workbook, including 4 further years. Consideration of Jordan Ray and development of General Manager job profile	5/25/2018	8.00

Client TIME REPORT FOR BILLING

David Lindsay	Instructed to position on site for pending court order to be granted May 30th. Emails, letter and calls around position of union to LS, and possible ramifications. Considerations around employees and suppliers, notices, required staffing, management, bank accounts, utilities, systems access, asset security, insurance, etc. Discussed, completed and submitted insurance application to EP. Calls with Shayne McCracken	5/29/2018	6.00
David Lindsay	Discussions and explore further the challenges and issues facing MGC with LS and staff, as outlined above, in anticipation of court order. Consider priorities with management, request for operational and marketing plans. Explore options for banking and PoS credit system. Emails and calls re union letter. Lengthy meeting with LS. Outline payroll process, timekeeping to payroll and payment. Meet with Manager BMO Parksville to alert pending order and request for bank account, determining requirements of G-Force Group. Calls with Chase. Conference with GP and RM, explore possible role and/or assistance	5/30/2018	7.00
David Lindsay	Continuing exploration of issues and requirements pending court order for June 1. Considerations for cut off of transactions, banking and payroll. Consider news release and Island publications. Submit resume for Pro and copy of union agreement GP and legal. Receive and review ideas from MF. Call with Shayne McCracken seemed responsive to questions and helpful	5/31/2018	6.00
Gary Powroznik	Tel DC, email SK and discuss JA; clip BIV article	5/15/2018	0.67
Gary Powroznik	Review information; set up conf. call	5/16/2018	0.33
Gary Powroznik	Lengthy conf. call DC and Dennis Van den Hooff re GF credentials; Realcor's objectives; Receiver's work plan re operations and sale; US prospect, scope of looksee; tel DL, provide background; summarize in email; numerous emails from DC with background information; provide DC with model Receiver Order	5/17/2018	2.75
Gary Powroznik	Emails/tel DL and SK & DC re look see, activities of US buyer, options of lender, review PPSA search; emails KF; receipt of significant additional information from DC	5/18/2018	1.75
Gary Powroznik	Review DL's report	5/21/2018	0.25
Gary Powroznik	Summarize key steps for G-F and prepare for conf. call; review checklist; emails DL, SK and SK's strategic advice; emails/tel DC re 10 day notice, available judges; client objectives; conf. call DL, DC, client; emails DC and Karen F re legal issues; review additional information re property; emails Dennis VDH re Lot G	5/22/2018	3.50

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL/DC/KF re property assessments, employee responses/budget, McCrackens' proposals; BC Court date, CCAA stay over Morningstar; access problems with accounting system, possible influence on staff by potential buyer; lengthy email re possible issues with buyer and former owners	5/23/2018	2.00
Gary Powroznik	Review DL's emails and reports provided; budget, golf course report, equipment list, DL's budget; grounds keeping budget; Lot G; discuss NA; draft work plan and LOE	5/24/2018	3.00
Gary Powroznik	Emails DL re updated budgets and related information, manager resignation; strategy on obtaining additional information from manager and shareholders; emails SK re budgets and market positioning of course; emails DC re LOE, budgets, staff; emails DV re budgets, union and supporting information; lengthy conf. call to review draft budgets possible Receiver's approach to operations, sale of assets and adjacent property; compare receivership to foreclosure process; finalize LOE, send to DC for comment; tel DC re parcel G and develop options; review outstanding resume for golf manager, email on outstanding resources	5/25/2018	5.25
Gary Powroznik	Finalize LOE, work plan, emails DC re closing for November; RM	5/26/2018	1.00
Gary Powroznik	Finalize LOE, emails DC; email RM re possible resources	5/27/2018	0.50
Gary Powroznik	Send LOE to DV/BC and replacement for signature; emails DC, DV re operations, Union, insurance and legal process; review and respond to DC's email from A. Mishin and advantages of receivership to effect a sale; discuss insurance with DC, DL and EP; discuss preparation for receivership by DL	5/28/2018	1.50
Gary Powroznik	Emails/tel D. Lindsay re trip to MGC and calls with SMcC; emails/tel DC; discuss PF re letter precedents, banking; broker call and email; tel/email RM re Randy; email C. Brousseau; emails insurance; discussion NA re real estate options; draft update report	5/29/2018	4.00
Gary Powroznik	Emails/tel Colin Brousseau re conflicts, union, draft appointment documents; emails/tel DC/Karen F various matters; review draft Order and make suggested changes, review NOA; provide Consent to Act as Receiver, review DH's affidavit with DL and make changes; tel/emails DL re meeting with staff, priorities for Receiver; banking, marketing, access CARMA	5/30/2018	3.13

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails/tel RM re operations review s/t, l/t; several emails Karen F re draft Court documents, feedback on documents and provide additional information; emails/tel CB re Order amendments, Union issues, draft letter and employment agreements, review media contacts and news release strategy, finalize update report to Realcor, review draft with DC and finalize; emails/tel DC re funding Receiver, operational priorities, strategy of Realcor, Miskin update, develop checklist for Receiver priority duties	5/31/2018	5.00
Neil Atchison	Doing property search and reviewing documents	5/29/2018	2.33
Neil Atchison	Doing property search and reviewing documents	5/30/2018	1.83
Patricia Foster	Proof and edit draft LOE	5/25/2018	0.33
Patricia Foster	Finalize memo report for GDP and forward to DC; provide wire transfer information to secured creditor	5/31/2018	0.67
Susanna Fok	Provide data room access to DL & SK	5/23/2018	0.13
			<u>89.17</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

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Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: August 21, 2018
Invoice No. 18 746I

GST REGISTRATION # 84987 3021 RT0001

	\$
For Professional Services Rendered during the period June 1-30, 2018 in connection with receivership of Morningstar Golf Club Ltd. per the time report attached	
FEES	90,883.36
DISBURSEMENTS	
Travel to/from site – rental car	611.02
Fuel	162.62
Lodging	1,037.08
Meals	292.49
Four “In Receivership” stamps	139.10
Legal notice in newspaper	97.65
Postage for initial mailing to 68 creditors	57.80
Administrative charge on 284.49 hours @ \$7.00	1,991.43
TOTAL FEES AND DISBURSEMENTS	<u>95,272.55</u>
GST	<u>4,763.63</u>
TOTAL DUE	<u>100,036.18</u>

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report June 1 to 30, 2018

	Description	Transaction Date	Time Spent
David Lindsay	Review plans and priorities with GA and MF. Application made, court order granted 1pm. Informed staff and explained what it means. Performed cash counts and initiated inventory counts. Lunch with LS. Conference call with GP, PF, SF, CA, NA and EP. Arrange for BMO bank account to be opened, bank statements provided, arrangements made with GP as signatory recommended Moneris over Chase. Call with CARMA (Jesse, Rand and Danny) on IT services to MGC, covering CARMA, Sage, network servers, phone, antivirus, etc. - requested access. Emails and discussions with GP	6/1/2018	9.00
David Lindsay	Posted notices in Clubhouse and ProShop. Meet with staff and golf members and explain situation and what Receiver-Manager means. Alert BMO to required cutoff of transactions in the old account. Determine appropriate cutoff for payroll. Emails and calls with GP. Info requested to RM. Considerations for interim assistance using JR	6/2/2018	8.00
David Lindsay	Progress consultation with management and staff on how to improve operations. Advise and guide activities. Understand and work at resolving issues. Consider suppliers for parts, products and services. Receive queries from members and suppliers. Describe the purpose and role of the Receiver Manager to members and suppliers and staff. Undertake administrative activities. Provide employment letters to some staff. Discussions with Receiver-Manager, review and respond to emails	6/4/2018	13.00
David Lindsay	Compile information and meet with Ralph Miller and Randy LaRoche and provide full background information. Attend meetings and discussions with department heads, exploring proposed initiatives. Tour the golf course and facilities, discussing observations and issues. Respond to emails with RM and RL, providing information, including info from CARMA. Calls and emails with GP. Ongoing sharing of information with suppliers. Granted access to network and CARMA by CARMA. Call with senior manager at union	6/5/2018	10.00

Client TIME REPORT FOR BILLING

David Lindsay	Debriefings arising from meetings with RM/RL. Resolve perceived misconceptions amongst staff. Meeting with GA re employment letter. Discuss requirement for effluent and apparent delay until 2019. Call into RD office, message for SL. Conference call with GP, DV and DC to outline current status and work done. Endeavours with AFD for fuel deliveries. Further meeting with GA re staffing and purchasing and recalls. Complete opening of BMO bank account. Continue with activities outlined above	6/6/2018	9.00
David Lindsay	Meet GA, discuss and arrange delivery of recall letter for RT. Meet Jordan Ray to discuss observations, possible role, marketing and initiatives, rentals, F&B, etc. Ongoing oversight of operations and guidance to management. Advise SF and PF to contact key government and utility accounts re court order and to open new accounts, as required. Vendor addresses provided by CARMA sent to SF/PF. Contact with Moneris for PoS settlement terminals. Information to RM and RL. Reviewed and sorted all loose invoices and statements and filed. Contact with Jemco for servicing and suppliers for kitchen and grounds supplies. Note to GP on cash and inventories. Ongoing emails and contact with GP	6/7/2018	12.00
David Lindsay	Ongoing considerations of management, providing advice and direction. Resolved issues with vendor addresses with CARMA. Continuing emails with Moneris on requirements. Follow-up on members booklet. Info to RM/RL. Advised need for more score cards. SF emails and status on contact with utilities and government agencies. Determined CARMA not current for members membership expiries, but seems good for account balances	6/8/2018	9.00
David Lindsay	Review draft proposal for GM. Conference call GP and RM and discuss proposal	6/10/2018	2.00
David Lindsay	Continue operational and management oversight. Discussions and guidance to GA (staff/parts) and AB (dishwasher, etc.). Calls with Jemco for dishwasher repairs. Vendor list to PF/SF for mailout. Review and revise budgets for comments from RM, submit GP/RR/RL. Call with BMO re payments through old account. Call with member to apportion membership - MF to calculate and transact. Arrange Midland Fire for fire suppression testing and recharging (Wednesday). Make arrangements for garbage collections (Waste Connections). Credit discussion with Oak Creek and others. prepare/submit credit requests. GP visit. Call to Shayne for financials - no response. Review and clear emails	6/11/2018	12.00

Client TIME REPORT FOR BILLING

David Lindsay	Continue operational and management oversight. Direction to LS to prepare payroll and complete daily-take reconciliations and deposits. Directed to separate member renewals file and advised on member monthly subscribers. Members queries. Payables queries, supply requests and credit apps. GA review of employee starts, particularly RT. Call from SL of Regional District re effluent - sheer volume of required documentation, resolution of aroma, compliance review and timing of Board meetings makes 2018 extremely unlikely, note pending requirement for filter plant. Meetings with Sysco and Pepsi reps - Sysco credit app in progress. Sign up garbage dumpster pickups. Calls with GP/RM re budget and confirmation of GM start. Continuing clearance of emails	6/12/2018	10.00
David Lindsay	Continue operational and management oversight. Meet with RT, lengthy conversation on his meaningful participation as mechanic as part of the team - amiable and responsive. Receive recall letter and deliver others. Explore provision of phone services with CARMA, then Shaw - found provided by Shaw VOIP, no charges being made. Telus Mobility cancelled. Fire suppression testing completed report issued	6/13/2018	10.00
David Lindsay	Meet with RL, describe current status and transfer information and knowledge, going through the departments and components, alert issues. Meetings with staff for introductions. Arrange access to network and CARMA. Arrange signing authority for RL with BMO and for money orders for payroll. Continue with Moneris and Chase. Review National Leasing of carts and discuss proposal from Isle Carts (RG). Continue with wrapping up loose ends. Review with GA changes to staffing. Complete payments for payroll. Continuing interactions with RL. Emails and calls with GP	6/14/2018	12.00
David Lindsay	Meet with RL, continuing discussions on status, issues and transfer of knowledge. Meet with MF and discuss compensation. Meet with Isle Carts who had completed 100% electrical diagnostic of all carts and of the chargers - receive report. Complete assembly of information and summarize for RL - final handover	6/15/2018	10.00
David Lindsay	Confirmation/clarification with GP on handover to RL. Further emails to RL with handover details	6/18/2018	2.50
David Lindsay	Emails with several suppliers re pre/post relationship and status of accounts. Email with the union	6/19/2018	2.00
David Lindsay	Clarification on updating the CARMA GL and AP. Emails and consideration of PoS and Moneris and employment contracts. Input and consideration of CARMA licensing	6/23/2018	2.50

Client TIME REPORT FOR BILLING

David Lindsay	Emails with GP on assessments of golf cart condition and on the lease. Consideration to equipment leases. Review and support RL/RM position and recommendations on cart lease	6/30/2018	2.50
Evan Powroznik	Website and strategy meeting	6/1/2018	3.00
Evan Powroznik	Create data room and work on Vancouver Island Golf Courses comparables spreadsheet	6/4/2018	1.33
Evan Powroznik	Website update	6/8/2018	0.50
Evan Powroznik	Press Release send out	6/9/2018	1.17
Evan Powroznik	Updating Website	6/11/2018	0.17
Evan Powroznik	Meeting with Neil. Get the spreadsheet of golf course comparable completed	6/13/2018	0.17
Evan Powroznik	Add press releases to the website	6/20/2018	0.50
Gary Powroznik	Fmails RM re IHM review; emails re funding from Realcor and setting up HSBC/BMO accounts; tel bank managers; engage team meeting and conf. call re support for DL; website, banking, receiving entered Court Order and posting Court docs on website; tel DL re employee reaction, CARMA system, manager resignation; banking; tel/emails re notification of Union and review of legal response under CBA	6/1/2018	4.75
Gary Powroznik	Review operations report provided by staff, review and redraft Notice of Appointment for MGL to be posted; emails/tel DL's payroll, union cut-off at appointment date and inventory of assets with competing security; BMO exposure to bank payments made June 1, lease status and count inventory; emails Karen F re competing security issues	6/2/2018	3.25
Gary Powroznik	Emails DL re banking cut off on June 1; access to CARMA and use of Court Order; possible temp consultant	6/3/2018	0.50
Gary Powroznik	Emails, RM re visit; emails DC, KF re CWB interest and other updates re early findings/RS activity; emails re new BMO account; emails A. Petty re cutoff problem and new account; numerous emails DL on operations matters. Emails with Union rep, emails NA/EP re RE details and analysis; emails EP re new insurance	6/4/2018	2.25
Gary Powroznik	Tel/emails DL; IHM, Union, 2017 operating results, leases; emails NA re RE research; emails Jessie T; emails DC re ALR/Lot G, CWB, pre-receivership cash disposition; emails DC NA re Miskin's interest. Emails PF and others re need for newspaper ad; review 2017 operating results	6/5/2018	2.17
Gary Powroznik	Emails/conf DV, DH and DC re Union position, Receiver's role; plans to deal with CBA/Union; review Receiver's findings and key actions to date; HR issues, BMO cut off; weak financial information; discussion/emails NA re options for development	6/6/2018	3.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails/tel DL contracts; pre-receivership payroll; email Jessie, summary on new accounts for R-M; arrange wire transfer of \$25K; CARMA output; emails BMO; tel reporter, draft notice to creditors; discuss NA re development potential; emails DL on asset inventories; prepare for meeting with Jessie and review key information with her; tel SK	6/7/2018	4.75
Gary Powroznik	Emails Moneris, reporter, emails/tel DC re Union and CWB; draft and finalize supplier letter, tel A. Johnson, Colliers; newspaper ad, begin drafting contractor agreement; draft introduction email for SF/PF to help set up key accounts in Receiver's name; emails/tel RM; draft and finalize Press Release and send to Parksville News; emails re major accounts	6/8/2018	2.75
Gary Powroznik	Moneris emails; emails DL; Form 87; media response; consultant; emails/tel SF and EP re media releases; review press release	6/9/2018	1.00
Gary Powroznik	Review IHM work plan and findings and identify key issues; priorities; ST/LT split; monitor performance; review plan with DL; email Moneris history	6/10/2018	3.75
Gary Powroznik	Tel DL and emails on various matters; short visit to Golf Club; email Moneris	6/11/2018	1.00
Gary Powroznik	Emails Moneris, Cushman golf team, local resources, post-dated cheques; conf. calls to review IHM budget changes; emails equipment leases; start to prepare update report to Realcor on funding operations	6/12/2018	2.50
Gary Powroznik	Emails DL: carts, Telus, banking; tel RM re IHM fees and prep for call with Realcor; prepare update Receiver's report for Realcor; lengthy conf call with Dennis VdH, DC, RM re operations plan	6/13/2018	4.50
Gary Powroznik	Emails/tel DL re arrival of Randy; email/tel Victoria Times reporter; attend BMO to sign banking documents; emails DL payroll, equipment leases	6/14/2018	1.50
Gary Powroznik	Emails DL re credit references for Receiver; Moneris, various leases golf carts; email RM, RL re media, prepare and tel interview with Victoria Times reporter; tel/email Bill Flower re assistance with MGC; tel references for credit for approval (BAF,DF, VT); review Moneris contract (disc DL and sign); review and sign liquor licence application; email Cushman	6/15/2018	3.25
Gary Powroznik	Review outstanding emails including on oven, photocopier, banking; emails DL, RL on various matters	6/16/2018	2.00
Gary Powroznik	Emails DL/RL - tel RL; review fertilizer PO; review security system contracts; draft Receiver's Certificate for DC's approval; emails K. Fellows re CWB and reporting to secured lenders; tel J. Leach and send context to RL; review WCB claim and CRA payroll deduction statement	6/17/2018	1.50

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails RM on various matters; emails/tel DL re Form 87 report; security, accounting records; Moneris, credit applications, debrief before his departure, Union, equipment leases; emails/tel Randy L. re equipment leases, local offers for assistance; press release draft; set up of CRA accounts for Receiver; emails S. Amman, DL re Moneris; review S.87 draft report; review CB's response to Report to Realcor and respond	6/18/2018	3.00
Gary Powroznik	Emails/tel RL re supplier contracts and credit applications; review Icecube Leasing, Sysco and Esso credit applications; tel Icecube Leasing co; tel/emails C. Brousson re technical registration requirements of several leases	6/19/2018	2.00
Gary Powroznik	Develop new press release using IHM's suggestions on operations priorities; email PR to over 30 media contacts/firms in Vancouver and Vancouver Island emails EP re G-F website update; review Victoria Times Colonist article; emails creditors and potential consultants; review, finalize and send Esso, Sysco credit applications to RL; lengthy tel call with Karen F re pre-receivership work/billings, strategy on ops/sale; communications strategy for secured creditors, press release strategy; review creditors' income mail for week and email RL on systems. Review Gowlings opinions on leases	6/20/2018	3.88
Gary Powroznik	Esso credit application; review Gowlings opinion on validity of leases and conditional sales contracts; follow up on ice machines serial numbers; follow up query on kitchen ovens; email IHM re statement of R&D; email Bill D re offer of consulting work	6/21/2018	1.50
Gary Powroznik	Review real estate development options with NA; emails DL re accounting records, emails ice maker; supplier letter; tel /emails RL, RM fuel suppliers, review M. Forrest employment letter and provide feedback and HR templates to use; tel . P. Callon, prospect; discussion NA, email IHM re standard pitch for pursuing purchase; review retainer HR letters for use in modifying changes to employment terms	6/22/2018	2.75
Gary Powroznik	Emails RM, DL, RL re HR issues; emails DL re accounting and other transition issues - GP emails RL, RM, DL - HR templates, Receiver's duties, media releases, opening of golf accounts for Receiver Moneris; email Josh & Union; review outstanding operations matters and develop work plan for CF, SF, and RL	6/23/2018	3.75
Gary Powroznik	Emails RL re operational issues and neighbours trespassing; email Gowlings	6/24/2018	0.50
Gary Powroznik	Emails Union rep; new insurance; email DC re Receiver's Certificate and fee estimates; review bank statements; complete review/edit of IHM LOE and send to Gowlings	6/25/2018	1.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL; banking; Moneris; email Justin/Accron re signatures; email/tel Colin B re IHM LOE and feedback on oven and trespassers; email RM re LOE and retainer; B. Flower's email	6/26/2018	1.25
Gary Powroznik	Review M. Forrest retainer letter, edit, seek legal input, finalize letter; approve IHM retainer for payment, tel Rich Goldney re sale; emails re CARMA account; emails Bill F; review Receiver Certificate and discuss D. Cooper status of Receiver's progress	6/27/2018	1.83
Gary Powroznik	Emails DL, Rand re Carma contract, Telus emails, finalize Receiver certificate and send to Realcor,; request additional borrowings; lengthy email and tel with Randy L. and review of National leases and Gowlings opinion; review Isle Golf offer	6/28/2018	2.63
Gary Powroznik	Review CB's feedback on IHM LOE; template for hourly workers; workers benefits, tel Emma at Silver Chef and email	6/29/2018	1.50
Neil Atchison	Email to Don Cooper requesting information regarding Lot G; Call with David Lindsay to arrange site visit next week; Discussing engagement with GDP	6/1/2018	1.58
Neil Atchison	Email to GDP regarding any additional properties that could be developed. Telephone calls with the girl regarding the same. Reviewing information on RDN's website; Emails to DL regarding any additional PID's; Email to EP regarding researching golf courses on Vancouver Island	6/4/2018	2.41
Neil Atchison	Various emails with Don Cooper. Telephone call and email to general manager planning of the regional district to arrange meeting (confirmed); Email to Allen Miss Ken regarding setting up a phone call to discuss his development strategy for housing. Email with Don Cooper regarding title searches; Emails with GDP, and a discussion with EP regarding golf courses on Vancouver Island	6/5/2018	3.08
Neil Atchison	Calls with LTSA and ALC regarding the amount of land in the ALR. Drafting term sheets for the sale of the properties and other assets; Reviewing material and emails; Researching ALC boundaries, and draft of the property highlights	6/6/2018	4.17
Neil Atchison	Site visit	6/8/2018	7.58
Neil Atchison	Preparation for and meeting with RDN regarding rezonings, etc.	6/11/2018	2.50
Neil Atchison	Reviewing material and emails; Left message for Alan Johnson of Colliers regarding his inquiry about the sale of the golf course; Arranging a meeting with ALC; Discussion with GDP regarding my impressions from the site visit, and discussion about real estate options	6/12/2018	2.16
Neil Atchison	Discussions with EP and GDP. Review of memo from Ralph Miller regarding improvements to operations	6/14/2018	1.00
Neil Atchison	Discussion with DC re. ALR matters	6/15/2018	0.33

Client TIME REPORT FOR BILLING

Neil Atchison	Meeting with Sara Huber of the ALC; preparing for meeting with ALC	6/20/2018	2.67
Neil Atchison	Preparing discussion points for discussion with GDP	6/21/2018	0.17
Neil Atchison	Meeting with Receiver to discuss development options. Setting up mapping for analysis	6/22/2018	2.67
Neil Atchison	Drafting memorandum regarding real estate development options	6/26/2018	6.50
Neil Atchison	Drafting memorandum regarding real estate development options	6/27/2018	5.58
Neil Atchison	Email to Randy LaRoche regarding the feasibility of relocating Hole 7, and the existing works yard. Drafting memo on real estate development options	6/28/2018	3.17
Neil Atchison	Drafting memorandum regarding real estate development options. Draft sent to GDP for his comments	6/29/2018	5.17
Patricia Foster	Prepare Notice of Receivership; gather sample documents for DL; obtain legal documents for opening BMO account, letter to open HSBC account	6/1/2018	1.50
Patricia Foster	Prepare Form 7; obtain incorporation number	6/5/2018	0.50
Patricia Foster	Prepare initial letter to Suppliers for DL; prepare newspaper notice and arrange placement/payment; order four Receiver rubber stamps for use on site, assist in contacting key providers to notify about receivership and request account be opened in name of Receiver, provide documentation; prepare documentation to request HSBC transfer funds to BMO account; notify DL when funds transferred	6/8/2018	5.00
Patricia Foster	Emails with creditors	6/12/2018	0.10
Patricia Foster	Edit/format excel supplier list and prepare mail merge for labels	6/13/2018	0.75
Patricia Foster	Print labels, copy supplier letter and prepare and mail 68 envelopes to suppliers; respond to two phone calls	6/14/2018	2.00
Patricia Foster	Write G-F suite number on 200 BMO estate cheques supplied with incomplete address. phone calls with two creditors, scan Fortis invoice to Randy L for payment	6/22/2018	0.50
Patricia Foster	Obtain and mail original Sysco credit application to their office in Victoria as requested	6/26/2018	0.17
Patricia Foster	Finalize M. Forrest employment letter, pdf to Randy L; forward email to Randy L; pay IHM invoice and send copy of invoice to Randy L.; prepare and finalize Receiver Certificate #1	6/28/2018	0.75
Patricia Foster	Receive and forward enquiry re employee benefits	6/29/2018	0.10
Susanna Fok	Tel, Fax, & Email TELUS, BC Hydro, Rural Property Taxation Branch, CRA (for GST & PST) & FortisBC to inform info on Receiver-Manager & create accounts. Email follow up with DL. Match Aged vendor report with vendor list to obtain addresses for mailing, & update DL on findings. Set up account with FortisBC	6/8/2018	5.83

Client TIME REPORT FOR BILLING

Susanna Fok	Tel with GP on key account handling. (GST & PST). Discussion on press release handling	6/9/2018	0.27
Susanna Fok	Tel Surrey National Verification & Collection Center to follow up on GST. Officer Maureen advised that an officer will be assigned to the case and will respond accordingly. Picked up Receivership stamps and courier to DL. Email court order and letter to supplier	6/11/2018	1.03
Susanna Fok	Email to DL to clarify business registration. Email court order and supplier letter to TELUS in follow up email	6/12/2018	0.33
Susanna Fok	Email TELUS re closing existing account and new account creation	6/13/2018	0.43
Susanna Fok	Update GP & CF on progress on key accounts. Tel CRA re payroll and new account creation. Prepare and fax doc to PEI Tax Center. Follow up call with BC Hydro on new account	6/18/2018	1.97
Susanna Fok	Email supplier letter to Ice Cube Leasing	6/20/2018	0.17
			<u>284.49</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 21, 2019

Invoice No. 19 763I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period July 1-31, 2018 in connection with receivership of Morningstar Golf Club Ltd. per the time report attached

	\$
FEES	51,731.90
DISBURSEMENTS	
Travel to/from site – rental car	175.27
Fuel	35.86
Lodging	168.28
Service charge on title searches	18.50
Administrative charge on 145.35 hours @ \$7.00	<u>1,017.45</u>
FEES AND DISBURSEMENTS	53,147.26
GST	2,657.36
NON-TAXABLE DISBURSEMENT	
Title searches	<u>113.40</u>
TOTAL DUE	<u>55,918.02</u>

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report July 1 to 31, 2018

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Further correspondence on PoS Moneris/Chase and deliberation. Emails on phone provider. Further consideration of CARMA licencing and support arrangements. Emails on status of IT assets and system	7/8/2018	2.50	\$625.00
David Lindsay	Review emails for current and priority issues and ongoing actions. Review Dam Safety Regulations and its requirements and implications for MGC. Emails with GP. Conference call with GP and NA. Emails with RL and call with Gord America	7/23/2018	5.00	\$1,250.00
David Lindsay	Call with NA re use of Box for document depository and its folder structure and current status. Conference call with GP to review issues. Review emails and plan activities for next days. Update Box. Call with Shayne McCracken to (re)establish communications	7/25/2018	5.00	\$1,250.00
David Lindsay	Review current operations and administrative status at MGC with RL and meet new support staff. Advise on accounting treatments in Quickbooks for opening assets. Consider status of and actions on non-member credit balances and debit balances on current and past member accounts. Meet with GA for status on groundskeeping and staff and to understand and collect information on use of effluent for irrigation. Review CARMA account and print off trial balance at May 31, 2018 and account information for PST before and after May 31, 2018	7/26/2018	8.50	\$2,125.00
David Lindsay	Call with George Abrams (MGC external accountant) and request financial statements, tax returns and NoAs for years 2013 to 2017 and capital asset register, to extent he has the information. Follow up email to George and to Shayne. Investigate status of PST account balances around cut-off and of new account. Call with Chris Falk and with GP res PST. Emails to MoF and to Shayne. Meet with GA to progress dam, effluent and equipment lists. Email Telus to credit current charges and close account. Review IHM report to June 30. Call with GP	7/27/2018	8.00	\$2,000.00

Client TIME REPORT FOR BILLING

David Lindsay	Telus account cancellation. Conference call GP, RM, RA, LH to review and discuss June financials. Review and consider benefit plan, members, emails with GA and Western Financial and consider accruals	7/30/2018	4.00	\$1,000.00
David Lindsay	Employee wage claims (WEPPA) research and commence follow through with emails GP/PF. Calls with MoF, complete registration with Etax for PST, submit June return with Petra, settle payment. Email from MoF re pre-June 1 overpayment. Follow up with Shayne. Email to BMO for services. Emails on rural property tax. Calls with GP on PoS service, PST. Follow up on employee benefit, call with Western Financial	7/31/2018	8.00	\$2,000.00
Evan Powroznik	Vancouver Island golf course info sheet compilation	7/5/2018	2.25	\$450.00
Evan Powroznik	Vancouver Island golf course info sheet compilation	7/17/2018	1.83	\$366.00
Gary Powroznik	Emails Rand re Carma billing; emails DL, RL re website and tel changes and Carma; emails DL/RL re golf cart inventory	7/1/2018	1.50	\$720.00
Gary Powroznik	Emails RL/RM re National Leasing equipment; review CB's feedback on IHM LOE, edit LOE and finalize new draft; send revised LOE to RM; review RM's golf count summary; email CB re IHM LOE	7/2/2018	1.50	\$720.00
Gary Powroznik	Review RM's concerns on LOE including indemnity and limit of liability; emails DL re contracts; emails Dennis VD Hooff re additional borrowing and fees; emails re hourly employment letters; tel P. Callon	7/3/2018	1.50	\$720.00
Gary Powroznik	Emails RM/DL re purchase; Chase; review IHM LOE changes and tel RM to resolve; discuss reporting to lenders	7/4/2018	1.75	\$840.00
Gary Powroznik	Sign IHM LOE; emails rental oven; tel/email Rand re Carma; emails Moneris; detailed review of real estate development options for Morningstar and involving adjacent lands	7/5/2018	1.75	\$840.00
Gary Powroznik	Emails RL; tel Chase re new forms, emails Moneris	7/6/2018	0.50	\$240.00
Gary Powroznik	Emails re Chase, Moneris, James Crook consultant, icemaker, Chinese prospect, updated Union agreement	7/7/2018	1.00	\$480.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL, RL, RM re Moneris, Carma, ice maker, Carma invoice and IT usage, draft revised precedent for new hourly employees; emails Rand re manual and free access to historical information; review banking records for BMO Edmonton and BMO Parksville; review National Leasing analysis and send conclusions to National Leasing	7/8/2018	3.00	\$1,440.00
Gary Powroznik	Emails Union Agreement, approve POs: retail/rental clubs, RL expense; power cart repairs; approve hourly precedent changes; emails additional Receiver borrowings; emails National Leasing; Chase emails; tel/emails Rand of Carma; review RE development options with KF	7/9/2018	1.75	\$840.00
Gary Powroznik	Emails/dis PF re National Leasing, sign cheques; emails/tel RL re Silver Chef - lengthy reply; tel/email Chase	7/10/2018	2.00	\$960.00
Gary Powroznik	Emails insurance, Chase, staff contracts, domain transfer, CBA, Silver Chef, update receivership notice for posting at site; review group package	7/11/2018	2.00	\$960.00
Gary Powroznik	Emails insurance; tel prospective buyer Calgary, emails PST, tel Melanie re S&S Insurance	7/12/2018	0.50	\$240.00
Gary Powroznik	Emails approve wages, pay source deductions; discuss PF pay source deduction/complete form, approve wage payments	7/13/2018	0.67	\$321.60
Gary Powroznik	Review new insurance policy with Melanie M; summarize key decision points for RM/RL; tel EP re deadline for cancelling; place new insurance policy and cancel old policy	7/15/2018	2.00	\$960.00
Gary Powroznik	Emails RM insurance and ops matters; emails/tel S&S Insurance and MGCL broker	7/16/2018	0.50	\$240.00
Gary Powroznik	Emails Moneris	7/17/2018	0.25	\$120.00
Gary Powroznik	New insurance documents; tel D. Ballard, builder	7/18/2018	0.50	\$240.00
Gary Powroznik	Sign no claims for new insurance policy, tel lawyer for kitchen oven; complete PST registration form; email Dobler lifetime membership; status email to Dennis van den Hooff; tel D. Lindsay	7/20/2018	1.25	\$600.00
Gary Powroznik	Review GL; emails to DC and Jessie Taka, begin draft report to secured lenders; emails re outstanding issues to DL, Randy L	7/21/2018	1.50	\$720.00
Gary Powroznik	Emails RL re trail fees, lifetime membership, review new insurance binder and confirm billing instructions	7/22/2018	0.50	\$240.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails RM, DL re life memberships, bike course, CWB security (review and send to Realcor counsel); lengthy call with DL to review expenses, time analysis, outstanding issues for him to address, his role within the engagement team; disc RE-related issues including pond, water usage, CIM/dataroom materials; send DL series of emails and to do tasks including A/R domain names, receiver accounts with Crown organizations, insurance	7/23/2018	3.00	\$1,440.00
Gary Powroznik	Email old insurance; tel Rand and DL re Carma and access to management, Chase redirection form; Mishkin email, provide DL several emails on issues to follow up on, organize priorities	7/24/2018	1.25	\$600.00
Gary Powroznik	Review outstanding issues and work plan for DL and GP; tel DL to review specific issues, approve month-end payroll, send PPSA search to DL, email re lease equipment inventory	7/25/2018	1.75	\$840.00
Gary Powroznik	Emails RM/DL re payables, ins. finance contract; approve billing and expenses	7/26/2018	1.00	\$480.00
Gary Powroznik	Review financing contract/email EP; review June billing for IHM, tel/emails DL re PST findings, creditors, accounting system	7/27/2018	0.67	\$321.60
Gary Powroznik	Review professional activity summary for May and June; begin drafting July Receiver's report; email KF re confirming May time as receivership planning time	7/28/2018	3.00	\$1,440.00
Gary Powroznik	Emails KF re pre-receivership fees; disclosure of relationship with DR; emails employee benefits; email DC fact checking commission with Mishkin for report; review IHM report for June; identify issues for follow up and request conf. call and dis DL; drafting July 27 report to secured lenders	7/29/2018	6.00	\$2,880.00
Gary Powroznik	Conf. call to review IHM's June report; edit and finalize Receiver's report, send to Colin B and NA for feedback; emails employee benefits; emails K. Fellows and Colin B re disclosure of relationship; emails DL and Lisa H on banking employee benefits; dis NA priorities/sale process	7/30/2018	2.75	\$1,320.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails/tel ROE completions and employee benefits, property taxes, union dues, PST, Moneris, insurance financing, final edits to Receiver's report with feedback from NA, CS; review relative priority of claims, emails WEPPA claims, tel CD re report disclosure; finalize report and send to lenders; review CRA balance; review recommendation on real estate option analysis and send to DC and Realcor	7/31/2018	3.00	\$1,440.00
Neil Atchison	Emails, setting up mapping	7/3/2018	1.75	\$665.00
Neil Atchison	Mapping for MGC	7/4/2018	2.00	\$760.00
Neil Atchison	Estimating ALR and non-ALR areas on the golf lot using GIS. Estimating the area of Lot G to be excluded from the ALR using GIS. Meeting with GDP to discuss options for development and next steps	7/5/2018	2.58	\$980.40
Neil Atchison	Email with GDP regarding prospects. Overview of options with Karen Fellowes. Update development options memo as per feedback from GDP	7/9/2018	2.08	\$790.40
Neil Atchison	Contacting company providing aerial photography. Updating memo. Preparing map figures	7/11/2018	4.92	\$1,869.60
Neil Atchison	Preparing maps and calculating areas related to the options report	7/12/2018	4.67	\$1,774.60
Neil Atchison	Revising memo, and preparing graphics. Call to RDN regarding discrepancies in the parcel areas in parcel feature layer	7/13/2018	4.00	\$1,520.00
Neil Atchison	Finalizing the draft report. Researching data for lakes and streams	7/16/2018	3.75	\$1,425.00
Neil Atchison	Drafting cover memo of options report	7/17/2018	3.75	\$1,425.00
Neil Atchison	Finalizing draft covering memo regarding development options. Upgrading graphics. Drafting property highlights	7/18/2018	3.58	\$1,360.40
Neil Atchison	Replying to email from Don Cooper (June 14 time, not previously billed)	7/19/2018	0.50	\$190.00
Neil Atchison	Drafting highlights report. Reviewing options reports with GDP	7/20/2018	3.75	\$1,425.00
Neil Atchison	Finalizing report on development options, and summary memorandum. Conference call with David Lindsay	7/23/2018	3.17	\$1,204.60
Neil Atchison	Finalizing draft report and cover memo, and emailing them to GDP	7/27/2018	0.83	\$315.40
Neil Atchison	Provided comments to GDP regarding his Receiver's report	7/31/2018	2.08	\$790.40
Patricia Foster	Two emails to Randy L for follow up	7/3/2018	0.10	\$11.00

Client TIME REPORT FOR BILLING

Patricia Foster	Forward invoice to Randy L.; order cheques for HSBC account	7/6/2018	0.25	\$27.50
Patricia Foster	Prepare and mail four cheques to CBW National Leasing; title search five properties for NA	7/10/2018	0.50	\$55.00
Patricia Foster	Title search seven properties; obtain assessed values for 12 properties; handle tel enquiry	7/12/2018	0.67	\$73.70
Patricia Foster	Proofread Memorandum and Summary of Property Particulars for NA; forward by email vendor invoice to Randy L.; take CRA payroll remittance payment to BMO and email slip to IHM	7/13/2018	1.50	\$165.00
Patricia Foster	Scan and email BMO statement to IHM	7/19/2018	0.10	\$11.00
Patricia Foster	Fax documents to Chase; forward same to DL by email; prepare documents for initial billing; forward invoice to Randy L.	7/24/2018	0.67	\$73.70
Patricia Foster	Scan pre- and post-receivership invoices to DL; summarizing of professional activities and reconciling disbursements from expense reports and tie both into the pre-receivership billing for May 2018 and finalize	7/26/2018	3.00	\$330.00
Patricia Foster	Proof/format letter for GDP; input edits/finalize and pdf with appendices	7/31/2018	1.00	\$110.00
Susanna Fok	Tel call with Ministry of Finance re Rural Property Tax to answer enquiries & relay messages to GP and DL	7/11/2018	0.07	\$10.00
Susanna Fok	Tel credit card company to acquire procedures to make changes on depositing accounts	7/13/2018	0.25	\$37.50
Susanna Fok	Discussion with GP on gathering data to develop prospect list for marketing purposes. Seek advice from NA on Access database set up	7/30/2018	0.42	\$62.50
			<u>145.35</u>	<u>\$51,731.90</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
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Phone: 778.370.0003
Fax: 778.370.0043

Date: May 23, 2019

GST REGISTRATION # 84987 3021 RT0001

Invoice No. 19 7641

	\$
For Professional Services Rendered during the period August 1-31, 2018 in connection with receivership of Morningstar Golf Club Ltd. per the time report attached	
FEES	64,958.54
DISBURSEMENTS	
Travel to/from site – 312 km personal vehicle	163.43
Vehicle rental	478.94
Fuel	104.25
Meals	267.57
Lodging	168.30
Administrative charge on 213.03 hours @ \$7.00	1,491.21
	<hr/>
FEES AND DISBURSEMENTS	67,632.24
GST	<hr/>
	3,381.61
TOTAL DUE	<hr/>
	71,013.85

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report August 1 to 31, 2018

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Call with Service Canada to extend submissions date. Calls and emails with GP on WEPPA. Calls with SF and CS for information on WEPPA and follow through	8/1/2018	1.75	\$437.50
David Lindsay	From pre-June payrolls list employees for potential WEPP claim, review employee files for relevant information. Emails re Form 87 and WEPP registration. Explore Chase statements, PoS deposits and charges for completeness and accuracy of cut-off around June1. Emails on Moneris. Meet BMO bank manager and progress arrangements for EFT, speak with service agent, confirm re-direction of Chase deposits to new account and check cut-over, close old account and explore stopped cheque, possible credit card. Call with GP and review member account issues with RL. Review PoS accounting with PF. Review pre-June supplier invoices/statements	8/2/2018	9.00	\$2,250.00
David Lindsay	Updates on Form 87 and WEPP. Considerations of benefits plan and check on responsibilities for payment of premiums. Contact with Western Financial. Clarification with BMO re online access. Review CAFO claim for premium payments. Review and follow up recent correspondence re pre-June creditor balances. Meet new F&B employees. Updates on operations with RL	8/3/2018	6.00	\$1,500.00
David Lindsay	Call with Service Canada to request extension, providing information from PF. Call with GP	8/7/2018	1.00	\$250.00
David Lindsay	Call from WEPP dept confirming extension to September 24. Capital asset inventory started for Clubhouse, including systems diagram. Benefits plan participation confirmed with employees and possible savings. Mountain bike trail location indentified within Hydro right-of-way, so off-property. Research calculation for termination pay payment under WEPP. Discussed ROEs to May 31 with GP and RL. CIM format requested. Call with GP, discussions on banking, WEPP and benefits. Emails and discussion with RL	8/9/2018	9.00	\$2,250.00

Client TIME REPORT FOR BILLING

David Lindsay	Updated WEPP worksheet. Requested ROEs and termination pay to be calculated by Petra. Bike trail info shared. PST info shared. GST info requested from PF/SF. Benefits concluded and direction given to Western Financial. Capital assets inventory continued and listing prepared - copy sent to EP for insurance. Visit with BMO bank manager to progress EFT documentation and online banking	8/10/2018	7.00	\$1,750.00
David Lindsay	Email reminder to Abrams for financial statements and tax returns. Researched for Shayne email for cc	8/12/2018	0.50	\$125.00
David Lindsay	OLBB access information and register. Road allowance v RoW re bike track. Emails re GST registration. Call with NA re CIM, receive draft and consider content structure and commence	8/13/2018	4.50	\$1,125.00
David Lindsay	Banking, CRA remittances, CIM drafting	8/14/2018	2.50	\$625.00
David Lindsay	OLBBB fob, remittances, IHM report considerations, GST registration. Course irrigation system considerations and CIM drafting	8/15/2018	5.00	\$1,250.00
David Lindsay	Continue with development of CIM. Follow up on EPCOR water provider. Clear emails	8/16/2018	5.00	\$1,250.00
David Lindsay	Calls with Abrams (FS info), NA (CIM), Silver Chef buyout), PT (RoEs and employees), GP (employee rate increases). Emails on pump and banking. Continue with CIM. Clear emails	8/17/2018	8.00	\$2,000.00
David Lindsay	OLBB banking fob/user set up. CRA accounts GST/Source Deductions - emails with SF and draft fax. Irrigation System update and call GA. EPCOR water account pre/post June 1 - pending disconnection. Silver Chef buyout offer. Benefits payable review. ROEs update. Calls with GP and PT. Clear emails	8/20/2018	8.00	\$2,000.00
David Lindsay	Work CIM and effluent. Clear emails	8/21/2018	5.00	\$1,250.00
David Lindsay	Payroll review and release. CIM and effluent. Emails and call with NA. Preparation to visit MGC. Review GA files and copy water licences	8/22/2018	8.00	\$2,000.00
David Lindsay	EPCOR water supply and resolve charges. MoL water license charges, resolve, copy licenses to DR. Review and follow up NA comments on CIM, meet and discuss structure, content and issues. Research requirements to license wells. Meet GA water/effluent	8/23/2018	10.00	\$2,500.00

Client TIME REPORT FOR BILLING

David Lindsay	Review sales teaser and respond. ROE follow up. Discuss WEPP with GA, review proof of claim. Visit maintenance yard and meet with RT and physically verify all major equipment. Email RG re list of carts held. Meet RT and PT to help staff relations. Revise DR equipment lists, summarize leases. Discuss need for well licenses. Visit ponds with GA. RL away , review deal with various matters and note for RL	8/24/2018	8.50	\$2,125.00
David Lindsay	Email LH GST info. Follow up CRA payroll with calls to PF, SF and CRA, emails with PF and SF. Follow up application to approve rep to CRA for MGC. Resolve BC Hydro overdue payments. Air Liquide follow up emails. Follow up cart inventory list and location. Conclude licenses and summary	8/28/2018	6.00	\$1,500.00
David Lindsay	Consider PPSA over moveables and impacts on buyouts of leased assets and relative to creditor priorities, email with GP. Review draft CIM and consider further development options, email NA, GP. Follow up Fortis demand	8/29/2018	7.00	\$1,750.00
David Lindsay	Calls with PT ROEs and wages calculations for WEPP. Respond IHM report. Follow up on creditor priorities. Emails RL	8/30/2018	2.00	\$500.00
David Lindsay	Visit MGC. Tour all buildings, collect data and update CIM, emails with NA. Follow up WEPP work and discuss way forward on wells license application and dam repairs RL, GA and RO. Meet RT and PT. Update for liquor licenses. Emails Silver Chef. Updates to Box	8/31/2018	8.00	\$2,000.00
Evan Powroznik	Update summary and follow up on quotes for photography for CIM and brochure; get photo quotes	8/14/2018	1.00	\$200.00
Evan Powroznik	Email summary to Neil of quotations on photography with recommendation	8/17/2018	0.25	\$50.00
Evan Powroznik	Discussion with Neil about photo quotes, best option, timeline and next steps	8/20/2018	0.13	\$26.67
Evan Powroznik	Email to Neil and Gary with best quote on photography, outlining other quotations and suggesting a course of action	8/21/2018	0.18	\$36.67
Gary Powroznik	Emails DL, RL, others Moneris, extra cheques, credit card, WEPPA claims and Form 87; review Form 87 with DL to finalize. review real estate strategy with DC and NA and email on follow up actions	8/1/2018	3.00	\$1,440.00
Gary Powroznik	Review revised IHM report and raise queries; tel Moneris; emails DL re Chase	8/2/2018	1.00	\$480.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Email RM; emails DL insurance refund; MSP termination; employee benefits, tel OSB re processing of Form 87	8/3/2018	0.50	\$240.00
Gary Powroznik	Emails DL re insurance, restaurant opening	8/4/2018	0.25	\$120.00
Gary Powroznik	Review outstanding items and update work plan; email D vdH with update	8/5/2018	1.00	\$480.00
Gary Powroznik	Review updated June operations report, provide covering note and send to Realcor and CWB; approve IHM payment; approve payment of accounts payable; emails on payroll matters; review 2017 historical P&L; tel RL re restaurant opening	8/6/2018	1.50	\$720.00
Gary Powroznik	Email J. Taka; dis NA covering note for real estate report for CWB; receive OSB registration and discuss WEPPA process with DL; tel/email DL re banking, staff benefits	8/7/2018	0.75	\$360.00
Gary Powroznik	Emails Lisa H re banking, review and edit draft memorandum to CWB re real estate development options; email to J. Taka re real estate options	8/8/2018	0.75	\$360.00
Gary Powroznik	Tel/email DL re employee benefits, banking, using operations staff, preparing materials for sale process; emails property searches; email insurance financing emails WEPPA; prepare Receiver Certificate #2 and send to Realcor; prepare draft letter for D. Cooper's review; emails on marketing materials; Receiver's banking and payment of fees	8/9/2018	2.75	\$1,320.00
Gary Powroznik	Review payroll and approve; emails/tel DL employee benefits, insurance financing, equipment lists for insurer; online banking application; mountain bike trail; review July operations summary and discuss with DL; email update on staffing plan from RM	8/10/2018	1.75	\$840.00
Gary Powroznik	Review DL's expenses June/July/August	8/12/2018	0.33	\$158.40
Gary Powroznik	Email DL re banking, Lot G materials for market offering; discuss NA status of marketing documents; email DC re Lot G	8/13/2018	0.67	\$321.60
Gary Powroznik	Emails DL banking, wages; disc NA Union's approach on Lot G; emails J. Taka; emails, disc PF on CRA remittance; email/tel prospects	8/14/2018	0.63	\$302.40
Gary Powroznik	Emails J. Taka re real estate options; emails RM re July operations report; emails Randy/David re union dues; emails/tel Karen F. re secured creditor issues; emails SF re GST; RM re cheque run	8/15/2018	1.50	\$720.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Sign liquor licence transfer form; emails on operations issues	8/16/2018	0.33	\$158.40
Gary Powroznik	Discuss NA progress of CIM and Lot G option; tel DC; email RM, DL, RL, union wages, water pump	8/17/2018	1.50	\$720.00
Gary Powroznik	Emails RM re CBA and new union rates	8/18/2018	0.25	\$120.00
Gary Powroznik	Email D vd Hooff re use of borrowings; email interim ops report to JT (CWB) and D vd Hooff for Realcor	8/19/2018	0.67	\$321.60
Gary Powroznik	Emails DL, LH, SF re on-line banking; email/reply Dennis vd Hooff re July operations report, emails DL re error in benefits payment, GST registration	8/20/2018	1.25	\$600.00
Gary Powroznik	Fmails RM, DL, RL; payroll, liquor licence; review professional activities for June and billing summary and Receiver's borrowing analysis, review Don C's report	8/21/2018	1.25	\$600.00
Gary Powroznik	Emails overpayments, ops items, receive additional funds from Union	8/22/2018	0.33	\$158.40
Gary Powroznik	Draft Receiver's Certificate; emails DL EPCOR, insurance	8/23/2018	0.33	\$158.40
Gary Powroznik	Emails DL; dis NA re sales materials	8/24/2018	0.50	\$240.00
Gary Powroznik	Tel/email Andy Fung, D. Lindsay, operations matters	8/27/2018	0.50	\$240.00
Gary Powroznik	Emails re CRA account; emails D vd Hooff/DC re Lot G, including with MGCL	8/28/2018	0.25	\$120.00
Gary Powroznik	Review July operations; sign CRA access DL; emails DL re operations issues, email new prospect	8/29/2018	0.75	\$360.00
Gary Powroznik	Emails Ops RM, DL - cheque run, employee deductions, responding to DL's queries related to issues of payment of competing security claim on assets; review list of leased assets; tel to DF for an update on MGCL re fees/advances/progress to market	8/30/2018	2.00	\$960.00
Gary Powroznik	Update Receiver's borrowings R&D and send with June invoice to Dennis vd H; review DL expenses and proof activity worksheets; review professional activity for July to tie in with billing and analysis; discuss PE; review July Ops memorandum and forward to lenders and lawyers; review of numerous emails re operating matters and potential sale	8/31/2018	3.50	\$1,680.00
Neil Atchison	Preparation for meeting with Don Cooper about real estate development options report	8/1/2018	3.75	\$1,425.00
Neil Atchison	Setting up graphics and mapping. Discussion with GDP regarding cover memo for report on real estate development options	8/2/2018	1.75	\$665.00

Client TIME REPORT FOR BILLING

Neil Atchison	Call with DL regarding status of inventory of non-real estate assets	8/3/2018	1.33	\$505.40
Neil Atchison	Drafting CIM	8/7/2018	4.75	\$1,805.00
Neil Atchison	Drafting CIM	8/8/2018	6.00	\$2,280.00
Neil Atchison	Drafting CIM, and telephone call and emails with DL	8/13/2018	6.92	\$2,629.60
Neil Atchison	Drafting CIM, and telephone calls and emails	8/14/2018	6.08	\$2,310.40
Neil Atchison	Drafting CIM, and telephone calls and emails	8/15/2018	6.83	\$2,595.40
Neil Atchison	Drafting CIM	8/16/2018	5.00	\$1,900.00
Neil Atchison	Telephone calls with DL regarding status of his write-up for the CIM	8/17/2018	4.67	\$1,774.60
Neil Atchison	Drafting marketing brochure	8/20/2018	2.50	\$950.00
Neil Atchison	Drafted marketing brochure. Updating CIM. Reviewing sections prepared by DL, and email to him. Email to GDP regarding quote for photography	8/21/2018	2.58	\$980.40
Neil Atchison	Updating CIM for DL's material. Call with DL to discuss meeting tomorrow. Comments sent to DL on his sections of the CIM	8/22/2018	4.75	\$1,805.00
Neil Atchison	Meeting with DL re. CIM	8/23/2018	3.58	\$1,360.40
Neil Atchison	Emails and telephone calls with DL and GDP	8/24/2018	0.50	\$190.00
Neil Atchison	Transfer time to Lot G Sales account that is described in August activity relating to preparation of Lot G CIM, sales brochures and marketing	8/31/2018	(6.15)	(\$2,337.00)
Neil Atchison	Transfer time to Lot G Advisory account that is described in August activity relating to preparation of Lot G CIM, used for Lot G Advisory engagement	8/31/2018	(6.16)	(\$2,340.80)
Patricia Foster	Phone call to Revenue Services BC to notify about receivership/suspend account and fax Court Order	8/3/2018	0.25	\$27.50
Patricia Foster	Pay Gowling legal fee invoice; finalize Receiver Certificate #2	8/9/2018	0.33	\$36.30
Patricia Foster	Scan BMO July statement to LH and Petra; download 25+ documents for NA; provide scan of initial CRA remittance to LH, scan Oak Creek invoice to LH and Petra; prepare cheque for CRA remittance; make arrangements for payment on August 15	8/14/2018	1.00	\$110.00
Patricia Foster	Compile and review report of professional activity and reconcile expense reports and disbursements, and tie into June billing, finalize; proof brochure for NA	8/21/2018	4.00	\$440.00
Patricia Foster	Deposit cheque; prepare Receiver Certificate #3	8/23/2018	0.33	\$36.30

Client TIME REPORT FOR BILLING

Patricia Foster	Scan two Oakcreek invoices to the Club; query about Hydro payment, current invoice; numerous phone calls/emails re obtaining update on CRA source deductions account	8/28/2018	1.00	\$110.00
Susanna Fok	Assist DL on WEPPA claims. Provide court registry number, trustee number, etc.	8/1/2018	0.00	\$0.00
Susanna Fok	Email reply to DL re GST follow up	8/14/2018	0.17	\$25.00
Susanna Fok	Deposit CRA cheque to BMO. Email deposit receipts and answer LH's request re CRA cheque. Scan and email Oakcreek invoice to client. Tel Pacific Insolvency Intake Centre (PIIC) and CRA general enquiry number to follow up on new GST number. Prepare and fax 2nd request to PIIC. Tel discussion with Melissa Wong from PIIC on what to do next re GST accounts	8/15/2018	2.50	\$375.00
Susanna Fok	Prepare fax to CRA to close RT0001 GST account. Email DL to obtain answers of CRA's questions	8/17/2018	0.33	\$50.00
Susanna Fok	Accepted amendment from DL on fax prepared on Friday & dispatched to CRA Pacific Insolvency Intake Center. Review marketing brochure draft provided by NA and provide feedback	8/20/2018	1.17	\$175.00
Susanna Fok	Tel discussion with DL re GST issue and follow up details	8/27/2018	0.17	\$25.00
			<u>213.03</u>	<u>\$64,958.54</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 23, 2019
Invoice No. 19 765I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period September 1-30,
2018 in connection with receivership of Morningstar Golf Club Ltd. per
the time report attached

FEES

81,756.10

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle
Vehicle rental
Fuel
Meals
Lodging
Administrative charge on 264.69 hours @ \$7.00

163.43
138.79
76.00
173.16
241.22
1,852.83

FEES AND DISBURSEMENTS

84,401.53

GST

4,220.08

TOTAL DUE

88,621.61

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

**G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report September 1 to 30, 2018**

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	CIM review and preparation. Calls and emails with GP and NA	9/3/2018	5.00	\$1,250.00
David Lindsay	CIM review and drafting. Consider photos and supporting information. Summarize financial information. Progress licensing of wells. Consider IHM report. Consider financial and operational information for the CIM and dataroom. Emails and calls with RI, GP and PF	9/4/2018	7.50	\$1,875.00
David Lindsay	CIM updates and reviews. Emails and calls with GP, NA and RL. Resolving source deduction payments and GST account, with online access to CRA. Calls with BC Ministry of Finance re pre-June account balances, complete forms for possible refund. Emails with Regional District re water license applications for the onsite wells	9/5/2018	8.00	\$2,000.00
David Lindsay	Calls Service BC and BC Registry, emails and research into BCeID so MGC can apply for water licenses for the wells. Consider change of address to registered office for MGC. PST claim details - emails. Access to e-statements on BMO online account. Consider cash flow needs	9/6/2018	4.50	\$1,125.00
David Lindsay	Receive requested effluent flows from GA, summarize and continue with workplan. Emails BCeID. Request cash flow	9/10/2018	4.00	\$1,000.00
David Lindsay	Clear claim by Save-On and clarify MSP account. Continue dam safety review and workplan - start details. Call with NA re appraiser's request for information and populate Box folder	9/11/2018	5.00	\$1,250.00
David Lindsay	(Travel Vic/MGC 2 hrs not included) Review IHM forecasts and budgets to 11/20, respond to GP and NA. Speak with PT re ROEs and receive. Dam safety workplan. Request OMS and review. Review cash flow and request to 4/2019. PST pre-June returns completed and submitted for refund. Call GP re forecast budgets	9/12/2018	6.00	\$1,500.00
David Lindsay	Clear myriad of AP claims, including CAPO and E&Y. Emails re CRA employee deductions. Calls with RA and PH. WEPP documentation review. Discussions with RL re budget forecasts. (Travel MGC/Vic 2 hrs not included)	9/13/2018	8.50	\$2,125.00
David Lindsay	Continued work on budgets and WEPP	9/15/2018	4.00	\$1,000.00
David Lindsay	Continued work on WEPP	9/16/2018	5.50	\$1,375.00

Client TIME REPORT FOR BILLING

David Lindsay	(Travel Vic/MGC 2 hours not included) WEPP packages handed out and delivered to LS and AB in Nanaimo. MoF call re MSP. Budget reviews	9/17/2018	7.00	\$1,750.00
David Lindsay	Spoke with PT re cash-up process. WEPP proof of claims received, discussions with employees. Budget reviews and feedback. Calls and emails to progress CIM	9/18/2018	8.00	\$2,000.00
David Lindsay	WEPP. CIM and brochures reviews and feedback. Meet with appraiser, tour and provide information and explanations. (Travel MGC/Vic 2 hrs not included)	9/19/2018	6.00	\$1,500.00
David Lindsay	Calls from CRA re trust audit for post- and pre-June 1st. Consider implications, email CS. Review online MGC account with CRA - consider status of returns, account balances and transactions, emails GP and RL to alert. Respond re PST refund and verify amount received. Consider 10/ payroll forecast and respond to GP. Consider release of PT and wider issues, email GP	9/21/2018	6.00	\$1,500.00
David Lindsay	CIM work. Review Box and Sharefile content, consider additional information for dataroom. Request for BCeID	9/23/2018	4.50	\$1,125.00
David Lindsay	Calls with GP and NA, emails from GP, NA and RL. Work on cart lease and buyout, payroll, BN, WEPP (call to Service Canada for extension). Emails GP	9/24/2018	5.00	\$1,250.00
David Lindsay	Conference call GP, RM, RL on the budget forecasts and discussions sensitivity analysis. DL to do. Analyse forecasts and apply testing to viable parameters, summarize, and prepare narrative. Emails on PST refund, BCeID	9/25/2018	5.00	\$1,250.00
David Lindsay	Calls BC Hydro to understand billings and respond to LH. Call from Service Canada WEPP extension discussed and granted. Call with GP discuss and amend budget review document, submit for consideration. Emails and consideration of PST, GST and cashflows and respond. Request golf rounds, emails with RL and Colliers. Clear emails re sales parties	9/26/2018	7.00	\$1,750.00
David Lindsay	Golf rounds and members information from CARMA via RL. Budget and sensitivity narrative review and discussions with GP. Emails to RM, Colliers, GP and NA. Load budgets, narrative, and rounds metrix information to Box DR folder and advise GP, NA and PF	9/27/2018	6.00	\$1,500.00

Client TIME REPORT FOR BILLING

David Lindsay	(Travel Vic/MGC/Vic 4 hours not included) Clear emails. Emails SF and PF re CRA. Speak RL CRA visit and approach. Review documents and update and load to DR. Review payroll files from 1/17 to current for available documents. Clear office for CRA visit. Calls with GP and NA	9/28/2018	7.50	\$1,875.00
Evan Powroznik	Set up photoshoot. Calls, emails, payment	9/4/2018	0.75	\$150.00
Evan Powroznik	Cancel photoshoot & get refund	9/5/2018	0.17	\$33.33
Evan Powroznik	Researching & compelling spreadsheet list of Vancouver Island developer contacts with names, titles, companies, phone & email addresses. Emailing to Gary & Susanna & uploading to BOX	9/6/2018	4.80	\$960.00
Evan Powroznik	Updating spreadsheet of marketing contacts. Emailing to Gary & Susanna & uploading to BOX	9/7/2018	0.25	\$50.00
Evan Powroznik	Meeting with Neil. Email & calls with Cotala. Set up brochure design	9/10/2018	0.42	\$83.33
Evan Powroznik	Emails & calls with Cotala. Getting logo from Patricia. Making payment for brochure design	9/11/2018	0.75	\$150.00
Evan Powroznik	Brochure updating and emails with Cotala and G-Force team	9/18/2018	1.53	\$306.67
Evan Powroznik	Working on Brochure, emails with Gary, Neil & Suzanna	9/20/2018	2.33	\$466.67
Gary Powroznik	Email August Ops Report to Gowlings, Piper and RM; review and approve amended invoice from IHM; review unfiled emails for July/Aug to identify outstanding items including CRA accounts for Receiver-Manager, new budget outstanding, PST #; outstanding comments by IHM on DC's report; request further \$115K in Receiver borrowings; begin reviewing CIM and making edits; email RL re liquor re capacity; review and approve aerial photography	9/1/2018	3.00	\$1,440.00
Gary Powroznik	Email RM re RL's accommodation expenses; detailed review and edit of CIM and back up materials	9/2/2018	5.00	\$2,400.00
Gary Powroznik	Complete edits to initial draft of CIM; tel DL/NA; review DL's CIM feedback and Operations Notes; ask to integrate his feedback into CIM; tel NA re respond to feedback on RE issues; review DL's integrated CIM and discuss feedback on his Operations Notes and modifications; finalize draft #4 of CIM; develop and share plan to get to market; obtain list of capital projects on Vancouver Island and dis EP obtaining prospects for mailing; emails NA and D. Cooper	9/3/2018	6.00	\$2,880.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Tel NA re feedback on CIM, need for appraisal; review DL's inputs and heavily edit; initiate call to Colliers for appraisal, emails two key prospects with one lengthy tel; details of photo shoot, cursory review of initial IHM report on August operations results; review V5 CIM; review historical financials for input to CIM, finish V6; email Karen F; review and finalize brochure - send to NA	9/4/2018	6.75	\$3,240.00
Gary Powroznik	Emails and changes to CIM; tel/email DL - well licences, PST claims, selecting pictures; dis SF re mailing list for MGC; arrangement payment of insurance installment; review pictures and DL feedback on CIM; tel D. Cooper re highlights of key issues, emails Dennis VD Hooff/Colliers re appraisal; approve payroll; update CIM with PF for input by GP, DL, NA; emails DL various operational matters; draft CIM materials on historical performance; emails DC/DVDH	9/5/2018	5.50	\$2,640.00
Gary Powroznik	Emails DL Sales Tax; cash flow; emails relating to expenditures and cash flow, arranging additional borrowings; emails EP and SF re prospect list, graphics, emails Lisa H re cash flow needs; review brochure and CIM with DC and Brian VD Hooff; review Colliers LOE for appraisal and sign; email Colin B re review brochure and CIM	9/6/2018	2.50	\$1,200.00
Gary Powroznik	Emails DL/LH on operational issues; review prospect lists and compile additional possible buyers; receive new loans from Realcor and transfer \$25K to operating account; tel Colin B, review his email and respond; prepare and send summary of Preliminary August Operating Results to Jessie T and Dennis vdH and Piper DLA; email RM re budget, emails Karam F, begin drafting marketing report to Jessie	9/7/2018	5.50	\$2,640.00
Gary Powroznik	Complete report to Jessie T re marketing plan and need for approval; provide Word template; tel Karen F re marketing plan, potential preference and relative values of non-real estate assets; organize file and work plan priorities, approve Receiver Certificate #4	9/8/2018	3.00	\$1,440.00
Gary Powroznik	Discussion NA; emails DL/RL prospects; email C. Brousson	9/10/2018	0.33	\$158.40

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails/tel Jessie T re marketing plan; emails DL re marketing and operations issues; approve easer; review quote re marketing support	9/11/2018	1.50	\$720.00
Gary Powroznik	Emails re ops, tel/email RM/LH and DL re cash flow and curtailing expenditures; review CWB consent and send request to Realcor and Holdings; review brochure and note required changes	9/12/2018	1.00	\$480.00
Gary Powroznik	NA email/discussion re brochures/marketing; emails operations; emails RM	9/13/2018	0.75	\$360.00
Gary Powroznik	Emails RM, LH re operational matters	9/14/2018	1.00	\$480.00
Gary Powroznik	Discuss EP/NA; provide prospect list to SF and EP	9/17/2018	0.50	\$240.00
Gary Powroznik	Review brochure, teaser; review offer for golf carts	9/18/2018	0.50	\$240.00
Gary Powroznik	Review CA precedents, edit; send and receive feedback DC, CB, review teasers/comment	9/19/2018	2.25	\$1,080.00
Gary Powroznik	Emails KF, CB, DC re Confidentiality Agreements/feedback; redraft and finalize for sales launch; review CIM/edits; email update Colliers tour; review payroll and question why not cut yet	9/20/2018	3.00	\$1,440.00
Gary Powroznik	Emails DL re operations issues; discuss NA, EP, SF steps to get marketing release for sale today; emails A. Fung; review final brochure, teaser and mailing list; email NA re draft cover; send teaser to prospects	9/21/2018	2.00	\$960.00
Gary Powroznik	Emails Andy F re CAs; emails/tel DL re cash flows and dataroom/transferring of files from Box; emails NA, EP re populating dataroom; review bounced emails	9/22/2018	1.25	\$600.00
Gary Powroznik	Review emails re cash flow issues; operating issues, CIM, dataroom; emails DL, LH; neighbouring property issues; dataroom finalization; BC Golf Association dues; review A/P, and RL expense payments, SF prospect, BCCLD registration; review WEPPA	9/23/2018	3.50	\$1,680.00
Gary Powroznik	Emails/tel Andy F, Jessie T; email DL re WEPPA, carts, projections for 2019/20 review projections for 2019/20	9/24/2018	2.00	\$960.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Review IHM budgets, commentary and DL comments, conf. call to discuss modifications and sensitivity analysis; Colin B re BCE ID; pay insurance, operating budget issues, emails RM; edit DL's budget comments; tel EP re create list of serious prospects; emails NA re real estate issues; review neighbour strategy; tel DL re strategy on budgets	9/25/2018	4.00	\$1,920.00
Gary Powroznik	Review August results, review DL's sensitivity analysis and comments on long-term budgets; operations matters	9/26/2018	2.00	\$960.00
Gary Powroznik	Review DL's sensitivity analysis and Executive Summary for budgets and edit/discuss DL; email appraiser; tel Andy F re due diligence	9/27/2018	1.50	\$720.00
Gary Powroznik	Emails DL/RM re IHM budget, email/discussion NA re projections, discuss NA leverage of MGC for other asset sales, IHM September billing; review DL's revised sensitivity analysis and redraft; approve transferring budgets into Dataroom and sensitivity analysis; tel Colliers' appraiser; discuss SF re Minnie and her client	9/28/2018	2.00	\$960.00
Mickie Gao	Brochure Translation - Morningstar	9/11/2018	1.50	\$300.00
Mickie Gao	Brochure Translation - Morningstar - revision	9/18/2018	0.50	\$100.00
Neil Atchison	Drafting brochure	9/4/2018	3.50	\$1,330.00
Neil Atchison	Discussion with EP, SF and GDP regarding status. Updating brochure and send it to SF and EP to finalize. Draft email teaser	9/10/2018	6.08	\$2,310.40
Neil Atchison	Uploading information for Colliers. Finalizing email teaser and sending it to SF for Chinese translation	9/11/2018	2.92	\$1,109.60
Neil Atchison	Email update on marketing materials sent to GDP	9/12/2018	0.33	\$125.40
Neil Atchison	Responding to emails from Colliers regarding the appraisal	9/13/2018	3.67	\$1,394.60
Neil Atchison	Drafting teaser	9/14/2018	5.33	\$2,025.40
Neil Atchison	Updating CIM	9/17/2018	5.92	\$2,249.60
Neil Atchison	Updating CIM and email to DL asking for feedback Finalizing marketing brochure. Emails to DL and SF	9/18/2018	3.92	\$1,489.60
Neil Atchison	Calls with DL re. CIM. Meeting with SF to discuss brochure and teaser. Draft final version of text sent to GDP. Review of CAs for MGCL, and revising CA for Lot G. Reviewing the teaser in Constant Contact	9/19/2018	3.00	\$1,140.00
Neil Atchison	Finalizing CIM. Finalizing attachments to email teaser. Emails with SF and EP regarding finalizing marketing materials	9/20/2018	3.25	\$1,235.00

Client TIME REPORT FOR BILLING

Neil Atchison	Reviewing and updating Share File data room	9/23/2018	0.75	\$285.00
Neil Atchison	Call with DL regarding data room	9/24/2018	0.25	\$95.00
Neil Atchison	Emails with GDP and SF	9/25/2018	0.08	\$30.40
Neil Atchison	Email containing comments on projected cash flows	9/28/2018	0.33	\$125.40
Neil Atchison	Transfer time to Lot G Sales account described in the September activity relating to preparation of Lot G sales brochures, strategy and marketing	9/30/2018	(4.81)	(\$1,827.80)
Patricia Foster	Input edits on CIM	9/4/2018	2.25	\$247.50
Patricia Foster	Proof, edit and format CIM	9/6/2018	2.67	\$293.70
Patricia Foster	Prepare documents for wire transfer from HSBC to BMO; deliver original to HSBC; advise DL, LH, PT of same; pay lega bill, prepare Receiver-Certificate #4 for signature by GDP; forward BC Hydro statement to DL; obtain golf course contact list for GDP	9/7/2018	1.50	\$165.00
Patricia Foster	Call from Revenue Services re MSP account and follow up with D. Lindsay	9/11/2018	0.50	\$55.00
Patricia Foster	Proof/edit marketing brochure	9/12/2018	0.33	\$36.30
Patricia Foster	Proof/edit letter for NA; prepare CRA payroll remittance cheque	9/13/2018	0.33	\$36.30
Patricia Foster	Pay CRA remittance at BMO	9/14/2018	0.25	\$27.50
Patricia Foster	Proof marketing brochure for NA	9/17/2018	0.25	\$27.50
Patricia Foster	Proof/edit brochure and CIM	9/18/2018	1.00	\$110.00
Patricia Foster	Proof/edit Confidentiality Agreement	9/19/2018	0.33	\$36.30
Patricia Foster	Further edit of CA; final check of CIM; bind one copy of CIM for NA	9/20/2018	0.75	\$82.50
Patricia Foster	Deposit sales tax refund cheque; pay GST remittance, both at BMO	9/27/2018	0.50	\$55.00
Susanna Fok	Reviewed marketing brochure to prepare for translation	9/5/2018	0.25	\$37.50
Susanna Fok	Preparation of Prospect List for Release. Combined verious mailing list from Constant Contact & export to file. Emailed to GP & EP. Reviewed and clarified details on marketing brochure. Tel and email to request quote for professional editing	9/6/2018	1.00	\$150.00
Susanna Fok	Email F/U on quote for professional editing	9/7/2018	0.17	\$25.00
Susanna Fok	Discussion with NA on marketing brochure, translations, and distribution strategies	9/10/2018	0.17	\$25.00
Susanna Fok	Translate text on marketing brochure and teaser. Email feedback to NA on Teaser	9/12/2018	4.42	\$662.50
Susanna Fok	Discussion with NA on teaser layout	9/14/2018	0.17	\$25.00
Susanna Fok	Translation of teaser content	9/17/2018	2.00	\$300.00
Susanna Fok	Review proof-read marketing materials produced by MG. Email NA to update status	9/18/2018	0.33	\$50.00

Client TIME REPORT FOR BILLING

Susanna Fok	Compare difference between most recent marketing brochure and teaser versions to proof-read version. Incorporate all changes to produce finalized copy for dispatch. Meeting with NA & EP on marketing materical delivery. Create Constant Contact champaign, incorporate requests of change from NA	9/19/2018	3.68	\$552.50
Susanna Fok	Create and amend marketing campaign template in Constant Contact	9/20/2018	3.00	\$450.00
Susanna Fok	Proof-read 2nd & 3rd draft Chinese brochures, update web links on documents. Combine distribution list and dispatch campaign. Obtain bounce back list from Constant Contact and update EP, NA, & GP	9/21/2018	3.50	\$525.00
Susanna Fok	Reply to email enquiry to Minnie Wang (MW), send teaser and brochure to MW. Discussion with NA re bounce back and dataroom access	9/24/2018	0.50	\$75.00
Susanna Fok	Communicate with GP on how to reply to prospect MW. Obtained CA from MV and filed	9/25/2018	0.17	\$25.00
Susanna Fok	Tel with prospect's agent MW. Email GP for feedback. Review and comment on analysis produced by CF	9/27/2018	0.33	\$50.00
Susanna Fok	Discussion with GP on how to reply to prospect MW. Tel prospect MW to inform about data room access & to confirm meeting on Wed, Oct 3, 2018	9/28/2018	0.33	\$50.00
Susanna Fok	Tel with prospect MW to confirm meeting time and date and inform GP	9/30/2018	0.17	\$25.00
			<u>264.69</u>	<u>\$81,756.10</u>



G. Powroznik Group Inc., Receiver-Manager
 Morningstar Golf Club Ltd.
 #250 – 750 W. Pender Street
 Vancouver, BC
 V6C 2T7

G. Powroznik Group Inc.
 Licensed Insolvency Trustee
 250 – 750 W. Pender Street
 Vancouver, British Columbia
 Canada V6C 2T7
 Phone: 778.370.0003
 Fax: 778.370.0043

Date: May 24, 2019
 Invoice No. 19 770I

GST REGISTRATION # 849873021 RT0001

For Professional Services Rendered during the period October 1-31,
 2018 in connection with receivership of Morningstar Golf Club Ltd. per
 the time report attached

FEES

87,864.42

DISBURSEMENTS

Vehicle rental

210.16

Fuel

106.69

Meals

245.98

Create graphics template for brochure

250.00

Administrative charge on 273.47 hours @ \$7.00

1,914.29

FEES AND DISBURSEMENTS

90,591.54

GST

4,529.58

TOTAL DUE

95,121.12

Please make cheque payable to G. Powroznik Group Inc.
 and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report October 1 to 31, 2018

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Calls with GP, NA re data room content and updates. Consider further audit needs, emails with IT for access/reload to Sage payroll information and also possible dataset for GST. Emails RL and GP re payroll and GST and obtain copies of missing payrolls	10/1/2018	6.50	\$1,625.00
David Lindsay	Emails GP GST audit. Confirmation with RL re purchase of oven. Review, clean up and update files in Box and Sharefile data room folders. BCeID follow up CB	10/2/2018	4.50	\$1,125.00
David Lindsay	GST and payroll CRA audit - selection and printing reports from Carma. Call to CB for BCeID information and possible liaison with Dentons (for access Service BC). Email to SM for BCeID access codes (no reply). Contacts with IT to load Sage. Meet with EE of Ice Cube to discuss account, I requested buy-out option - he enquiring about sale of the course. Coordinate and assist CRA audit efforts, provide information, reports, discuss discrepancies, emails LH, complete pre-June GST returns. Meet with RM and RL. Dam Safety meeting arranged	10/3/2018	7.50	\$1,875.00
David Lindsay	Clean up after CRA. Take payout for greens equipment, call to CWB. Emails GP, RL, LH. Review Colliers appraisal and respond to GP and NA - review NA emails. Consider ice machine quote and respond. Payroll review and approve, call with GP. Review membership drive materials, email to GP	10/4/2018	7.00	\$1,750.00
David Lindsay	Emails GP/CB re LOI, etc. Help LH/PF source deductions. Review membership renewal program, revise letter and respond to GP. Conclude on ice machine and provide info on leased equipment	10/5/2018	3.50	\$875.00
David Lindsay	Emails re sales prospects and re BF. WEPP questions to CB. Call with GP/RL discuss membership drive and revisions. Call with GP on realization schedule, revise, review and update and also input to the report. Request details on opening 'saleable' inventories	10/8/2018	6.00	\$1,500.00

Client TIME REPORT FOR BILLING

David Lindsay	Updates to data room for press releases. Further considerations of membership trust account. Compare and report to GP on IHM budget to original budget	10/9/2018	3.00	\$750.00
David Lindsay	Continuing comments on appraisal. Register with BCeID. Email GA for some dam safety information. Update to membership letter and comments to GP	10/10/2018	3.00	\$750.00
David Lindsay	Consider appraisal. Calls with GP and review and update realization schedule, with input from LH and info on leased equipment and opening inventories	10/11/2018	4.00	\$1,000.00
David Lindsay	Follow up VI golf course prospects. Calls and emails and considerations on appraisal towards finalizing. Develop and revise the dam safety project plan	10/12/2018	3.00	\$750.00
David Lindsay	Review, research and further consider VI golf course prospects. Emails GP, NA, EP and RL. Emails appraisal. Update press release to data room. Flush out the work plans	10/14/2018	3.00	\$750.00
David Lindsay	Set-up projects review meeting with RL and GA to plan projects. Review GP reports and respond. Calls with GP. BCeID access received - emails PJ and CB. Review and feedback on IHM reports for GP	10/15/2018	4.00	\$1,000.00
David Lindsay	Call with GP re report and need for sales protocol and prospect follow through. Prepare for meeting with GA/RL. Meeting with GA/RL to discuss dam safety projects. Advance well licensing applications, grant RO access to Service BC. Follow up WEPP registration, call to Service Canada. Emails budget info in data room. Review/correct WCB return	10/16/2018	7.50	\$1,875.00
David Lindsay	Research VI golf course, email info to GA/NA. Calls to Fairwinds on use of effluent. Email RDN for meeting. Requested GA/RO dam inspection report. Email and call with WEPP to access account. Email GP re MSP for BE. Call with GP on WEPP and payroll cost and reduction plan. Call and email and update to realization schedule	10/17/2018	6.00	\$1,500.00
David Lindsay	Continue follow through sales prospect. RDN meeting follow up and arrange. Further consider payroll expense and loading	10/18/2018	2.00	\$500.00
David Lindsay	Arrange WEPP terms to be signed and mailed. Call and email GP/RL on leased golf carts, conclude	10/19/2018	2.50	\$625.00
David Lindsay	Update dam safety work plan	10/22/2018	1.00	\$250.00

Client TIME REPORT FOR BILLING

David Lindsay	GP follow ups on reports to lenders. Complete dam project work plan for meeting	10/23/2018	1.00	\$250.00
David Lindsay	Review reports to lenders, feedback to GP. Conference call GP and RL re his call with lenders. Email GA re dam work plan, call with GA for Tetra Report. Follow up with sales prospect. Emails with RDN for meeting on effluent	10/24/2018	4.00	\$1,000.00
David Lindsay	GA re dam safety work plan. Inspect dam with RL. Call from WEPP for terms and conditions - emailed them to WEPP. Review and clear notices from CRA. Resolve CRA GST/Payroll correspondence re liabilities. Resolve WCB liabilities. Correct GA claim for vacation pay limit to eligible period. Consider SD response to cancellation of meeting re use of effluent. Call with GP and follow up email to BE re MSP	10/25/2018	7.00	\$1,750.00
David Lindsay	Emails SD re effluent meeting and resolve. Emails GP on membership dues and campaign. WEPP employee claims complete and submit online. Print applications and complete letters to employees, and make ready envelopes for distribution. Call with SD on the effluent - pivotal discussion. Review emails and changes to members renewal letter. Discussions with RL. Follow through sales prospect	10/26/2018	6.00	\$1,500.00
David Lindsay	Review payables listing and respond. Request GP for cash flow to 31 January. Clear emails on membership	10/27/2018	0.50	\$125.00
David Lindsay	Emails re prospects and follow up with NA/GP. Emails from LH re WCB accrual. Follow up to SD on call with RDN re effluent. Review and approve AP listing.	10/29/2018	3.00	\$750.00
David Lindsay	Request RO for update to well applications and follow up queries. Clear WCB correspondence with PF. Receive OMS from RO. Call with GP on effluent project, emails	10/30/2018	2.00	\$500.00
David Lindsay	Emails re ESA phase 1 review and to SM for information. More follow up on well applications. Follow up LH re BE MSP premiums. Consider savings account for membership savings account	10/31/2018	1.50	\$375.00
Evan Powroznik	Team meeting, prepare lists for Gary	10/3/2018	2.12	\$423.33
Evan Powroznik	Update spreadsheet, email team, upload to Box	10/4/2018	0.25	\$50.00
Evan Powroznik	Calling & emailing prospects. Giving access to data room. Discussions with Gary and Neil. Researching contact information for Golf Course owners. Updating spreadsheets	10/5/2018	3.57	\$713.33

Client TIME REPORT FOR BILLING

Evan Powroznik	Review of updates and website update	10/8/2018	1.20	\$240.00
Evan Powroznik	Updating website, sending teaser emails, follow up calls to contacts, updating constant contact, giving data room access, upload press release	10/9/2018	4.83	\$966.67
Evan Powroznik	Contacting prospects, resending teaser, meeting with GP, NA & SF	10/10/2018	2.73	\$546.67
Evan Powroznik	Contacting prospects, updating prospect lists, giving data room access	10/12/2018	2.68	\$536.67
Evan Powroznik	Researching golf course owners, discussions with Gary & Neil, contacting prospects, updating prospect lists, giving data room access	10/15/2018	6.43	\$1,286.67
Evan Powroznik	Researching golf course owners, contacting prospects, Uploading CAs to Box, giving data room access, discussions with Gary and Neil	10/16/2018	3.95	\$790.00
Evan Powroznik	Sending teaser to Vancouver Island Golf Course Owners, Discussions with Gary & Neil, Adding prospects to Active list, conference call with Gary, Neil & Suzanna. Researching golf course owners in Vancouver and emailing teaser	10/17/2018	2.13	\$426.67
Evan Powroznik	Getting contact info for Vancouver Golf Course owners, giving data room access to prospect	10/19/2018	0.98	\$196.67
Evan Powroznik	Give prospects access to data room, updating prospect lists, contacting prospects by phone & email. Giving GP numbers of people emailed to market Morningstar to for report, giving access to data rooms	10/22/2018	0.80	\$160.00
Evan Powroznik	Giving Data Room Access to prospects, updating prospect lists & constant contact	10/26/2018	0.48	\$96.67
Evan Powroznik	Updating BOX	10/27/2018	0.48	\$96.67
Gary Powroznik	Emails on operations; CRA audit, GST, pay IHM August invoice, golf cart swap; review IHM operations report for August for edits; revise Summary of operations and budget reporting for Dataroom; request edits of IHM August reports, summarize budget/operations report for Dataroom; prepare updated priority tasks	10/1/2018	4.00	\$1,920.00
Gary Powroznik	Email RM approving report changes; finalization reports for Dataroom; emails DL re updates to Dataroom, discuss EP/NA re prospect list; operations issues: GST coordination; cash flow review and funding	10/2/2018	2.00	\$960.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL/LH operations issues; GST audit, cash forecast' meeting Minnie's prospect group; emails Andy F; review several prospect lists to identify follow-up; hold meeting of marketing team: NA, EP, SF to review specific follow up actions and identify new prospects to forward materials; contact Victor A prospect	10/3/2018	4.50	\$2,160.00
Gary Powroznik	Emails/review Colliers appraisal, provide comments, ask RM to provide comments; consider various uses of appraisal; review NA's comments and effect on secured creditors; tel Andy Fung re three prospects; respond to Dennis vdH re status and report for Board; draft August results summary for secured creditors	10/4/2018	4.50	\$2,160.00
Gary Powroznik	Emails NA re RE; emails Colliers appraisal DC, RM, DL; emails Colin B; emails operations issues - exercise lease purchase option; emails to prospects SF, GP, VT, Matt K, Victor Adair; DL - membership renewal; swap golf carts	10/5/2018	2.50	\$1,200.00
Gary Powroznik	Emails NA, . Andy Fung, numerous emails to GP's prospect list for MGCL; review master GP list and send 30-40 more prospects teaser	10/6/2018	6.75	\$3,240.00
Gary Powroznik	Review responses from several prospects and respond; review additional lists to identify additional prospects and send teaser; email re finder's fees; emails NA; Andy F, re call; plan reporting to secured creditors and email NA re valuation issues; identify webpage changes needed for MGCL marketing; plan press release, draft agenda for secured lender report and Estimated Realization Schedule; email DL	10/7/2018	6.00	\$2,880.00
Gary Powroznik	Emails B. Flower re prospects and improvements; emails/tel DL re B. Flower, reporting subjects, membership drive; develop reporting agenda to secured creditors and discuss DL; review borrowings/uses; identify new prospects; emails EP re webpage changes; contact new prospects; review and edit web changes for sales materials; email KF re priority issue; emails RM appraisal, membership; review membership renewal program and hold conf. call with DL, RL to discuss; receive revised covering letters citing improvements; review DL's findings and edits to report subjects; draft press release	10/8/2018	7.25	\$3,480.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails RL; review media articles, finalize press release, provide list of recipients for PR; review options for drawing down members advance payments during 2018; provide copy for website, and review and edit it; emails/tel with several prospects and receive two new signed CAs; review additional prospects to pursue with EP; review budget analysis; email press enquiry; review RM feedback on Colliers appraisal, email RM re prospect and Press Release	10/9/2018	6.00	\$2,880.00
Gary Powroznik	Emails prospects John M, Eric E, sales status meeting, confirm overall message; review appraisal and feedback with NA/DL; review DL's feedback on Realization Schedule for report to secured creditors and edit	10/10/2018	4.00	\$1,920.00
Gary Powroznik	Emails DL equipment purchase; discuss NA likely modifications to appraisal, discuss changes to realization schedule; review news story; send packages to Phil Swift and D. Parker	10/11/2018	2.00	\$960.00
Gary Powroznik	Review changes to appraisal, discuss NA; emails RM advertising; review current cheque run/cash flow status; tel/email/disc SF various prospects, J.W; tel DC re reporting and readiness for sale; review split of time activity with NA; tel Times Colonist, Carla; tel Mark F	10/12/2018	2.75	\$1,320.00
Gary Powroznik	Circulate Colliers appraisal to term; emails re prospects; JW, update key prospect list; review A/P cheque run/cash forecast	10/13/2018	1.75	\$840.00
Gary Powroznik	Email DL/EP re prospects, email C. Chan/GolfBC; review golf course databases and priorities for contact; review emails re prospects, follow up and responses; review Times Colonist article; email CB; email Mishkins golf architect; review report on preliminary operation for September; review reporting schedule	10/14/2018	4.00	\$1,920.00
Gary Powroznik	Emails D. Bryan, prospects Jordan S, Eric E, C. Chan; draft/end report re August/September operations to secured lenders; email/tel Don C re reporting to Realcor, discuss S. Fok/NA re summary of RE issues for prospects and protocol for site visits; review DL operations report; email update for Dennis vdH re valuation; draft valuation report for secured creditors	10/15/2018	7.00	\$3,360.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails D vdH re reports/Board meeting; tel DL re fall projects/approach; emails prospects activity; email Jordan S; finalize valuation report and send to secured lenders; NA re summarize key points on RE; review Vancouver Island Golf Course list for prospects	10/16/2018	2.00	\$960.00
Gary Powroznik	Emails operations matters DL/LH, emails marketing/sales issues and prospects; emails Dennis vdH valuation, borrowing and costs; finalize report on Lot G and send to DvdH and Don C; updated Realization Schedule, discuss DL and review with D. Cooper; sales meeting with SF and EP	10/17/2018	4.00	\$1,920.00
Gary Powroznik	Emails DvdH; emails prospects Eric, Jordan, Les; review payroll role, Randy L re wind-down of staff; emails RL re golf cart swap; email Karen Fellows priorities re CWB	10/18/2018	1.25	\$600.00
Gary Powroznik	Emails re golf cart swap; approve plan/tel RL; emails Les B and CAs, email Colliers, Nanaimo; review key aspects of golf course offering with SF; emails NA	10/19/2018	1.25	\$600.00
Gary Powroznik	Review membership program; email RL; begin drafting Oct. 22 report to secured creditor	10/21/2018	1.75	\$840.00
Gary Powroznik	Tel Andy F re key prospect; emails prospects: Jason W, Des B, Wendy; tel DL/RL to review membership program and letters; suggest options to attract renewed membership despite owner not being known; provide membership details to DC; finalize review of draft LOI; respond to Gowlings re copy of Union Agreement; email DC draft agreements, review sale strategy of MGC with NA; drafting Oct. 22 report	10/22/2018	3.00	\$1,440.00
Gary Powroznik	Emails S. Hedley, C. Brousson on LOI and APA; include information from DL; emails/tel prospects Barry M, Wendy; obtain information from Oct. 23 report; email/tel D. Cooper re priorities and need for call with DvdH to review past reports; organize appendices for Oct. 23 report; email/tel DvdH and provide Receiver certificate #4; emails DL re remaining priority projects; drafting Oct. 23 report	10/23/2018	5.00	\$2,400.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL re dam safety plan and engineering report; effluent initiative, edit Oct. 24 report and send; emails prospects; provide DvdH and DC copies of dam plan/report; review DC's response on membership program; confirm new \$100K borrowing; provide Colin B Oct. 24 report and membership plan and tel to review; review email to RDN re effluent; conf. call meeting to discuss reports, strategy and obtain feedback on draft Oct. 24 report	10/24/2018	4.00	\$1,920.00
Gary Powroznik	Emails/tel Barrie M, Sally; emails/tel DL re MSP, operations issues; finalize Oct 25 report to secured creditors and send; brief review September results; review CB's comments on membership program, edit letter; review and sign Receiver Certificate #5; emails re potential conflict re Buyer not opposing development by 3rd party	10/25/2018	2.00	\$960.00
Gary Powroznik	Emails DL re operations matters; emails/tel DL, DC, CD, Randy L re membership program; edit letter; emails RL re R. Rivers/DL; email/tel Rio R at Pinchin re request Proposal for Phase 1 environmental report	10/26/2018	1.75	\$840.00
Gary Powroznik	Emails RL re membership program launch	10/27/2018	0.50	\$240.00
Gary Powroznik	Approve cheque run; review Phase 1 proposal - email DvdH; hold sales meeting, tel existing and new prospects (Pezin); review progress on effluent	10/29/2018	2.50	\$1,200.00
Gary Powroznik	Review effluent issue with DL including feedback from RDN and work plan; review and execute Phase 1 contract; emails EP re CAs	10/30/2018	1.50	\$720.00
Gary Powroznik	Emails/tel DvdH re Phase 1 report; send to Pinchin, emails, tel DL re Pinchin review and obtaining background from McCrackens; email lawyers re lack of cooperation from owners; arrange Pinchin and Marc F's visit; discuss Randy L proactive plan for membership; meeting Sallie's client	10/31/2018	2.50	\$1,200.00
Neil Atchison	Telephone call with D. L regarding uploading files to Sharefile	10/1/2018	0.17	\$64.60
Neil Atchison	Meeting with Chinese prospects. Meeting to discuss following up with parties on the prospect list. Reviewing draft appraisal report, and email to DL to do the same	10/3/2018	2.50	\$950.00
Neil Atchison	Reviewing and commenting on Colliers appraisal. Added names to the prospect list for sending out the teaser	10/4/2018	2.42	\$919.60

Client TIME REPORT FOR BILLING

Neil Atchison	Call with Andrew Fung regarding development potential on the golf course in on Lot G. Email to GDP summarizing the call	10/7/2018	1.25	\$475.00
Neil Atchison	Reviewing status of marketing to prospects with GDP. Call with GDP and DL regarding Colliers' appraisal	10/10/2018	2.50	\$950.00
Neil Atchison	Arranging for and attending GoToMeeting with James Glen to review our comments on his appraisal.	10/11/2018	2.25	\$855.00
Neil Atchison	Researching additional prospects. Reviewing second draft of appraisal and emails to GDP and DL. Discussion with GDP re. the appraisal	10/12/2018	0.75	\$285.00
Neil Atchison	Call and emails from Prospect	10/15/2018	1.08	\$410.40
Neil Atchison	Call with prospect. Arranging for prospect to tour property	10/16/2018	0.92	\$349.60
Neil Atchison	Call with GDP re. status of marketing	10/17/2018	0.83	\$315.40
Patricia Foster	Prepare wire transfer form and deliver to HSBC; compile pdfs, secure, and post to dataroom	10/2/2018	1.00	\$110.00
Patricia Foster	Forward supplier invoice to LH	10/4/2018	0.10	\$11.00
Patricia Foster	Proof and edit draft Press Release for GDP	10/8/2018	0.33	\$36.30
Patricia Foster	Upload press articles to Box and Sharefile dataroom for David Lindsay; finalize draft Press Release, update distribution list, and release by email	10/9/2018	0.75	\$82.50
Patricia Foster	Compile payments made from HSBC account and provide GST breakdown to LH and DL	10/12/2018	0.50	\$55.00
Patricia Foster	Proof/edit email report to lenders	10/15/2018	0.75	\$82.50
Patricia Foster	Post two press articles to Dataroom; finalize report to lenders, compile into pdf; complete and mail WCB pre-receivership report	10/16/2018	1.00	\$110.00
Patricia Foster	Scan Oakcreek and FortisBC invoices to LH	10/18/2018	0.25	\$27.50
Patricia Foster	Proof/edit draft report to lenders	10/24/2018	0.50	\$55.00
Patricia Foster	Forward letters from CRA and WCB to DL; prepare Receiver-Certificate #5 and forward to D vdH; further edits to report to lenders as well as edit/format realization schedule; finalize both and compile report and three appendices, forward to GDP; respond to WCB letter	10/25/2018	1.75	\$192.50
Patricia Foster	Review professional time activity reports to prepare draft billings for July, August and September	10/26/2018	3.00	\$330.00
Patricia Foster	Receive WCB letter re pre-receivership claim, discuss with DL, forward letter to claimant	10/30/2018	0.25	\$27.50
Susanna Fok	Discussion with GP re preparation for prospect meeting on Wed. Review financial data and dataroom	10/1/2018	1.00	\$150.00

Client TIME REPORT FOR BILLING

Susanna Fok	Meeting with prospect Sam, Handson, Jackie, & Charles. Resent campaign to prospects for GP. Meeting with GP, NA, & EP re strategies to F/U with prospects	10/3/2018	3.25	\$487.50
Susanna Fok	Resent campaign to prospects for NA	10/4/2018	0.25	\$37.50
Susanna Fok	Marketing call & send email to F/U with prospects	10/5/2018	2.00	\$300.00
Susanna Fok	Meeting with portal N Huang re potential prospects. Email GP on status. Email reply to GP on dispatching teaser to additional prospects & limitations with Constant Contact	10/9/2018	1.00	\$150.00
Susanna Fok	Debrief NA on marketing call status. Follow up meeting with prospect Charles Choi (met with group Wed, Oct 3) Resent teaser to additional prospects from NA. Follow up calls and emails to prospects who has open teaser	10/10/2018	2.58	\$387.50
Susanna Fok	Tel with prospect JW. Clarify enquiries and email GP for further questions	10/11/2018	0.33	\$50.00
Susanna Fok	Find email and send teaser to additional prospects from NA. Update data on Master prospect list	10/12/2018	0.67	\$100.00
Susanna Fok	File CA's, provide dataroom access for prospects ME, JW, DB, and update master prospect lists. Coordinate site visit for prospect JW on Friday	10/15/2018	1.08	\$162.50
Susanna Fok	Prepare a 1 page summary as a quick reference to answer questions from potential purchasers. Follow up with prospect JW & manager on site re visit on Friday. Team meeting - update marketing status and strategies on active prospects	10/17/2018	2.00	\$300.00
Susanna Fok	Amend summary base on NA's comment	10/18/2018	0.33	\$50.00
Susanna Fok	Meeting with GP on financial data of operation and how to present to prospects	10/19/2018	0.33	\$50.00
Susanna Fok	Send teaser to new prospect through Constant Contact. Update prospect list. Follow up with prospect who visited site and had meeting in GF. Email CC the teaser so that he can forward to his connections. Call portal MZ. Email him Chinese teaser and text only info for his prospects	10/22/2018	0.83	\$125.00
Susanna Fok	Tel follow up with prospect JW after site visit & update progress with GP. Sent teaser to prospect SL and tel to follow up on CA. Sent teaser to AM & email follow up	10/24/2018	0.67	\$100.00
Susanna Fok	Tel meeting with GF team on marketing pitch and strategy on prospective purchaser. Tel with SL to organize meeting with her client	10/25/2018	1.17	\$175.00
Susanna Fok	Organize meeting with SL	10/26/2018	0.25	\$37.50

Client TIME REPORT FOR BILLING

Susanna Fok	Pre-meeting brief with GP, NA, DL, & EP. Communicate with prospect and reschedule meeting	10/29/2018	0.33	\$50.00
Susanna Fok	Meeting with prospect YanFeng Li and Agent Sallie. Post-meeting review with GP & NA. Update prospect list	10/31/2018	0.92	\$137.50
				<hr/> <hr/>
				273.50 \$87,864.42



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
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V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May.28, 2019

Invoice No. 19 771I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period November 1-30,
2018 in connection with receivership of Morningstar Golf Club Ltd. per
the time report attached

FEES

27,505.27

DISBURSEMENTS

Vehicle rental

69.98

Fuel

40.40

Meals

403.70

Administrative charge on 94.70 hours @ \$7.00

662.90

FEES AND DISBURSEMENTS

28,682.25

GST

1,434.11

TOTAL DUE

30,116.36

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
 Time Report November 1 to 30, 2018

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Emails re Phase 1 ESA, set up visit, link RL and Pinchin. Review saline emails. Call with Rio. Call with GP with update on WEPP, ESA and effluent. Reply SM on ESA info request. Review, release payroll. Call with GP on membership drive and to conclude savings account	11/1/2018	4.50	\$1,125.00
David Lindsay	MGC prospects and emails with GP. RO confirmation on progress on well application	11/2/2018	1.50	\$375.00
David Lindsay	Emails follow up of ESA review and of membership drive with GP/RL. Confirm attend dam safety seminar	11/5/2018	0.50	\$125.00
David Lindsay	Explore BC Environmental Management Act and Regulations. Efforts to open savings account for dues, emails BMO, GP, RL. Update on pond overflow repairs and visit by Tetra	11/7/2018	5.00	\$1,250.00
David Lindsay	Consider TV purchase. Clear emails on AP/payroll, approve payments. Research contacts into MoE and follow up with emails to MoE, DM and calls to Nanaimo. Respond to night prowler issue	11/8/2018	4.00	\$1,000.00
David Lindsay	Commence summary of EMA re wastewater management. Pursue MoE contact, call to Nanaimo regional MoE office, subsequent review of government directory. Email MoE, reply from SB (MoE) and subsequent follow up emails to establish MGC position with MoE and RDN. Call with Osoyoos re use of effluent. Emails to GP/RL	11/9/2018	5.50	\$1,375.00
David Lindsay	Payroll review and approval. Source deductions follow through. Emails with MoE on responsible contacts. Consider sales prospects list and follow up	11/14/2018	2.50	\$625.00

Client TIME REPORT FOR BILLING

David Lindsay	Visit with GA to follow up on requested effluent manual and reporting information and with dam safety work. Visit repairs in progress to dam overflow. Visit with RT re current state of maintenance work on equipment. Clean RT union dues issue, email LH. Cleared CRA RP and RT correspondence, emails with LH. Review RDN agreement and salinity concentration data from RDN follow up questions. Explore server for effluent related correspondence and reports. (""Thank you"" dinner with GA, TA, MF, HF and RL)	11/15/2018	8.00	\$2,000.00
David Lindsay	Follow up RO question on well application. Request introduction with SD (RDN). Consider RL/iHIVI resume for dataroom, emails GP. Consider approach to receiving effluent vis a vis RDN/MoE. Meet with GA re MoE permit. Identify political contacts in area. Meet with SD and discuss possible approach	11/16/2018	6.00	\$1,500.00
David Lindsay	Lease transfer of titles from CWB. Review membership inclusion of range, respond GP, RL, RM. Clear employee termination payments. Clarifications on well licence applications	11/18/2018	2.50	\$625.00
David Lindsay	Commence emailing strategy re effluent. Review ESA phase 1 report and advise GP, et al. Review AP listing and cash flow. Review/file WEPP document for RT and update WEPP schedule	11/21/2018	5.00	\$1,250.00
David Lindsay	Strategize and compile email to RDN on status and way forward on use of effluent. Respond to MoE on their review of the permit. Call with GP. Scan and email GP documents on salinity issue. Purchase of range balls	11/22/2018	6.00	\$1,500.00
David Lindsay	Receive WEPP letters. Emails on RL resume. RDN confirm use of effluent and need to clarify rules. RO says well application complete	11/24/2018	2.50	\$625.00
David Lindsay	Emails with MoE on updating effluent permit. Emails and calls with GP and BMO on bank account setup and opening savings account. Detail review and correction of application, email RO	11/27/2018	4.00	\$1,000.00
David Lindsay	Emails re phase 1 ESA. Conference call Pinchin, GP and NA. Call from CRA re settlement pre-June 1. Review well application and Ministry requirements - review well and aquifer database for well information	11/28/2018	6.00	\$1,500.00

Client TIME REPORT FOR BILLING

David Lindsay	Emails with RO. Review final well application and approve and advise payment of rental. Provide Pinchin further information on 2014 salinity issue, emails with GP/RO. Review and approve payroll. Review October financials and report, email GP. Consider copier lease, issues and emails. Emails re resident flood. Effluent follow up with GA and SD. Review and file WEPP notifications and email WEPP for status. Speak with GA and arrange meeting with FCPC. Emails on banking arrangements	11/29/2018	8.50	\$2,125.00
David Lindsay	Call and emails on offer to settle copier rental. Confirm meeting with SD	11/30/2018	1.50	\$375.00
Evan Powroznik	Giving Data Room access to prospects, updating prospect lists and uploading CAs to BOX	11/1/2018	0.28	\$56.67
Gary Powroznik	Emails Shayne M, DL, KF re cooperation; emails re Friday tour for Phase 1 review; tel Ross R re interest in MGC - provide teaser and receive CAs; emails Pinchin and RL re site visit and responsibility and salinity issues; review payroll and cash flow; information from D. Bryan re golf comparison; review IHM billing and pay; tel D. Cooper re status of repairs and golf experience	11/1/2018	2.25	\$1,080.00
Gary Powroznik	Email/tel Derek F; email/tel RL re feedback on membership; tel/email Jason G and send package	11/2/2018	1.50	\$720.00
Gary Powroznik	Emails D. Bosa; email Randy L/RM re input from prospect on comparison with Pheasant Glen and strategy re membership drive	11/3/2018	0.50	\$240.00
Gary Powroznik	Emails Gord America on Phase 1 site visit	11/4/2018	0.25	\$120.00
Gary Powroznik	Email/tel SF re Justin; email re Pinchin visit; email RL re memberships	11/5/2018	0.50	\$240.00
Gary Powroznik	Tel Andy E; email Randy L re Marc F tour	11/6/2018	0.33	\$158.40
Gary Powroznik	Tel/emails with Ross R and Jerry V; email J Su	11/7/2018	0.75	\$360.00
Gary Powroznik	Emails RM, DL operations; cash flow, operations advance, A/P; emails DL effluent progress; email J. Su; emails RL re replace TVs, security, review new Ontario prospect	11/8/2018	0.50	\$240.00
Gary Powroznik	Several emails DL, RL re effluent access/use, emails Jordan S	11/9/2018	0.33	\$158.40
Gary Powroznik	Emails John M, Eric, Justin P re interest in MGC; emails security and replace two TVs	11/10/2018	0.67	\$321.60
Gary Powroznik	Emails Justin P re visit; emails RL operations matters	11/11/2018	0.25	\$120.00
Gary Powroznik	Emails/tel T. Exner prospect	11/12/2018	0.67	\$321.60
Gary Powroznik	Operations issues - LH, RM, Andy Fung, RL re tour, Jordan Su	11/14/2018	0.50	\$240.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails re Su visit and Forest L. visit results; query re Randy resume	11/16/2018	0.33	\$158.40
Gary Powroznik	Emails RM re new member strategy, J. Murphy visit	11/17/2018	0.33	\$158.40
Gary Powroznik	Emails from prospects; tel Andy F, operations issues, BMO call	11/19/2018	0.33	\$158.40
Gary Powroznik	Emails/tel Justin P; review 1991 Yardage Book; review Ops report fro IHM and approve; email Des B; emails Rio R re Phase 1 report and send to Don C and Dennis V d H for review; review membership program change and discuss with RL and approve; review Ops report for September and October; email A. Fung re Q&A; review DL's Phase 1 report commentary	11/21/2018	3.88	\$1,862.40
Gary Powroznik	Emails A. Fung, range ball commitment and accounting; DL re permits; email D. Bryan; tel Neil A re status with McElhanney	11/22/2018	1.00	\$480.00
Gary Powroznik	Emails Andy F, JS	11/23/2018	0.25	\$120.00
Gary Powroznik	Email/tel DL re banking	11/27/2018	0.25	\$120.00
Gary Powroznik	Update JS visit; emails D VDH and DC, discuss NA Phase I, conf. call Pinchin and action plan Phase I and Phase II; emails DL wells, effluent status; report result, review Phase I report; potential water damage claim	11/28/2018	1.50	\$720.00
Gary Powroznik	Review IHM financial report for October; approve advertising expenditure for 2019; emails operations, effluent, wells, JS feedback; IHM in dataroom	11/29/2018	0.75	\$360.00
Gary Powroznik	Emails operations issues, JP visit; review cash needs/balances	11/30/2018	0.50	\$240.00
Patricia Foster	Forward WCB mail to DL; Oakcreek mail to LH; confirm wire charges from HSBC	11/6/2018	0.25	\$27.50
Patricia Foster	Prepare wire transfer document and deliver to HSBC for processing to BMO account	11/8/2018	0.50	\$55.00
Patricia Foster	Pay CRA source deductions for October at BMO; scan slip to LH	11/15/2018	0.25	\$27.50
Patricia Foster	Scan WEPP letters to DL	11/23/2018	0.10	\$11.00
Susanna Fok	Email Randy to arrange prospect JS's site visit	11/15/2018	0.10	\$15.00
Susanna Fok	Coordinate with Randy re prospect JS's site visit on Nov 22, 2018. Tel prospect JS to clarify trip details & email to confirm	11/16/2018	0.43	\$65.00
Susanna Fok	Coordinate with Randy re prospect JS to make changes on site visit	11/19/2018	0.17	\$25.00
Susanna Fok	Email prospect JS re site visit and answer his enquiry re breaking even. Email Randy on changes on arrival time	11/23/2018	0.33	\$50.00

Client TIME REPORT FOR BILLING

Susanna Fok	Tel Mr. Li (agent Sallie) re invitation letter for investors coming from China. Investigated his question re work permit with MZ and forwarded feedback	11/26/2018	0.50	\$75.00
Susanna Fok	F/U with Randy and prospect JS re site visit	11/28/2018	0.17	\$25.00
			<u>94.70</u>	<u>\$27,505.27</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
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250 – 750 W. Pender Street
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Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 28, 2019

Invoice No. 19 7721

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period December 1-31,
2018 in connection with receivership of Morningstar Golf Club Ltd. per
the time report attached

FEES

23,215.60

DISBURSEMENTS

Vehicle rental

51.15

Fuel

35.72

Meals

74.05

Administrative charge on 81.24 hours @ \$7.00

568.68

FEES AND DISBURSEMENTS

23,945.20

GST

1,197.26

TOTAL DUE

25,142.46

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report December 1 to 31, 2018

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	WEPP call from agent re status of claims, 3 outstanding, follow up with MF and GA. ESA phase 1 report correction and ESA phase II follow up with GA and RO. Review status of memberships. Call from BMO and follow up emails to open savings account	12/3/2018	5.00	\$1,250.00
David Lindsay	Dam Safety seminar for owners. Meet with RL to discuss current status at MGC and conditions	12/4/2018	8.00	\$2,000.00
David Lindsay	Meet with MF discuss current status of golf. Meet with GA and review agenda for scheduled meeting with RDN. Meet with RDN (CK, GA and SD) and discuss use of effluent in coming year. Meet with BMO to set up savings account. Confirm account on line and make transfer. Review status of copier lease and call to discuss situation of non-payment, follow up with email. Review and follow up WCB priority claim. Clear sundry emails	12/5/2018	7.00	\$1,750.00
David Lindsay	Speak with NAI TT re interest in MGC and Lot G and forward to GP/NA. Speak with NA on progress and follow up	12/6/2018	1.00	\$250.00
David Lindsay	Emails and calls with GP/NA re NAI. Prepare notes on meeting with RDN (CK/SD) and call with GA. Call with GP. Call with PF request and review trust account statements. WEPP emails from PF	12/7/2018	2.00	\$500.00
David Lindsay	Follow up well application payment. Follow up emails on employee benefits. Review payroll release. Update WEPP file with letters and review payment schedule. Review, analyse and consider cash flow v budget	12/12/2018	6.50	\$1,625.00
David Lindsay	Review IHM November operational report and follow up on items. Update Box/Sharefile for lease buyouts and add to capital asset schedules. Enquire cart exchange and copier. Follow up employee benefits	12/13/2018	4.50	\$1,125.00
David Lindsay	Review and update/correct DEP	12/16/2018	8.00	\$2,000.00
David Lindsay	Review and prepare Evacuation Plan and email to RO and GA and RL the Plan and DEP	12/17/2018	5.00	\$1,250.00
David Lindsay	Email from FCPC on meeting. Update notes and resend, query GA. Review LOI and PSA and provide feedback to GP. Calls with GP, conference with Pinchin, consider emails. Emails on DEP with RO	12/18/2018	5.00	\$1,250.00

Client TIME REPORT FOR BILLING

David Lindsay	Calls with collection agency re Air Liquide, CRA (RC0001), WEPP (possible increase in benefits), CRA payment demand re WEPP. Emails with RL. Calls with DeGroot interested party, connect for CAs	12/20/2018	2.00	\$500.00
David Lindsay	Emails to GP to follow up memberships and cashflow. Emails on ESA phase II, follow up and advise RL	12/27/2018	1.50	\$375.00
David Lindsay	Review emails re cashflow and requests for payment approvals and respond. Follow up request to pay GST, call with GP and PF, set up online and ensure funds available	12/28/2018	3.00	\$750.00
Gary Powroznik	Emails ops: photocopier, membership receipts, fiscal year end; pay IHM for October, Phase II quote	12/3/2018	1.00	\$480.00
Gary Powroznik	Emails RM, WCB, DL	12/4/2018	0.33	\$158.40
Gary Powroznik	Email/tel Tim Taylor prospect; ops issue/tel DL re photocopier	12/7/2018	0.50	\$240.00
Gary Powroznik	Emails re ops matters, pay employee deductions	12/13/2018	0.25	\$120.00
Gary Powroznik	Review latest draft APs and LOI agreements and edit; advise Gowlings; email Forest and Justin and tel Andy re Chinese prospect	12/17/2018	3.50	\$1,680.00
Gary Powroznik	Tel prospects, review Phase II proposal from Pinchin; emails/tel Don C, Dennis VDH; D. Lindsay, Rio R; tel Mike Jacobs re alternative suggestions; review PSA with DL and make edits and resend to Colin B and post to Dataroom	12/18/2018	3.00	\$1,440.00
Gary Powroznik	Emails M. Jacobs re Phase II, tel Ross R re prospect; tel update to Dennis VDH; approve Phase II; dis LoopNet listing for MGC; review recent operational emails	12/19/2018	2.00	\$960.00
Gary Powroznik	Emails ops issue; dis priorities DL	12/20/2018	0.33	\$158.40
Gary Powroznik	Emails D vdH; send executed request for Phase II work; tel D. Cooper; emails new prospects	12/21/2018	1.00	\$480.00
Gary Powroznik	Emails DL/RM re operations	12/24/2018	0.25	\$120.00
Gary Powroznik	Emails Phase II review; emails Operations; emails/tel new prospect (AD); review and approve payroll, A/P, cash flow; email IHM on approvals	12/27/2018	1.33	\$638.40
Gary Powroznik	Emails Operations; tel DL re payroll, emails Phase II report and Receiver's borrowing; tel/email DL re short term borrowing, payment of GST	12/28/2018	0.67	\$321.60
Gary Powroznik	Emails Ops matters DL/LH; review Ops matters over past three months to prepare for summary report for secured creditors and follow up with key prospects; email prospect W. Wang	12/31/2018	2.00	\$960.00

Client TIME REPORT FOR BILLING

Patricia Foster	Prepare letter to advise creditor of receivership; forward WEPP letter to DL	12/4/2018	0.25	\$27.50
Patricia Foster	Scan Oakcreek invoice to LH; prepare November remittance form and cheque	12/13/2018	0.33	\$36.30
Patricia Foster	Set up GL for HSBC account; pay November remittance at BMO; scan receipt to LH, scan Hydro bill to LH	12/14/2018	1.00	\$110.00
Patricia Foster	Provide GST figures to LH; scan documents to LH and DL	12/18/2018	0.25	\$27.50
Patricia Foster	Review professional time activity and expense reports in preparation for draft billings for October, November and December	12/31/2018	2.00	\$220.00
Susanna Fok	Dispatch marketing material via Constant Contact and email to prospect T. Taylor. Filed signed CA, coordinate with NA, DL & GP to validate for dataroom access.	12/7/2018	0.33	\$50.00
Susanna Fok	Prepare bank rec for Receiver's HSBC account from Jun - Nov, 2018.	12/17/2018	1.17	\$175.00
Susanna Fok	Loopnet research before listing	12/19/2018	0.50	\$75.00
Susanna Fok	Research and clarify diff between Loopnet and Co Star. Tel and email Co Star to coordinate listing. Dispatch brochure to Andrew D as per DL's email and replied	12/21/2018	0.75	\$112.50
			<u>81.24</u>	<u>\$23,215.60</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

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Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 30, 2019
Invoice No. 19 7731

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period January 1-31,
2019 in connection with receivership of Morningstar Golf Club Ltd. per
the time report attached

FEES

20,798.83

DISBURSEMENTS

Administrative charge on 62.26 hours @ \$7.00

435.82

FEES AND DISBURSEMENTS

21,234.65

GST

1,061.73

TOTAL DUE

22,296.38

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report January 1 to 31, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Call with GP on dam and effluent issues at MGC. Call to interested party (ADG) for status. Emails re computer issues. Call with RL on membership status, dam safety, etc. WEPP payment update. Confirmed ESA phase 1 report for release. Clarify banking arrangements	1/3/2019	5.00	\$1,400.00
David Lindsay	Review and advise on DEP evacuation plan. Follow up copier rental buyout. Follow up computer issues fix. Summarize dam safety compliance work, email GP. Update dam safety action plan, email to GA and RO. Respond AG re WEPP payment	1/4/2019	5.00	\$1,400.00
David Lindsay	Email GP re info required from IHM. Summarized status use of effluent. Spoke with GA and determine results of contact with CK at RDN - confirmed he will ensure issue is progressed. Call with GP and then NA on progress and for feedback. Review November reporting from IHM and respond. Clear sundry emails. Update dam safety action plan, email GA, RO and GP	1/7/2019	5.00	\$1,400.00
David Lindsay	Review and approve payroll, AP and cashflow and respond to LH and request confirmation on outstanding cashflow details at end February and inclusion of membership dues. Request GP for funds. Review RO update of workplan and respond	1/10/2019	1.50	\$420.00
David Lindsay	Review and respond to RO email on dam safety manuals. Emails from GP and LH on payroll and memberships	1/11/2019	0.50	\$140.00
David Lindsay	Call for MGC team meeting. Receive emails from LH on cashflow, outstanding payables at 28/2/19 and membership dues - consider and respond. Emails to GP on cashflow and funding and payment of deductions. Speak with NA	1/13/2019	1.50	\$420.00
David Lindsay	Review emails from LH on revised cashflow and list of payables. Consider funding and propose to GP. Speak with GP on funding and priorities. Transfer funds from dues to current account. Review and respond to GP and RM on amortizing of dues and use in funding	1/17/2019	3.00	\$840.00

Client TIME REPORT FOR BILLING

David Lindsay	Review, clear emails. Respond to GP on membership dues. Call GP. Review realization schedule from 9/18 and work at updating, focus on operating costs and commitments to 28/2/19 and on creditor priorities - email GP. Pinchin meeting. BC Hydro payment. Call with GA on effluent , dam inspection and WEPP	1/21/2019	4.00	\$1,120.00
David Lindsay	Emails from PF - banking info - update realization schedule. Review payroll and cashflow - approve. Advise LH to report membership dues for R-M to transfer funds to operating, as needed. Call with GP. Upload reports to dataroom	1/23/2019	2.00	\$560.00
David Lindsay	Release payroll, review emails from PF on WCB, advise required remittance. Review, approve IT audit, emails with RL	1/24/2019	1.00	\$280.00
David Lindsay	Review emails. Respond to NA and Rizzo inquiry with FB information	1/28/2019	1.50	\$420.00
David Lindsay	Review, respond to LH cashflow and to request to release AP. Speak with RL about current conditions at MGC and plans for staffing. Propose pay RT benefit premiums to RL and GP. Review ESA phase II draft report and respond to GP and Rio	1/30/2019	3.00	\$840.00
David Lindsay	Follow up emails on cashflow, Hydro billing and payment, WEPP statement, amortization of dues, ESA phase II report and benefits to LH, RM, GP. Call to WEPP and follow up email to increase claim payments	1/31/2019	3.83	\$1,073.33
Evan Powroznik	Giving access to Data Room and updating BOX. Marketing/Sales Report	1/3/2019	0.85	\$170.00
Gary Powroznik	Review emails/status of prospect enquiries and due diligence; review emails/report re Operations issues, dam safety and maintenance, priority operations and capital maintenance issues and additional information for data room and reports to secured creditors	1/1/2019	3.75	\$1,800.00
Gary Powroznik	Email/dis EP re golf course prospects; email W. Wang prospect; review series of emails re reinstate effluent program; review banking facilities and 2019 membership funds; review R-M/IHM activities for November/December for report preparation; update status of several prospects; identify remaining priorities and uncompleted tasks; emails DL; RM, RL	1/2/2019	3.00	\$1,440.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Tel DL re dam safety, report effluent; listing Loopnet; updated realization schedule; finalize Phase I report, banking, Richmond landlord	1/3/2019	1.50	\$720.00
Gary Powroznik	Emails DL re operations issues including dam safety, timing of discussions with neighbors; finalize Receiver Certificate #6 and summary; send to Dennis vdH	1/4/2019	0.75	\$360.00
Gary Powroznik	Review payroll, cash needs and source of cash required	1/10/2019	0.50	\$240.00
Gary Powroznik	Review ops issues, funding operations and membership dues; email new prospect	1/15/2019	1.00	\$480.00
Gary Powroznik	Tel resident's enquiry, emails re pump; new system, review financial results	1/16/2019	1.50	\$720.00
Gary Powroznik	Review operations and cash flow issues and approve use of 2019 membership funds; review IHM ops and financial reports for October and November and approve for dataroom entry; review other emails for cash flow analysis and operational matters; consider strategy for new joint marketing of Lot G	1/17/2019	3.50	\$1,680.00
Gary Powroznik	Emails RM, LH, DL use of 2019 membership dues and accounting for them; ops issues; discuss PF re filing ops reports for September, October, November in Box, dataroom; prepare for report	1/18/2019	1.75	\$840.00
Gary Powroznik	Emails DL re membership, tel prospect NAI Commercial re golf course	1/21/2019	0.50	\$240.00
Gary Powroznik	Review cash flow and payroll	1/24/2019	0.33	\$158.40
Gary Powroznik	Operations issues, banking, brief review of Environmental Report	1/25/2019	0.33	\$158.40
Gary Powroznik	Review cash needs; emails DL re Phase II; union benefits	1/30/2019	0.50	\$240.00
Gary Powroznik	Review emails on Phase II report and arrange meeting with Pinchin; send report to Realcor; operations matters	1/31/2019	1.50	\$720.00
Patricia Foster	Prepare deposit cheque for Pinchin Phase II and arrange for courier delivery to Calgary; scan documents to DL	1/3/2019	0.50	\$55.00
Patricia Foster	Prepare Receiver-Certificate #6; prepare Summary of all Receiver-Certificates received to date	1/4/2019	0.33	\$36.30
Patricia Foster	Prepare December CRA remittance slip and cheque	1/11/2019	0.17	\$18.70
Patricia Foster	Pay December CRA remittance at BMO	1/15/2019	0.17	\$18.70

Client TIME REPORT FOR BILLING

Patricia Foster	Scan Fortis invoice to DL/LH. Download IHM September/October/November operating and financial reports to Box. Prepare pdf of all sets of monthly reports for GDP for reporting purposes	1/18/2019	1.00	\$110.00
Patricia Foster	Scan WCB documents to DL/LH	1/24/2019	0.25	\$27.50
Patricia Foster	Scan and forward Hydro, BMO, WEPP invoices/statements to LH/DL	1/31/2019	0.25	\$27.50
Susanna Fok	Tel & work with Mahe, CoStar on listing details	1/7/2019	0.30	\$45.00
Susanna Fok	Gather supporting documents and prepare bank reconciliation for Receiver's HSBC account in Dec 2018	1/11/2019	0.17	\$25.00
Susanna Fok	Discussion with Mahe re Co Star listing and email NA & EP to obtain feedback	1/16/2019	0.27	\$40.00
Susanna Fok	Discussion with Avi Cohen, Loopnet, re listing package and request for contract, & email feedback to GP	1/21/2019	0.27	\$40.00
Susanna Fok	Tel & email with Loopnet re listing costs and options. Discussion with & email to GP for seek approval	1/23/2019	0.50	\$75.00
			<u>62.26</u>	<u>\$20,798.83</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 30, 2019
Invoice No. 19 774I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period February 1-28,
2019 in connection with receivership of Morningstar Golf Club Ltd. per
the time report attached

FEES

\$ 7,152.40

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle
Meals
Administrative charge on 22.95 hours @ \$7.00

163.43
29.73
160.65

FEES AND DISBURSEMENTS

7,506.21

GST

375.31

TOTAL DUE

7,881.52

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report February 1 to 28, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Emails on use of membership dues. Review of ESA phase II report and conference call with GP and RR (Pinchin), consider liabilities under EMA and regulations	2/1/2019	2.50	\$700.00
David Lindsay	Review payroll request for approval and release payments. Review cashflow and request clarification of balance in bank account	2/7/2019	0.50	\$140.00
David Lindsay	Review cashflow, reconciliations and consider pressures and required funding. Email GP and LH. Transfer funds. Review 12/18 Financial Report, email GP and RM	2/12/2019	1.00	\$280.00
David Lindsay	Various emails, source deductions, dam safety and interested party - review and provide information	2/15/2019	0.50	\$140.00
David Lindsay	Review annual dam safety reports and edit, return to RO, arrange visit to MGC, emails with RL	2/19/2019	1.50	\$420.00
David Lindsay	Emails with RO and GA on dam safety and on use of effluent. Review payroll and cashflow, email with GP on top-up of chequing account	2/20/2019	1.00	\$280.00
David Lindsay	Release payroll and prepare trip to MGC	2/21/2019	0.50	\$140.00
David Lindsay	Meet RO and review Annual Dam Status report and remaining work on DEP. Visit dams and inspect work done and how it is functioning. Emails to GA on status of effluent. Meet with RL and review last couple of month's operations and what is being planned for the next. Meet with MF. Clear sundry mail and update creditor list	2/22/2019	6.00	\$1,680.00
David Lindsay	Review PicRights request for payment for use of image and emails with RL, GP and photographer	2/26/2019	1.00	\$280.00
David Lindsay	Emails with GP and photographer. Research into PicRights and conclude it is attempt to extort. Consider options to resolve. Report to Anti-Fraud Centre. Email to PicRights	2/27/2019	1.50	\$420.00
David Lindsay	Receive resignation of RO, via RL, and follow through to conclude appropriate response and search for replacement. Follow up GA on effluent, consider response	2/28/2019	1.00	\$280.00
Gary Powroznik	Review Phase II report and emails; chair conf. call; debrief with DL; operations	2/1/2019	2.00	\$960.00
Gary Powroznik	Emails DL re operations issues	2/4/2019	0.25	\$120.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Tel Dennis vDH re overall update and discuss NA joint marketing plan with Lot G	2/6/2019	0.50	\$240.00
Gary Powroznik	Emails DL re ops matters including cash requirement	2/12/2019	0.25	\$120.00
Gary Powroznik	Tel Victoria buyer; emails ops issues; ice machine	2/14/2019	0.25	\$120.00
Gary Powroznik	Ice maker buyout; review operational issues	2/15/2019	0.25	\$120.00
Gary Powroznik	Emails re Ops matters	2/20/2019	0.25	\$120.00
Gary Powroznik	Review DL update on major projects at MGC	2/22/2019	0.33	\$158.40
Gary Powroznik	Emails DL re website extortion	2/26/2019	0.25	\$120.00
Gary Powroznik	Tel Barry McW re potential buyer group; emails ops matters	2/27/2019	0.33	\$158.40
Patricia Foster	Prepare and mail cheque for BC Hydro	2/1/2019	0.17	\$18.70
Patricia Foster	Pay Pinchin invoice for Phase I	2/7/2019	0.17	\$18.70
Patricia Foster	Prepare BMO cheque for CRA January remittance	2/14/2019	0.17	\$18.70
Patricia Foster	Pay CRA January remittance at BMO	2/15/2019	0.25	\$27.50
Patricia Foster	Scan and forward FortisBC invoice to LH	2/19/2019	0.10	\$11.00
Patricia Foster	Scan Hydro invoice to LH	2/28/2019	0.10	\$11.00
Susanna Fok	Gather supporting documents and prepare bank reconciliation for HSBC account for Jan 2019	2/20/2019	0.17	\$25.00
Susanna Fok	check to see that all Interested Parties are receiving email notifications when we upload new documents to Data Rooms in ShareFile as per Neil's request	2/21/2019	0.17	\$25.00
			<u>22.95</u>	<u>\$7,152.40</u>



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Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
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Phone: 778.370.0003
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Date: May 30, 2019
Invoice No. 19 775I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period March 1-31, 2019
in connection with receivership of Morningstar Golf Club Ltd. per the
time report attached

	\$
FEES	8,878.60
DISBURSEMENTS	
Travel to/from site – 312 km personal vehicle	163.43
Meals	11.50
Administrative charge on 26.32 hours @ \$7.00	184.24
	<hr/>
FEES AND DISBURSEMENTS	9,237.77
	<hr/>
GST	461.89
	<hr/>
TOTAL DUE	<u>9,699.66</u>

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report March 1 to 31, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Review Paul K comments and provide GP feedback. Emails with RM, NA and RL	3/4/2019	0.50	\$140.00
David Lindsay	Conference call with GP/NA/RL to review PK comments and offer further responses	3/5/2019	1.00	\$280.00
David Lindsay	Review AP and payroll, approve/release payments, email LH. Review Health Tax requirements, conclude and email LH, RL and GP. Meet with GA, RO, RL and discuss RO works in progress and handover pending RO departure: wells, DEP, effluent, etc. Emails from/to SD (RDN) on effluent dealing with threat of cancellation of effluent agreement. Review Release Agreement (2015) and conclude it is a cross-release from any liabilities arising from any issue on the provision and use of effluent. Advise GA to proceed and work with CK. Discuss DL action on Pic Rights. Inspect dams	3/7/2019	6.00	\$1,680.00
David Lindsay	Call from CoStar, consider emails and open account. Clear emails from RO on fungicide inspection. Call with GP re interested parties and pending visit by TT to MGC	3/8/2019	1.00	\$280.00
David Lindsay	Consider demand from GTT (provider of internet and phone services), research and consider possible fraud - email to GTT for confirmation of account -- no response. Emails with RL and Carma. Call with GP re TT and include RL. Call with TT and arrange meeting with RL at MGC	3/12/2019	1.50	\$420.00
David Lindsay	Respond to RL emails arising from TT visit. Review to use GolfNow and recommend using them	3/15/2019	1.00	\$280.00
David Lindsay	Review AP and cashflow - respond. Email GA re effluent, emails with SD for support	3/18/2019	1.00	\$280.00

Client TIME REPORT FOR BILLING

David Lindsay	Follow up with GTT possible services they provide to MGC, call to GTT billing dept and email to "cmb.csc" requesting contract information and informing GTT of receivership. Emails to RL, providing invoices from GTT billing. Email from RL on matching services to MGC. Agreement RL to follow up on back up to GTT and possible withdraw of services. Emails with RL on FCPC upgrade meeting, GolfNow and Fortis billing	3/19/2019	2.50	\$700.00
David Lindsay	Consider email from SD on use of effluent and saline concentrations and advisement that neither party can be held liable for any problems, and reply. Further emails on effluent and salinity. Consider and release payroll payments	3/21/2019	1.00	\$280.00
David Lindsay	Conference call with GA, JR and RL about the levels of salinity and on how best to move forward considering thresholds and responses. Agree to continue to evaluate inline monitoring and the need for a watering plan and water management plan, incorporating the use of effluent	3/22/2019	1.50	\$420.00
Gary Powroznik	Book conf call with Tim Taylor and NA	3/3/2019	0.10	\$48.00
Gary Powroznik	Conf. Paul K, Tim T re interest in MGC; review January ops report, summarize feedback from PK and circulate to team; tel other prospects; dis DL re status; emails/tel Dennis vd H; tel Andy F	3/4/2019	2.00	\$960.00
Gary Powroznik	Review feedback DL; NA, meeting with Brian vdH and Lee Riggs to review MCG ops and marketing status and strategy	3/5/2019	2.75	\$1,320.00
Gary Powroznik	Received offer from Tim T; emails on ops	3/6/2019	0.25	\$120.00
Gary Powroznik	Tel Tim T re offer; emails on ops matters, effluent	3/7/2019	0.50	\$240.00
Gary Powroznik	Tel DL/RL re three prospects and meeting and review of key information	3/12/2019	0.50	\$240.00
Gary Powroznik	Emails/tel RL re Tim T visit	3/15/2019	0.25	\$120.00
Gary Powroznik	Email V. Adair; emails ops, effluent	3/21/2019	0.25	\$120.00
Gary Powroznik	Tel Ali K re MGC	3/22/2019	0.25	\$120.00
Gary Powroznik	Emails V. Adair re Newell family	3/23/2019	0.25	\$120.00
Gary Powroznik	Emails re Tim T and ops matters	3/25/2019	0.25	\$120.00
Gary Powroznik	Emails DvdH, Randy L re short term; operational issues	3/27/2019	0.25	\$120.00
Gary Powroznik	Emails Rick W of Crowne Isle	3/29/2019	0.25	\$120.00
Neil Atchison	Emails wrt to listing on LoopNet	3/8/2019	0.25	\$95.00

Client TIME REPORT FOR BILLING

Neil Atchison	Voicemail and email to DL re. using water from farm neighbouring Hole 6 as an alternative or additional source of irrigation water	3/11/2019	0.42	\$159.60
Patricia Foster	Receive and respond to creditor enquiry	3/5/2019	0.17	\$18.70
Patricia Foster	Enquire re CRA remittance March 15	3/14/2019	0.10	\$11.00
Patricia Foster	Prepare cheque and remittance form and take to BMO for payment	3/15/2019	0.33	\$36.30
Susanna Fok	Tel Mahe to introduce David Lindsay to follow up on Co-Star and Loopnet listings	3/8/2019	0.20	\$30.00
			<u>26.32</u>	<u>\$8,878.60</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
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250 – 750 W. Pender Street
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Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: May 30, 2019
Invoice No. 19 776I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period April 1-30, 2019
in connection with receivership of Morningstar Golf Club Ltd. per the
time report attached

FEES

\$ 22,110.50

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle
Meals
Administrative charge on 62.19 hours @ \$7.00

163.43
7.99
435.33

FEES AND DISBURSEMENTS

22,717.25

GST

1,135.86

TOTAL DUE

23,853.11

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report April 1 to 30, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Call with RL on operations status, staffing and issues. Review AP, payroll, approve and release payments. Review IHM February report	4/4/2019	1.00	\$280.00
David Lindsay	Review Gowling billing from October, respond to GP. Speak with interested party (TT). And promote MGC and LotG, encourage offers. Update "use of effluent" status report. Email with RL and GP on crosswalks and visit by LF. Call with GP for current information and update for reporting to lenders and for marketing update	4/8/2019	2.00	\$560.00
David Lindsay	Track down current word doc for sales brochure and update, provide to GP and discuss. Query on IHM reporting. Follow up with DV, LR and RH visit to MGC. Review information assembled for visit. Many emails with GP. Follow up BC Health Tax	4/9/2019	6.00	\$1,680.00
David Lindsay	Meeting RL, GA with DV, LR and RH. Tour of course and assets. Review progress on course, operations and issues. Meet GA and RL on effluent use and progress	4/11/2019	7.00	\$1,960.00
David Lindsay	Review and approve AP. Review cashflow, transfer funds to chequing and confirm savings balance to GP. Consider and pay November IHM billing. Follow up copier lease buyout proposal	4/12/2019	1.50	\$420.00
David Lindsay	Spoke with NA on proposed changes to LotG's Lot 2 and required easements for MGC, review email. Provide old plans showing development concept and MGC access points	4/16/2019	1.00	\$280.00
David Lindsay	Review and release payroll. Emails from EP to provide updated information for insurance	4/17/2019	0.50	\$140.00
David Lindsay	Review and endorse plan to purchase monitoring equipment submitted by RM, prepared by RL	4/24/2019	0.50	\$140.00
David Lindsay	Review approve AP, consider cashflow and transfer funds to chequing. WEPP statements for payouts, update schedule, email GP and confirm creditor priorities. Outline preparation of Irrigation Plan for GA and for RL to oversee, email from GP to expedite. Review press release, edits to GP and follow up emails	4/25/2019	3.00	\$840.00
Gary Powroznik	Emails ops issues/tel DL	4/3/2019	0.33	\$158.40
Gary Powroznik	Tel DL re overall cash flow; meeting with Realcor on April 10	4/4/2019	0.33	\$158.40

Client TIME REPORT FOR BILLING

Gary Powroznik	Review emails DL ops, cash flow, effluent, ops matter, Tim Taylor ; review emails with IHM, Randy L, DL re general ops issues	4/6/2019	2.00	\$960.00
Gary Powroznik	Review emails and reports for effluent, dam safety, ops/cash flow for December/January; identify follow up with prospects; tel Randy L re buying group; identify key topics for reporting to secured creditors	4/7/2019	3.00	\$1,440.00
Gary Powroznik	Review outstanding February/March reports and emails to determine content of reports to secured creditor/lengthy call DL: effluent, dam safety, equipment, dike management, irrigation, membership, Gowlings billing; emails NA; interest from T. Taylor	4/8/2019	4.00	\$1,920.00
Gary Powroznik	Emails NA re easements with Lot G and additional land strip to MGU; arrange PF to prepare appendix for report to Realcorp, review content for report to Realcor/tel DvdH re agenda for Thursday visit to MGU; tel/email CAs for MGU and Lot G to Rich W and Azeem M; request access to dataroom for Rich W; draft/final report on Ops to Realcor; draft report on capital items and review effluent rules	4/9/2019	6.00	\$2,880.00
Gary Powroznik	Review IHM report for March, edit, tel Randy L and send to DvdH; emails and tel DL to review content and attachments to capital projects report for Realcor; review DL's draft report and tie into recent attachments, edit and send to DvdH and colleagues; email reports sent to Realcor to D. Cooper	4/10/2019	3.00	\$1,440.00
Gary Powroznik	Tel DL re Realcor visit to golf course and tour; review draft brochures	4/11/2019	1.00	\$480.00
Gary Powroznik	Review IHM cash flow, tel DL re cash management and debrief of Realcor visit; summarize DL changing role; tel RL re Realcor visit, marketing messages and materials; pay bills, IHM November invoice, prepare CoStar and LoopNet listing with S. Fok, review MGC media and marketing copy	4/12/2019	2.50	\$1,200.00
Gary Powroznik	Dis SF and emails from LoopNet and CoStar for listings	4/15/2019	0.50	\$240.00
Gary Powroznik	Review cash flow; emails re insurance renewal	4/17/2019	0.25	\$120.00
Gary Powroznik	Respond to Barrie M re prospect	4/21/2019	0.33	\$158.40
Gary Powroznik	Emails Barrie M; email NA re prospect	4/22/2019	0.33	\$158.40
Gary Powroznik	Tel RL re press release; review offer from T. Taylor; email	4/24/2019	0.25	\$120.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL re WEPP claims, review purchase Order for effluent monitoring equipment and approve and report to DvdH; review cash flow and A/P report; emails on Ops matters; review LoopNet contract; review RL's press release and heavily edit it; obtain feedback and send to media in Southwest BC	4/25/2019	3.50	\$1,680.00
Gary Powroznik	Finalize press release and send to media; follow up w RL; email to J Taka press release and brief update; lengthy call with manager of CoStar/LoopNet	4/26/2019	1.50	\$720.00
Neil Atchison	Discussion with Randy LaRoche re. request for marked crosswalks	4/8/2019	0.25	\$95.00
Neil Atchison	Call from prospect. Call from DL re. marketing status	4/16/2019	0.92	\$349.60
Patricia Foster	Pay legal invoices; amalgamate operating results reports September 2018 to February 2019 for GDP reporting	4/9/2019	0.50	\$55.00
Patricia Foster	Forward Oakcreek and DRM invoices to RL/DL; request CRA remittance information for March from LH	4/11/2019	0.33	\$36.30
Patricia Foster	Prepare remittance slip and pay CRA March remittance at BMO; pay IHM November invoice; pay Golfworld invoice; request additional BMO cheques; pay DL March expenses	4/12/2019	0.75	\$82.50
Patricia Foster	Scan three invoices to RL	4/18/2019	0.10	\$11.00
Patricia Foster	Proof press release for GP	4/24/2019	0.25	\$27.50
Patricia Foster	Scan three Service Canada WEPP letters to DL; update schedule for R&D; pay Beaver Electrical invoice	4/25/2019	0.33	\$36.30
Patricia Foster	Forward BC Hydro invoice to LH; query outstanding amount; receive request to pay directly at BMO; prepare and take cheque to BMO; save copy of Parksville Qualicum Breach News article to Box	4/30/2019	0.67	\$73.70
Susanna Fok	Gather supporting documents and prepare manual bank reconciliation for HSBC account for Feb 2019	4/5/2019	0.25	\$37.50
Susanna Fok	Discussion with GP re amendment on marketing brochure and CoStar listings. File CA and provide dataroom access to Rick W. Create brochure for MGOLF only & amended combined brochure	4/10/2019	1.77	\$265.00
Susanna Fok	Work with GP on entering details on CoStar and Loopnet listings. Email Randy to enquire descriptions on photos to be used on listing	4/12/2019	1.50	\$225.00

Client TIME REPORT FOR BILLING

Susanna Fok	Tel Spencer on listing contract for Loopnet. and making changes from 6 properties to one. Received photo descriptions from Randy and update in CoStar. Re-enter MGOLF material in CoStar after CoStar deleted/amended listing content	4/15/2019	0.42	\$62.50
Susanna Fok	Discussion with GP re listing strategy. Tel CoStar/Loopnet to coordinate meeting with GP re listing. GoTo meeting with Patrick of Loopnet	4/26/2019	1.00	\$150.00
Susanna Fok	Phone meeting with Mahe & GP re Co-Star and Loopnet listings	4/30/2019	0.33	\$50.00
David Lindsay	Email GP, NA re TT for follow through. Consider WCB online submission of quarterly return, emails with LH. Email RL with information to determine easements across LotG, provide suggestion	4/29/2019	1.50	\$420.00
			<u>62.19</u>	<u>\$22,110.50</u>



G. Powroznik Group Inc., Receiver-Manager
 Morningstar Golf Club Ltd.
 #250 – 750 W. Pender Street
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 Canada V6C 2T7
 Phone: 778.370.0003
 Fax: 778.370.0043

Date: August 13, 2019
 Invoice No. 19 777I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period May 1-31, 2019
 in connection with receivership of Morningstar Golf Club Ltd. per the
 time report attached

FEES

41,759.60

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle
 Administrative charge on 113.60 hours @ \$7.00

172.34
 795.20

NON-TAXABLE DISBURSEMENTS

CoStar listing
 Sharefile data room June 2018-May 2019 @ \$80/month

67.00
 960.00

FEES AND DISBURSEMENTS

43,754.14

GST

2,136.36

TOTAL DUE

45,890.50

Please make cheque payable to G. Powroznik Group Inc.
 and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report May 1 to 31, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Response from RL on RoWs to holes #6 and #7, email with NA and follow up	5/2/2019	0.50	\$140.00
David Lindsay	Emails re additional equipment for measuring turbidity of effluent, call with RL, emails with GP and reuest for increase in budget. Develop concept for easements on Lot2 of LotG for holes 6 and 7. Emails on IHM bills and payment. Review of Les Ferber article, conference call with GP and RL. Call with Dam Safety Branch on request for Dam Safety Report for 2018, providing GA access to BCeID. Emails with GA, RL and GP	5/9/2019	6.00	\$1,680.00
David Lindsay	Review increase in employee benefit premiums, email LH and GP. Review emails on LotG easements and on pricing for LotG. Arrange trip to MCG for Friday, review agenda and materials for easement, effluent, insurance and Dam Status Report. Release Drive Vic/MGC. Meet RL discuss current operations, revenues and outlook. Meet GA and complete Dam Status Report online with GA. Update cart inventory and post to dataroom. Meet GA and RL for update on effluent project and update on irrigation plan. Visit LotG and review possible easements and consider impacts on path routing on greens and tee boes and on irrigation piping and valves. Drive Vic/MGC/Vic (4 hours not charged)	5/15/2019	3.00	\$840.00
David Lindsay	Drive Vic/MGC. Meet RL discuss current operations, revenues and outlook. Meet GA and complete Dam Status Report online with GA. Update cart inventory and post to dataroom. Meet GA and RL for update on effluent project and update on irrigation plan. Visit LotG and review possible easements and consider impacts on path routing on greens and tee boes and on irrigation piping and valves. Drive Vic/MGC/Vic (4 hours not charged)	5/17/2019	7.00	\$1,960.00
David Lindsay	Detailed review of irrigation system plan v subdivisions. Overlay of plans and assess boundary limits. Fit sketches of the fairways on to subdivision plan and consider and draw in possible routing for easements. Compile detailed email and attachements to NA, GA and RL in support of pending survey	5/20/2019	4.00	\$1,120.00
David Lindsay	Conférence call with NA	5/21/2019	0.50	\$140.00
David Lindsay	Review NA email and exchange ideas on easements for MGC across LotG	5/22/2019	0.50	\$140.00
David Lindsay	Review AP payment request and cashflow, respond to LH. Follow up with HR benefits provider. Complete and provide EP with insurance renewal details	5/23/2019	2.00	\$560.00

Client TIME REPORT FOR BILLING

David Lindsay	Email and call with GP on update to realization schedule. Follow up with monthly revenue numbers for summary	5/26/2019	0.50	\$140.00
David Lindsay	Called MF (Lakewood), left message re possible source of water for MGC. IK resume to dataroom. Update organization chart in dataroom. Emails with RL and then Chase to enable RL to talk with Chase	5/27/2019	2.50	\$700.00
David Lindsay	Called MoF collections branch to confirm 2019 property taxes can be deferred and there are no proceedings for forfeiture, email GP. Call with GP on plan to complete update to CIM and realization schedule. Transfer funds from savings to chequing. Complete monthly financial schedule for last 3 years, email GP. Review strategic issues summary and update CIM, email GP. Email WEPP statement and advise on priority for settlement	5/28/2019	6.00	\$1,680.00
David Lindsay	GP request for LOI and PSA documents, consider currency of revisions. Review BE request for MSP premium payment and advise LH and RL. Call with GP, RL, RM on operations, revenues, marketing initiatives and operational challenges	5/29/2019	2.50	\$700.00
David Lindsay	Review, approve, release payroll and AP. Request BMO to process payments as there may be a temporary shortfall.. Consider April financial report and update monthly revenue schedule	5/30/2019	2.00	\$560.00
David Lindsay	Review information provided to Realcor. Conference call with Realcor (LR and DV) and with GP, outlining approach to receivership being taken, progress and status and issues. Spoke with GP on realization update. Provide NA with LotG early development concepts	5/31/2019	3.00	\$840.00
Gary Powroznik	Tel Paul S re LoopNet enquiry; lengthy call, send CAs; tel Barry M re investor group; emails RL re Tuesday events and other course for sale; emails ops issues; review March results; review LoopNet listings online and activity to date	5/1/2019	2.00	\$960.00
Gary Powroznik	Emails on operations: WCB, cash flow and salaries, lease invoice; discuss easement issue with NA and key prospects	5/2/2019	1.33	\$638.40
Gary Powroznik	Emails ops issues RL and LH; CWB leases, media; LoopNet enquiry S. Kalin	5/3/2019	0.67	\$321.60
Gary Powroznik	Emails re ops matters	5/4/2019	0.25	\$120.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails RM, RL re ops issues and positive results of tournament; pass info on to Realcor	5/6/2019	0.50	\$240.00
Gary Powroznik	Visit MGC, meet with RL and several members re positive transition and quality of experience; emails new prospects	5/7/2019	1.25	\$600.00
Gary Powroznik	Review Furber report and respond; review cash flow and AP list; tel DL re managing IHM within cash flow; email easement	5/8/2019	1.00	\$480.00
Gary Powroznik	Tel new prospect and tel RL, DL. Emails easements to access fairways 6 & 7 through Lot G; additional equipment for effluent solution; cof. call DL ad RL re report and recommendations/media article on Furber visit, identify course improvements, call with DVdH and LR re update on marketing, operations and feedback on sale process; emails on option on ice machine; cash flow and IHM payments; review and approve golf cart proposal	5/9/2019	4.50	\$2,160.00
Gary Powroznik	Emails RM/PF re cheques for IHM; email RL re cart strategy; voicemail Barry McW re prospect	5/10/2019	0.33	\$158.40
Gary Powroznik	Review LoopNet activity - email/call Dean L and Shawn L; sign CA and return to Ryan J; develop and send updated work plan to engagement team; tel Barry M re key prospect and timing of due diligence; send CAs to DL	5/11/2019	2.00	\$960.00
Gary Powroznik	Emails DL, SF, EP re dataroom; lengthy tel Dean L prospect, send CA	5/12/2019	1.00	\$480.00
Gary Powroznik	Emails prospects: RJ, discuss SF re uploading new reports into dataroom; discuss priority marketing actions	5/13/2019	0.67	\$321.60
Gary Powroznik	Emails Ops LH, DL, SF; review two new prospects and respond to Lillian S	5/14/2019	0.50	\$240.00
Gary Powroznik	Emails Lilian S; dis SF re follow up with LS	5/15/2019	0.25	\$120.00
Gary Powroznik	Emails LH, DL re ops; tel Paul A re MGC	5/16/2019	0.50	\$240.00
Gary Powroznik	Email DL re ops issues; review professional activity/time reports and discuss with NA	5/17/2019	1.50	\$720.00
Gary Powroznik	Emails EP re Paul H; review professional time activity reports for July and August; review LoopNet ads	5/20/2019	1.50	\$720.00
Gary Powroznik	Review August professional activity and time report, provide edits and approve; review BF's media story; review approval required for flat/hr charge for specific disbursements	5/21/2019	1.50	\$720.00
Gary Powroznik	Review CB's email re Receiver's charges; review professional time and activity report for September and discuss NA need for survey work	5/22/2019	1.25	\$600.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails on employee benefits changes; review cash flow/discuss DL; emails RL and DL re historical ops information to compare current ops; review survey proposal re easements from Lot G; tel DC to provide brief update. Review professional time and activity reports for October to December 2018 for accuracy;	5/23/2019	3.50	\$1,680.00
Gary Powroznik	Finalize billings and activity reports for September/October 2018; emails/tel DL re update Sharefile for Executive Summary of key due diligence info; tel BM and MF re buyer interest; dis water use with MF and DL; dis changes to CIM with DL	5/24/2019	2.00	\$960.00
Gary Powroznik	Review, edit CIM and make additional changes; email DL to add to it, update core binder for priority Receiver activity and reporting; review professional time and activity reports for December 2018 to April 2019 and approve for draft billings; prepare updated strategy for key prospects, 2018 budget and historical ops performance	5/26/2019	3.75	\$1,800.00
Gary Powroznik	Emails/tel DL re summary of strategic issues; review DL changes to CIM; redraft paper on Strategic Issues; tel RL re review wage hike and rationale; assess performance against budget	5/27/2019	3.00	\$1,440.00
Gary Powroznik	Review BMO bank reconciliation; request legal assessment for easement on Lot G; confirm property tax collection rules; emails LR/DvdH re wage adjustment and protocol with Union and summary of information forthcoming prior to DvdH departure; emails SF re two prospects, emails CF; emails to RM re April results, ops review; plan updates for secured creditors	5/28/2019	3.00	\$1,440.00
Gary Powroznik	Emails RM re ops; review April ops results; review industry article; review PSA for MCG and send to BMcW with Lot G PSA; prepare for and hold conf. call with RM, RL and DL; tel Paulina K re easement for Lot G - provide background info	5/29/2019	3.75	\$1,800.00
Gary Powroznik	Review financial results for April 2019, emails to RM re current and projected position of MGC, current cash flow; determine WEPP priority; compare YTD results with budget; review April 19 reports to Realcor; tel L. Riggs re final debrief with DvdH; provide Oct/18 reports; dis PF re preparation of Appendices for report; identify topics for report	5/30/2019	4.00	\$1,920.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails re cash management; review historical/current revenues comparison with DL and prepare for Realcor conf. call; chair conf. call with LR, DvdH, DL re review September, 200 30, 2018 realization summary and provide updates and other key issues to help DvdH transition file to LR; tel LR re water rate adjustment - send letter to K. Knowles; provide DvdH with draft billings for July-October for review prior to departure	5/31/2019	3.50	\$1,680.00
Neil Atchison	Email to prospect. Call from DL about easements across proposed Lot G. Reviewed and sent email about DL's proposal for the easements	5/7/2019	1.50	\$570.00
Neil Atchison	Updating CIM, and email to DL about further updates	5/8/2019	1.67	\$634.60
Neil Atchison	Email to Randy LaRoche re. easement across Lot G. Email to DL re. separate easements for irrigation lines and other utilities	5/9/2019	2.75	\$1,045.00
Neil Atchison	Emails with DL re. status of locating easements for MGC	5/17/2019	0.25	\$95.00
Neil Atchison	Call with interested party	5/20/2019	0.50	\$190.00
Neil Atchison	Reviewing emails from DL re. easements. Arranging GTM with DL	5/21/2019	4.17	\$1,584.60
Neil Atchison	Draft email to McElhanney re. surveys for easements across Lot G	5/22/2019	1.92	\$729.60
Neil Atchison	Revising marketing brochure. Reviewing and approving proposal from McElhanney for surveys and plans related to MGC easements across Lot G. Email to GDP re. selecting a lawyer for preparing and registering the easements	5/23/2019	2.42	\$919.60
Neil Atchison	Emails, etc. regarding easements	5/28/2019	0.50	\$190.00
Patricia Foster	Pay BC Hydro invoice, scan Oakcreek invoice to DL/LH; scan WCB letter to LH; scan WEPP statement to DL	5/1/2019	0.33	\$36.30
Patricia Foster	Receive instructions to prepare cheques for CRA and IHM, prepare same, and make payment to CRA at BMO branch	5/14/2019	0.67	\$73.70
Patricia Foster	Adjustments to time entries and preparing draft invoice for October 2018	5/24/2019	2.50	\$275.00
Patricia Foster	Complete draft billings for November and December 2018	5/28/2019	0.75	\$82.50
Patricia Foster	Prepare and review reports of professional activity and expenses for the months of Jan-Apr 2019 and prepare draft invoices	5/30/2019	1.50	\$165.00

Client TIME REPORT FOR BILLING

Patricia Foster	Prepare letter to secured creditors re wage increase; prepare pdf of IHM March and April reports for GP reporting purposes	5/31/2019	0.67	\$73.70
Susanna Fok	Gather supporting documents and prepare manual bank reconciliation for account ending 032 for Mar 2019	5/3/2019	0.25	\$37.50
Susanna Fok	Provide dataroom access to Ryan Jenkins	5/7/2019	0.17	\$25.00
Susanna Fok	Review and attached Exhibits to IHM Dec 2018, Jan-Mar 2019 Financial & operations reports & upload to data room	5/13/2019	0.50	\$75.00
Susanna Fok	Gather supporting documents and prepare manual bank reconciliation for account ending 032 for April 2019	5/27/2019	0.25	\$37.50
Susanna Fok	Follow up text, tel & email with active prospects Minnie Wang, Sallie Lin, & Lillian Sun. Provide data room access to SL again	5/28/2019	1.33	\$200.00
			<u>113.60</u>	<u>\$41,759.60</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: August 13, 2019
Invoice No. 19 778I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period June 1-30, 2019
in connection with receivership of Morningstar Golf Club Ltd. per the
time report attached

FEES

47,427.50

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle x 2
Administrative charge on 137.99 hours @ \$7.00

344.68

965.93

NON-TAXABLE DISBURSEMENTS

CoStar listing (GST exempt)
Sharefile data room (GST exempt)

67.00

80.00

FEES AND DISBURSEMENTS

48,885.11

GST

2,436.91

TOTAL DUE

51,322.02

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report June 1 to 30, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Call CRA to move April RP payment to 0001 to 0002. Receive MGC 2019 property tax notice, post to data room, update realization schedule and confirm with RL/LH tax is payable on sale of MGC assets. Follow up info for insurance renewal. Confirmed meeting with MF scheduled for June 6 re farm water and request GA to attend	6/4/2019	2.50	\$700.00
David Lindsay	Call from WCB re debt 1/6/18. Review GP draft email for 3/ and 4/ financials and summary, respond to GP, edits to reports needed. Review emails to CWB. GP considering groundwater study for MGC, NA emails refer. Email GP on water options	6/5/2019	1.50	\$420.00
David Lindsay	Travel Vic/MGC 2 hours not included. Meet with RL for update on operations and discuss. Meet with MF of Lakewood with GA and tour farms to understand their water sources and systems, consider and discuss its availability and use by MGC. Discuss with RL. Review encroachments of MGC into LotG and required easements for access to holes 6 and 7, visit area, consider alignment of easements and drainage ditch. Exchange emails with GP on WEPP. Travel MGC/Vic 2 hours not included	6/6/2019	8.00	\$2,240.00
David Lindsay	Review observations of MGC encroachments and consider appropriate routing of easements for golf paths and for the irrigation supply across LotG, prepare emails, call with NA/RL and provide 2 options, discuss with NA. Consider AP request and cash flow and approve. Prepare paper on visit to Lakewood farms summarizing water sources, network, ponds, etc and related issues, email GP/NA and follow up with MF. Emails re use of consultant. Clear emails	6/7/2019	6.00	\$1,680.00

Client TIME REPORT FOR BILLING

David Lindsay	CIM updates, call with GP and PF. Review well application advisement. Call with NA on using Waterline for water study and option development. Call with DD (Waterline) and discuss water requirements for MGC and possible water sources, particularly the wells and aquifer, arrange 10.30 conference call 12 June. Email from RDN on effluent, share with GP and ask GA on how best to respond. Consider IHM operations report for May	6/11/2019	5.50	\$1,540.00
David Lindsay	Upload IHM reports for April and May. Prepare outline for conference call with NA and DD. Call with GP/RL on use of effluent and the request from RDN on how MGC will comply with MoE permit. GP asks RL to outline. Review outline response for SD and comment	6/12/2019	5.00	\$1,400.00
David Lindsay	Emails from LH advising payroll and cashflow requirements, response to GP to adjust draws. Request BMO to not NSF. Email from MF (Lakewood) on farm wells and volumes - request well logs, etc. Request info from GA re wells. Review and advise NA on proposal from Waterline. Call with GP on cashflow, RM email on effluent and request from RDN re permit. Update info on Lakewood	6/13/2019	4.00	\$1,120.00
David Lindsay	Calls with CRA to recover GST refund. Emails regarding T2s for MGC, also to SM requesting completion. Review update on paper "water resources". Calls with GP on effluent, follow up emails with RL, GA and GP. Call with NA to defer water resource consultant pending lender approval. Emails re April IHM reports. Call with GP on BMO overdraft, follow up emails. Post well status to dataroom	6/14/2019	4.50	\$1,260.00
David Lindsay	Info from GA on driller of the MGC wells. Sent request to GW Solutions for well drilling logs	6/16/2019	0.50	\$140.00
David Lindsay	Emails to Waterline setting up phase 1 study on LotG, consider revised quote for MGC. Receive reply from GW, follow up for quicker turnaround, and advise GA and Waterline. MoE acknowledges MGC intent to use effluent. Emails with NA on encroachment of MGC on LotG and confirmation of easements. Consider info on prospect cicc.	6/17/2019	2.50	\$700.00

Client TIME REPORT FOR BILLING

David Lindsay	GW provides well logs, forward to Waterline. Emails governing the phase 1 work on LotG and on wells drilled by Fyfe. Request logs from Fyfe. Exchange emails GP/RL on GTT outstanding account and how to backstop possible disruption of service, deciding to transfer service to Shaw	6/18/2019	2.00	\$560.00
David Lindsay	Contact GTT, no reply, proceed to have Coastline coordinate transfer to Shaw	6/19/2019	1.00	\$280.00
David Lindsay	Confirm contact info for Fyfe, send follow up (no reply). Emails with LR/GP on work by Waterline and issues on farm water and effluent transfer pump. RL emails on fencing details around pond. Discussions re Coastline contract	6/20/2019	2.00	\$560.00
David Lindsay	Review emails on the VOIP phones/internet, consider the issues, calls with GP and RL and email follow up with GTT. Consider proposal to build fence, discuss with GP and provide approval to RL. Call with MF and arrange for him to outline how Lakewood would provide water to MGC, arrange to meet 27 June. Emails to RL on how water can be moved from farm to MGC. Email MF for copy of water licenses. Discuss with GP and RL status of effluent project. Follow up with SD (RDN) on communications with MoE, reply to email. Review AP and cashflow. Continue with Irrigation Plan	6/21/2019	5.00	\$1,400.00
David Lindsay	Call from RL internet has been cut off by GTT. RL to follow up with Shaw and has it reinstated via the tv account	6/22/2019	1.00	\$280.00
David Lindsay	Emails and calls with RL and GP about the RDN's effluent transfer pump, discussions on how to fix or replace and how to move forward. Research Flowserve and VTPs. Plan approach and determine how best to resolve, emails to RL and GP. Emails and call with GP on GTT cutting off the internet	6/23/2019	4.00	\$1,120.00
David Lindsay	Consider AP listing and approve. Realcorp approves easements. Coastline declines business with MGC	6/24/2019	1.50	\$420.00
David Lindsay	Emails GP on Abrams, McCracken's accountant. LH question on filing GST return; pending outstanding refund, emails with GP on requirement to file T2s. Share string of emails on 60 day retention issue with RL	6/25/2019	1.00	\$280.00

Client TIME REPORT FOR BILLING

David Lindsay	Follow on email exchanges on filing T2s and pre-requisite for RT0002 refund to be released. NA/GP exchange on phase 1 study, clarifications on LotG study. Lakewood data given to Waterline. Insurance renewal received, call with GP, emails on valuation of buildings	6/26/2019	2.50	\$700.00
David Lindsay	Travel Vic/MGC 2 hours not included. Review and release payroll. Meet with RL discuss the phones being cut off by GTT and response. Follow up with GTT, calls and emails exchanged - GTT not willing (or able) to reconnect. Meet David Steingard, prospect. Meet with MF on update on use of farm water and necessary arrangements. Detailed report of GP on use of farm water, repairing the VTP transfer pump and other work on the effluent system. GP sends to RL. Travel MGC/Vic 2 hours not included	6/27/2019	7.50	\$2,100.00
David Lindsay	Email GP Abrams contacts. Realcorp approves the strategies for the farm water and repairing the pump, email instructions to RL and GA. Follow up Fyfe well data request. Chef Mel resigns, emails. Calls with LP to action phones. Calls with GTT and emails, invoices and statement provided. GTT confirm they will not reconnect without payment of account. Exchange emails RL and he with Shaw to connect phones	6/28/2019	6.00	\$1,680.00
Gary Powroznik	Review priority actions and reporting needs to secured creditors	6/1/2019	1.00	\$480.00
Gary Powroznik	Review materials to send to CWB	6/2/2019	0.50	\$240.00
Gary Powroznik	Tel/email Lillian re potential buyer	6/3/2019	0.33	\$158.40
Gary Powroznik	Prepare and send J. Taha update reports on Oct 2018-Feb 2019 ops, prepare report for March-April 2019 results	6/4/2019	2.00	\$960.00
Gary Powroznik	Finalize report on March-April ops; review with DL, IHM to correct March report; send to Realcor and CWB; emails J. Taha, emails/tel LR; dis NA/email DL re review for additional water supplies; email Pinchin; emails RM/Lee re potential meeting	6/5/2019	3.00	\$1,440.00
Gary Powroznik	Emails DL re CIM and water supply; WEPP statement review/email DL; discuss PF re reconcile billings to time charges for NA/DL	6/6/2019	0.67	\$321.60

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails DL re WEPP; review cash flow and AP run; review CAs from Clinton L and respond to questions; emails DL re back up water resources; review summary of initial findings of additional nearby water	6/7/2019	1.50	\$720.00
Gary Powroznik	Emails C Li re CA deficiency; review and edit revised CIM; pay balance of August 2018 Receiver Fees	6/9/2019	2.00	\$960.00
Gary Powroznik	Finalize review/edit of CIM; emails DL; emails J. Yeh re LoopNet enquiry; dis NA re engineer's report on potential easement through Lot G	6/10/2019	1.50	\$720.00
Gary Powroznik	Review CIM with DL and approve changes; emails new LoopNet prospect and Barry M; review May ops report; email RM re expand report; tel RL re results for May and June; emails effluent	6/11/2019	2.00	\$960.00
Gary Powroznik	Emails CIM, tel/email RL, DL effluent permit and pump concerns, priority action and back up supply and potential retention of consultant; dis SF re follow up with prospects, approve LoopNet invoice; review summary of CIM changes and send to current prospects; tel and emails Barry M re potential offers	6/12/2019	2.00	\$960.00
Gary Powroznik	Review AP/cash flow; email to IHM re keep within cash flow means; tel DL re clarification of approach on effluent fix; provide LH with GST paid on professional fees; tel DL re prospect for MGC - provide details and CA; email RM re effluent issues	6/13/2019	2.00	\$960.00
Gary Powroznik	Emails well licences, emails GST refund holdback; call BMO re overdraft protection needed; emails DL, RL, RM re notice of renewed use of effluent to MoT	6/14/2019	1.00	\$480.00
Gary Powroznik	Emails C. Li re CAs/access to dataroom	6/15/2019	0.25	\$120.00
Gary Powroznik	Email re well drilling; emails SF and Clinton L e dataroom access	6/16/2019	0.33	\$158.40
Gary Powroznik	Review status of easement work; edit and sign covering letter to Lot G owner to approve draft specs of easement, email DL, SF re responses provided to prospects; tel Lee R re potential offer on golf course and possibly Lot G	6/17/2019	1.00	\$480.00
Gary Powroznik	Emails/tel DL & RL US telcom bill/alternate service; emails on well digging; review NA professional activity report on MGC; emails on easement details to lawyers	6/18/2019	1.00	\$480.00
Gary Powroznik	Emails re well drilling, ops, cash flow	6/19/2019	0.50	\$240.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Review water study proposal and summarize for Lee R; review change in phone service, emails and Telus contract; ask questions on reduced capacity; review NA's email to Lee R re easement	6/20/2019	1.33	\$638.40
Gary Powroznik	Tel and emails DL, RL re new tel service, fencing, effluent status and actions; alternative water source - farm; review cash flow; emails re Forest Lakewood water; review correspondence re legal survey status for easements	6/21/2019	1.75	\$840.00
Gary Powroznik	Emails DL re water supply from farm; review ops for May 19 - email to DK; emails RL, DL re effluent pump and options; email/tel P. Lotz to discuss need	6/22/2019	1.75	\$840.00
Gary Powroznik	Emails DL, RL, prepare strategy and hold lengthy conf. call to consider options to fast track pump repair/replacement for effluent program or alternate water supply	6/23/2019	2.00	\$960.00
Gary Powroznik	Emails approval of Lot G Holdings for easement; emails NA, RL, DL re easement work plan, sign McElhaney's final subdivision work, emails/tel DL re Flowserve Pump status and options	6/24/2019	1.00	\$480.00
Gary Powroznik	Tel/emails re David S re sale process, emails GST remittance; call from GST to review refund request, tel Scott Cooper marketing company; emails easements and water study proposal; dis DL status of pump, timing of solution and back up water source	6/25/2019	2.25	\$1,080.00
Gary Powroznik	Email/tel Barry M re prospects; emails DL re MGC account; emails re hydrogeological assessment MGC; review cash flow	6/26/2019	0.75	\$360.00
Gary Powroznik	Email LH/DL; review cash flow; emails re Farm water/agrologists; review DL's summary of pump options/timing; tel DL to review option; tel Lee R re water strategies; provide supporting materials; text/emails re Davis S. prospect	6/27/2019	1.25	\$600.00
Gary Powroznik	Emails DL/RL and tel Lee re feedback on pump repair; email DL re Farm water plan, effluent pump/plan readiness; telephone service provider; tel Barry M. re European purchaser	6/28/2019	1.50	\$720.00
Gary Powroznik	Emails DL, RL re loss of phones; tel RL and Jayme L re see if phones can be reinstalled over weekend	6/29/2019	0.50	\$240.00
Gary Powroznik	Emails RL re phones still out; emails re document lost business and time spent re loss of telephones	6/30/2019	0.50	\$240.00

Client TIME REPORT FOR BILLING

Neil Atchison	Email to McElhanney re. status of as-built survey for easements	6/3/2019	0.08	\$30.40
Neil Atchison	Discussion with GDP re. engaging Waterline to assess options for providing more water to MGC. Call to DL on this subject	6/5/2019	0.25	\$95.00
Neil Atchison	Call with DL re. proposal from Waterline. Email to Waterline. Email to DL and RL, and McElhanney re. McElhanney's encroachment survey plan. Review of plan	6/6/2019	1.17	\$444.60
Neil Atchison	Call from Waterline re. proposal. Call with DL re easements and Waterline proposal. Review of easement options	6/7/2019	1.92	\$729.60
Neil Atchison	Emails and calls re. easements	6/10/2019	2.83	\$1,075.40
Neil Atchison	Call with DL and email to arrange conference call with Waterline. Updating CIM	6/11/2019	0.50	\$190.00
Neil Atchison	Preparing for and participating in conference call with Waterline and DL re. proposal. Follow-up email to Waterline	6/12/2019	1.58	\$600.40
Neil Atchison	Emails and calls re. easements	6/13/2019	0.58	\$220.40
Neil Atchison	Discussion with GDP re. Waterline proposal and emails to them. Call with McElhanney re status of work on easement plan. Sent signed LOE for the legal survey plan of the easements to McElhanney	6/14/2019	1.58	\$600.40
Neil Atchison	Review of sketch plan of proposed easements. Email to DL for comments on the proposal. Draft and sending letter to Holdings re. easements	6/17/2019	3.25	\$1,235.00
Neil Atchison	Email to Gowlings requesting feedback on the Sketch Plan of the proposed easements crossing Lot G. Email to Don Cooper re. easements.	6/18/2019	4.25	\$1,615.00
Neil Atchison	Emails to Waterline and DP re. request for information. Email to client re. easements. Follow-up emails to Gowling and McElhanney	6/20/2019	1.42	\$539.60
Neil Atchison	Call from Gowling re. easements. Preparing for and meeting with Gowling re. easements	6/21/2019	1.17	\$444.60
Neil Atchison	Email to McElhanney approving work re. easements across Lot G	6/24/2019	0.75	\$285.00
Neil Atchison	Emails to McElhanney re. easements, and Waterline re. their proposal	6/25/2019	0.50	\$190.00
Patricia Foster	Forward CWB invoice to LH	6/4/2019	0.10	\$11.00
Patricia Foster	Pay IHM January invoice; forward DRA Trucking invoice to LH; request additional supply of BMO cheques for Vancouver use, forward WEPP statement to DL	6/6/2019	0.50	\$55.00
Patricia Foster	Correct formatting issues in CIM; receive phone call re sale of golf course and pass to SF; scan and forward invoice to LH	6/11/2019	0.83	\$91.30

Client TIME REPORT FOR BILLING

Patricia Foster	Update summary of GST paid on account and forward to LH; scan Oakcreek invoice to LH, prepare remittance slip and cheque for CRA May payment; receive phone enquiry re golf course and pass to GP	6/13/2019	0.67	\$73.70
Patricia Foster	Pay CRA remittance at BMO; pay Gowling legal fees	6/14/2019	0.33	\$36.30
Patricia Foster	Scan four invoices to LH and advise of an address change	6/18/2019	0.25	\$27.50
Patricia Foster	Scan BMO statement to LH	6/28/2019	0.05	\$5.50
Susanna Fok	Tel F/U with prospect's agent Lillian (Lixin Liu)	6/3/2019	0.40	\$60.00
Susanna Fok	Compile operation & financial report for GP due to amendments	6/5/2019	0.33	\$50.00
Susanna Fok	Tel F/U with Joyce Yeh and email CA. Gather supporting documents and prepare manual bank reconciliation for account ending 032 for May 2019. Update active prospects list and email CIM update to 5 active prospects. Contact Loopnet to clarify billing details	6/12/2019	1.00	\$150.00
Susanna Fok	Email prospect Joyce Yeh and provided data room access	6/13/2019	0.20	\$30.00
Susanna Fok	File CA from Joyce Yeh and update Active prospect list. Assist JY to setup and login to dataroom	6/14/2019	0.42	\$62.50
Susanna Fok	Review GP's feedback and email reply to JY's enquiries	6/16/2019	0.42	\$62.50
			<u>137.99</u>	<u>\$47,427.50</u>



G. Powroznik Group Inc., Receiver-Manager
Morningstar Golf Club Ltd.
#250 – 750 W. Pender Street
Vancouver, BC
V6C 2T7

G. Powroznik Group Inc.
Licensed Insolvency Trustee
250 – 750 W. Pender Street
Vancouver, British Columbia
Canada V6C 2T7
Phone: 778.370.0003
Fax: 778.370.0043

Date: August 16, 2019
Invoice No. 19 779I

GST REGISTRATION # 84987 3021 RT0001

For Professional Services Rendered during the period July 1-31, 2019 in connection with receivership of Morningstar Golf Club Ltd. per the time report attached

FEES

\$ 41,667.60

DISBURSEMENTS

Travel to/from site – 312 km personal vehicle x 2
Administrative charge on 120.85 hours @ \$7.00

344.69
845.95

NON-TAXABLE DISBURSEMENTS

CoStar listing (GST exempt)
Sharefile data room (GST exempt)

67.00
80.00

FEES AND DISBURSEMENTS

43,005.24

GST

2,142.91

TOTAL DUE

45,148.15

Please make cheque payable to G. Powroznik Group Inc.
and return one copy of invoice with your payment

Client TIME REPORT FOR BILLING

G. Powroznik Group Inc. Receiver-Manager for Morningstar Golf Club Ltd.
Time Report July 1 to 31, 2019

	Description	Transaction Date	Time Spent	Billed Value
David Lindsay	Emails/calls with RL and GP on the cutting of phones by GTT and response to get them reconnected by Shaw	7/2/2019	1.50	\$420.00
David Lindsay	Complete summary of issues/actions regarding the phone lines/internet. Call with GP and RL. Assess time and cost from the shutdown. Determine possible position to take with GTT. Call non-MGC lines being billed to MGC to inform them of the error in being on the MGC invoices. Emails with RL re Shaw reconnect. Call with GP on response. Emails with Beaver, then RL and GA and the RDN on progress to rebuild VTP. Email from RDN on progress. Emails with RL re ME (chef). Billings from GW sent to GP. NA correspondence on LotG easements for MGC. Call with GP to discuss water flow from Lakewood farm and billing from GW	7/3/2019	7.00	\$1,960.00
David Lindsay	Edit GTT rebuttal paper, respond to GP, further emails. Consider payment terms for suppliers to farm water project, pricing, respond	7/4/2019	2.00	\$560.00
David Lindsay	Call with CWB re payment under lease, request payment details and follow up. Endeavours to have New Line parts ordered and delivered under a credit account. Consider report on LotG water sources. Call with ep and GP on insurance values, provide bases used. Review, approve AP and review cash flow, request GP to arrange for longer term forecast, including residual liabilities to be identified. Review, respond to NA on easement provisions, need to ensure grantee's ability to cross is included, call with NA	7/9/2019	5.00	\$1,400.00

Client TIME REPORT FOR BILLING

David Lindsay	Travel Vic/MGC 2 hours not included. Stop at Beaver for update on VTP. Meet with GA, then RL to outline agenda/approach with MoE re use of effluent. Discuss operations and status of ME. Meet with GA, RL, Don M (QP) and MoE (BV and MM) for extensive discussion on using/managing the effluent and requirements for monitoring and for disinfection. Tour irrigation system and monitoring wells and sample points on creek. MoE request submission of a plan. Call with GP on MoE and on supply of and payment for parts for the farm water transfer system. Email with DM on monitoring matrix. Review IHM ops report for June, respond. Travel MGC/Vic 2 hours not included	7/10/2019	8.00	\$2,240.00
David Lindsay	Email from RL on the roles to prepare the plan for MoE, consider, respond. Prepare plan outline and draft content, submit to DM, RL, GA. Resolve roles and confirm approach and compensation for DM	7/11/2019	4.50	\$1,260.00
David Lindsay	Payroll review and release, ensuring employees will get paid today. Follow up payment by PF of source deductions. Follow up on VTP project. Update emails to GP, RL, GA and to RDM on the effluent project. Email LR on pending visit to MGC. Emails RL re use of reclaimed water in irrigation on web-page	7/12/2019	4.00	\$1,120.00
David Lindsay	Travel Vic/MGC 2 hours not included. Meet with GA for update on farm water, completing update. Review meeting outline with RL. Meet with Realcorp LR and BC and with RL and GA, provide updates on operations, effluent, the farm water, tour parts of the course and the lagoons. Call GP and update. Clear emails. Travel MGC/Vic 2 hours not included	7/15/2019	6.50	\$1,820.00
David Lindsay	Review of SAP for the use effluent, respond, and further exchanges with on the proposed plan for disinfection and monitoring. Emails with MoE. Review of progress to use farm water. Consider the status of the phone lines with GTT and progress to have them moved to Shaw. Emails and discussion on prospect	7/16/2019	7.00	\$1,960.00

Client TIME REPORT FOR BILLING

David Lindsay	Email GP re closing GTT account and issuing (drafted) position letter. Contact GA and MF for updates on the farm water . Progress SAP and signage and VTP rebuild. Advise GTT to close account. Site plans to insurance valuator	7/17/2019	5.00	\$1,400.00
David Lindsay	Respond to Oakcreek re pre 1 June 2018 balances. Notice from RDN on extra costs re transfer pump facility	7/18/2019	0.50	\$140.00
David Lindsay	Call with GP re possible liaison with golf club promoter/designer and coach, emails with RL. Call with GP on water consultant. Emails on status of water and effluent	7/19/2019	2.00	\$560.00
David Lindsay	Call to MoE, left message. Call to Beaver for update on VTP, delays in parts deliveries. Call from SunCorp for meeting July 29 at MGC, providing RJ with excerpt of building data from CIM. Emails from RJ on visit. Email Beaver on late install of VTP. Correspondence re Arbutus sale. Peruse emails on pulling effluent for bench tests	7/22/2019	2.50	\$700.00
David Lindsay	Calls with GA and RL, covering status of farm water and of the work required by the effluent permit. Call to MM of MoE on SAP approval. Email MF of Lakewood on water volume disparity. Review proposal from Waterline for groundwater phase 1 study and email DD. Call with RL on GTT/Shaw. Peruse the Kayson business plan	7/23/2019	2.00	\$560.00
David Lindsay	Update to LR on the proposed phase 1 groundwater study, follow up with GP, acknowledged by LR. Request update from Beaver. Peruse June financial report from IHM, note poor results. Request update from MoE	7/24/2019	2.50	\$700.00
David Lindsay	Review and release payroll. Issue with cash flow and funding. Call with LH and RL. Review disinfection email from DM and respond. Call with GP, review emails on VTP. Consider McElhanney proposal to design ditch at hole 5, email RL	7/26/2019	3.50	\$980.00
David Lindsay	Speak with RL on Chef Mel and on AP getting behind, replies to CM and RL. Emails from RDN on advice to reduce chlorine, then from DM, consider implications of ideas	7/29/2019	2.00	\$560.00

Client TIME REPORT FOR BILLING

David Lindsay	Receive approval from MoE of the SAP, follow up copy of 1991 disinfection procedures provided by MoE. Follow up with RL with round table meeting to be held soon to discuss status and next steps in dealing with reclaimed water, email from DM. Follow up NA email on ditch design. Consider Waterline timing for phase 1 study, emails with NA. Email GA for status of farm water. Email RL/GA on controlling geese. GA advises effluent is flowing, update given to LR/GP. Review 25 July emails from GP/BM re Kayson Golf	7/30/2019	5.00	\$1,400.00
David Lindsay	Call with MF Lakewood re farm water, low volumes, their lack of oversight, agree to delay for 7-10 days, update to GP/LR. Review revised budget forecasts for 11/19 and 11/20 by IHM, provide comments to GP, RM, RL. Email GP on marketing opportunities, GP reply. Request GP/RM to provide carryover of unpaid AP and comments as of end September	7/31/2019	3.00	\$840.00
Gary Powroznik	Emails GTT (Varsha), request info from management team for a response, emails tel connectivity	7/1/2019	0.67	\$321.60
Gary Powroznik	Set up meeting with RM, GTT draft response, tel re-installation of service	7/2/2019	0.25	\$120.00
Gary Powroznik	Emails/tel DL, RL re GTT's action, information needed for response; Shaw's new service; outline response format; McElhanney's survey plan/certificate; review well drilling and tie into plan to use Lakewood's water; review emails re repair pump for effluent and budget for Lakewood water	7/3/2019	2.75	\$1,320.00
Gary Powroznik	Emails re farm water expenses; email Clinton L prospect, emails re MoE visit re effluent use; request pro-active preparation for visit; emails BLH/tel re technical approval for fee payment/approval, concerns over legal costs and inability to settle; edit response to GTT re cut-off of services and damages; lengthy meeting with Lee R and RM to discuss progress and prospects of MGC; review new insurance policy	7/4/2019	3.75	\$1,800.00
Gary Powroznik	Email/tel DL re costs for fresh water supply and feedback re GTT	7/5/2019	0.50	\$240.00
Gary Powroznik	Review emails DL re pumps for water back up; tel Barrie M re prospects to acquire MGC; emals DL, NA re summarize BM's stakeholders and intent	7/6/2019	1.25	\$600.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Discuss NA re second prospect; emails re cash flow and effluent system repairs and farm water transfer; review 2019 insurance policy/email EP and DL with queries	7/8/2019	1.00	\$480.00
Gary Powroznik	Emails DL re cash flow, review response to insurance questions; dis DL; emails to EP and Lee; approve new policy, tel Barrie M and Danny S re letter from W. Hicks; review and discuss Kayson's strategy and need for local funder; review draft easement agreements and emails; emails re purchase for farm water pumping; critique W. Hicks' letter	7/9/2019	3.00	\$1,440.00
Gary Powroznik	Emails RM re hose purchase, June report, budget requests, reviewing options to pay New-Line and finalize; emails DL, GA, RL re equipment delivery, pumping timetable; tel/emails BM, DS re Kayson prospects and how to fit MGC; discuss CF re due diligence needed; emails re new insurance policy and documentation needed; review June 2019 Ops report from IHM and cash flow; email DL re Realcor visit; email Lee R re strategy on MGC prospects vs Lot G prospects	7/10/2019	5.50	\$2,640.00
Gary Powroznik	Develop priority work plan and supporting materials; tel LR re MGC prospects vs Lot G; discuss PF re report amalgamation for distribution; New-Line queries; review LoopNet report, draft report for secured creditors	7/11/2019	3.50	\$1,680.00
Gary Powroznik	Tel RM re status and work plan revisions, emails DL re status of MoE review; pump repair, effluent spraying manau; finalize and send report to Taha and Riggs; review amendments to easement	7/12/2019	1.50	\$720.00
Gary Powroznik	Emails re water/effluent, tel DL re Realcorp visit, review/approve Replacement Cost proposal; emails re Kayson	7/15/2019	1.00	\$480.00
Gary Powroznik	Tel Lee and Brian Cochrane re strategy on golf course, upcoming reports and decisions; review CF's initial assessment of Kayson and discuss DL; email B. Cole	7/16/2019	2.00	\$960.00
Gary Powroznik	Emails/tel DL: GTT close account, replace with Shaw, review MoE submission for effluent monitoring and discuss with DL and consider effect on insurance coverage; pump repair; prepare summary of questions for Barrie McW/lengthy tel call	7/17/2019	2.75	\$1,320.00
Gary Powroznik	Read article re sale of Arbutus Ridge Course and send work plan to MGC team; email effluent	7/18/2019	0.50	\$240.00

Client TIME REPORT FOR BILLING

Gary Powroznik	Emails Randy L re Arbutus Ridge; tel Barrie M re Kayson JV, Arbutus Ridge feedback; tel/email DL re water projects; emails NA re Arbutus Ridge; emails RL re possible Kayson JV	7/19/2019	1.50	\$720.00
Gary Powroznik	Emails re Arbutus Ridge comparison, update of effluent/water	7/22/2019	0.50	\$240.00
Gary Powroznik	Review Kayson business plan, disc with Barrie and summarize approach by email for DL; emails/tel Clair Y re prospect; emails water survey	7/23/2019	2.50	\$1,200.00
Gary Powroznik	Emails/tel DL re Waterline proposal and strategic importance; emails with Lee R re water priorities and strategy for Waterline proposal; review McElhanney invoice re easement; review June ops results, tel/email Lucas Cao re CA and partner	7/24/2019	1.50	\$720.00
Gary Powroznik	Emails/tel re water supply; emails/tel Clair Y and Nanaimo prospect; tel RL re update on ops; tel BMCW and read proposal and disc DL with work plan; review cash flow, emails re conserve cash, new prospect	7/25/2019	1.50	\$720.00
Gary Powroznik	Emails, RDN effluent; testing and chlorinating the water; review cash flow and arrange additional funds; review complexities on disinfection process	7/26/2019	1.33	\$638.40
Gary Powroznik	Email Barrie M., emails re effluent progress	7/30/2019	0.25	\$120.00
Gary Powroznik	Emails re ops, effluent farm water; funding, Lucas - tour course	7/31/2019	0.75	\$360.00
Neil Atchison	Review of easement reference plans by McElhanney. Emails to Gowling and McElhanney re. easements	7/3/2019	0.33	\$125.40
Neil Atchison	Reviews of draft easement agreements for Gowling	7/8/2019	0.25	\$95.00
Neil Atchison	Emails, etc. re. easements	7/9/2019	0.33	\$125.40
Neil Atchison	Reviewing draft easement documents. Email Gowling with my revisions and comments. Follow-up email to McElhanney re. proposal for ditch	7/10/2019	0.75	\$285.00
Neil Atchison	Reviewed latest drafts of easement documents, and email to Receiver-Manager, etc.	7/13/2019	0.33	\$125.40
Neil Atchison	Email to Don Cooper re. easement documents	7/18/2019	0.33	\$125.40

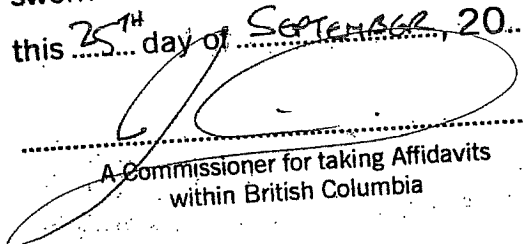
Client TIME REPORT FOR BILLING

Neil Atchison	Reminder email to McElhanney re. proposal for designing the relocation of the existing ditch encroaching on Lot G. Review and approval of McElhanney's invoice for the easements. Follow up with Don Cooper re. easement documents. Review of them and email forwarding them to Gowling	7/24/2019	0.92	\$349.60
Neil Atchison	Review of email from McElhanney re. the estimated cost to prepare a sketch for relocating the existing ditch on Lot G. Email to GDP asking how he wants to proceed with the sketch, etc.	7/25/2019	0.42	\$159.60
Neil Atchison	Left message with Gowling re. status of finalizing easement documents	7/26/2019	0.08	\$30.40
Neil Atchison	Email to Gowling re. sorting out easement issues with DLA Piper	7/29/2019	0.17	\$64.60
Neil Atchison	Follow-up email to DL re. a decision to engage McElhanney to do a design for relocating to the ditch currently encroaching on Lot G	7/30/2019	0.17	\$64.60
Patricia Foster	Prepare two post-dated cheques for payment of IHM February 2019 invoice; forward CWB August invoice to LH	7/4/2019	0.25	\$27.50
Patricia Foster	Update GL; prepare remittance slip and cheque for June CRA payment; forward invoice to LH; forward tel call to DL	7/9/2019	0.33	\$36.30
Patricia Foster	Compile IHM Ops and financial reports for April and May	7/11/2019	0.33	\$36.30
Patricia Foster	Pay CRA source deduction at BMO; proof GP's May email report	7/12/2019	0.33	\$36.30
Patricia Foster	Scan 3 invoices to LH	7/16/2019	0.10	\$11.00
Patricia Foster	Forward two invoices to LH	7/18/2019	0.10	\$11.00
Patricia Foster	Prepare and deliver wire transfer form to HSBC	7/26/2019	0.33	\$36.30
Susanna Fok	Tel Eric of HSBC re wire transfer procedure. Work with GP to find out how to process wire transfer for payment to vendor	7/10/2019	0.33	\$50.00
Susanna Fok	Gather supporting documents and prepare manual bank reconciliation for account ending 032 for June 2019	7/15/2019	0.25	\$37.50
Susanna Fok	Email reply to prospect CY through Loopnet	7/23/2019	0.67	\$100.00
Susanna Fok	Tel & provide data room access to LC	7/24/2019	0.33	\$50.00
Susanna Fok	Tel LC re unable to receive data room access. Provide again. Provide data room access to CY	7/25/2019	0.17	\$25.00
			<u>120.85</u>	<u>\$41,667.60</u>

Appendix AC

Summary of Receiver's Time and Fees
for the Period May 15, 2018 to July 31, 2019

This is Exhibit " D " referred to in the
affidavit of G. D. POWROZENIK
sworn before me at VANCOUVER, BC
this 25TH day of SEPTEMBER 20 19


A Commissioner for taking Affidavits
within British Columbia

In the Supreme Court of British Columbia

In the Matter of the Receivership of Morningstar Golf Club Ltd.

Summary of Receiver-Manager's Time and Fees
for the period May 15, 2018 to July 31, 2019

Name	Title	Hours	Hourly Rate (\$)	Value (\$)
Gary Powroznik	Managing Director	569.03	480.00	273,134.40
David Lindsay	Assoc. Director	980.33	258.63	253,538.33
Neil Atchison	Assoc. Director	239.61	379.83	91,010.20
Evan Powroznik	Assoc. Manager	57.24	200.00	11,452.69
Mickie Gao	Assoc. Manager	2.00	200.00	400.00
Susanna Fok	Assoc. Manager	73.21	150.00	10,977.50
Patricia Foster	Support Staff	70.92	110.00	7,801.20
Receiver-Manger's Fees to July 31, 2019 (note 1)				648,314.32
Receiver-Manger's Time to July 31, 2019		1,992.34		
Average Hourly Billing Rate (note 1)			325.40	

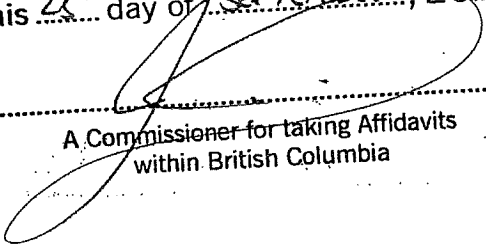
Notes

1. Total fees before disbursements and taxes.
2. The standard hourly fee rates changed for some of the engagement team members during the period of the engagement.

Appendix AD

Gowlings Statements of Fees, Disbursements and Taxes
for the Receivership to July 31, 2019

This is Exhibit " E " referred to in the
affidavit of C. D. POWROZNIK
sworn before me at VANCOUVER BC
this 25TH day of SEPTEMBER, 2019


A Commissioner for taking Affidavits
within British Columbia

Gowling WLG Legal Counsel
For G.Powroznik Group Inc., Receiver-Manager of Morningstar Golf Club Ltd.
Summary of Billings For the period May 30, 2018 - July 31, 2019

Billing Date	Fee	Disbursements	GST	PST	Total
	\$	\$	\$	\$	
June 28 - 2018	9,601.00	37.50	481.23	672.07	10,791.80
July 31 - 2018	1,845.00	1.69	92.33	129.15	2,068.17
August 20 - 2018	855.00	1.59	42.83	59.85	959.27
September 28 -2018	2,784.00	14.75	139.94	194.88	3,133.57
October 31 - 2018	13,000.00	84.04	653.73	910.00	14,647.77
November 30 - 2018	1,110.00	27.94	56.90	79.52	1,274.36
December 31 - 2018	268.00	1.34	13.47	18.76	301.57
May 31 - 2019	588.50	1.37	29.50	41.20	660.57
June 27 - 2019	4,751.00	23.95	237.77	332.57	5,345.29
August 14 - 2019	2,975.00	3.98	148.95	208.25	3,336.18
	37,777.50	198.15	1,896.65	2,646.25	42,518.55
Total Taxes			4,542.90		
Total	37,777.50	198.15	4,542.90		42,518.55



Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

June 28, 2018
 INVOICE: 18943378

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$9,601.00	\$480.05	\$672.07
Disbursements (Taxable)	23.50		
Disbursements (Non-Taxable)	<u>14.00</u>		
Total Disbursements	37.50	1.18	0.00
Total Fees and Disbursements	9,638.50		
Total Taxes	1,153.30	481.23	672.07
Total Invoice	10,791.80		
Please remit balance due:	In Canadian Dollars	\$10,791.80	

Colin Brousson

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 550 Burrard Street, Suite 2300, Bentall 5,
 Vancouver, British Columbia, V6C 2B5, Canada

T +1 (604) 683 6498
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

June 28, 2018
 INVOICE: 18943378

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2018-05-30	Research into receiver liability as successor employer; draft email; confer with C. Brousson. Jeff Bradshaw	1.70	280.00/hr	476.00
2018-05-30	Attend to review of union issues; draft emails re same; instruct Mr. Bradshaw; draft email re CBA; review union representative's letter; review draft receivership order; draft comments on bankruptcy assignment; Colin D. Brousson	1.50	570.00/hr	855.00
2018-05-31	Review of CBA; confer with C. Brousson; consider liabilities. Jeff Bradshaw	1.20	280.00/hr	336.00
2018-05-31	Telephone call to Ms. Fellowes; draft comments re receivership order; instruct Mr. Ross re fire and rehire and new hire letters; emails to Mr. Powroznik re employees; telephone call from Mr. Powroznik; instruct Mr. Bradshaw re CBA review and union issues; Colin D. Brousson	1.50	570.00/hr	855.00
2018-05-31	Review and prepare template employment letters; e-mail to C. Brousson re. same; Jonathan Ross	1.20	435.00/hr	522.00
2018-06-01	Review of CBA; consider recall provisions; confer with M. Schalke; draft letter for recall of unionized employees. Jeff Bradshaw	2.30	280.00/hr	644.00
2018-06-01	Emails to Mr. Powroznik; review CBA; instruct Mr. Bradshaw and Mr. Schalke re union issues and approach; review final receivership order; draft detailed email re approach with union; finalize letter to recall union employees; telephone call to Mr. Cooper; Colin D. Brousson	2.50	570.00/hr	1,425.00
2018-06-05	Draft emails re lease review; instruct J. Bradshaw; Colin D. Brousson	0.20	570.00/hr	114.00
2018-06-12	Review golf cart lease issue and email from CWB; telephone conversation with Monitor and its counsel; email to Receiver re same; Colin D. Brousson	0.20	570.00/hr	114.00
2018-06-14	Draft email re golf cart leases; Colin D. Brousson	0.20	570.00/hr	114.00

Terms: due upon receipt
 Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

June 28, 2018
 INVOICE: 18943378

2018-06-15	Review emails from CWB leasing; emails re same; instruct Mr. Bradshaw re PPR search; Colin D. Brousson	0.20	570.00/hr	114.00
2018-06-18	Confer with C Brousson; consider lease issues; run searches; draft email to client. Jeff Bradshaw	1.10	280.00/hr	308.00
2018-06-18	Review reports of IMH and Receiver; email to Receiver re same; draft email re leases; Colin D. Brousson	2.40	570.00/hr	1,368.00
2018-06-19	Additional lease and security review; confer with C. Brousson; redraft email to client. Jeff Bradshaw	1.30	280.00/hr	364.00
2018-06-19	Revise email re leases; telephone call from Canadian Western Bank; instruct Mr. Bradshaw; telephone call to Mr. Powroznik; Colin D. Brousson	1.50	570.00/hr	855.00
2018-06-20	Lease review; confer with C. Brousson; consider security issues. Jeff Bradshaw	0.60	280.00/hr	168.00
2018-06-20	Review and revise comments re all leases; telephone call to CWB Leasing; instruct Mr. Bradshaw; Colin D. Brousson	1.50	570.00/hr	855.00
2018-06-21	Draft email on CWB leasing; Colin D. Brousson	0.20	570.00/hr	114.00

Total Fees for Professional Services \$9,601.00

DISBURSEMENTS

Taxable Costs

Copying		\$17.25
Scanning Service		\$3.25
2018-06-18	Minister of Finance - Taxable BCOL Service Charge - Search, PPR	\$1.50
2018-06-19	Minister of Finance - Taxable BCOL Service Charge - BCRS Search Fee	\$1.50
	Total Taxable Disbursements	<u>\$23.50</u>

Non-Taxable Costs

June 28, 2018
INVOICE: 18943378

2018-06-18	Minister of Finance - Agency BCOL - Search, PPR	\$7.00
2018-06-19	Minister of Finance - Agency BCOL - BCRS Search Fee	\$7.00
	Total Non-Taxable Disbursements	<u>\$14.00</u>

Terms: due upon receipt
Interest at the rate of 1.5% per annum will be charged on all amounts not paid within one month from the date of this invoice
Errors and omissions excluded



Invoice

G-Force Group
ATTN: Gary Powroznik
Managing Director
#250-750 W. Pender Street
Vancouver BC V6C 2T7

July 31, 2018
INVOICE: 18963276

Our Matter: V48453 / 191109
RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$1,845.00	\$92.25	\$129.15
Disbursements (Taxable)	1.69		
Total Disbursements	1.69	0.08	0.00
Total Fees and Disbursements	1,846.69		
Total Taxes	221.48	92.33	129.15
Total Invoice	2,068.17		
Please remit balance due:	In Canadian Dollars	\$2,068.17	

Colin Brousseau Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
550 Burrard Street, Suite 2300, Bentall 5,
Vancouver, British Columbia, V6C 2B5, Canada

T +1 (604) 683 6498
gowlingwlg.com

Gowling WLG (Canada) LLP is a member of Gowling WLG, an international law firm which consists of independent and autonomous entities providing services around the world. Our structure is explained in more detail at www.gowlingwlg.com/legal

July 31, 2018
 INVOICE: 18963276

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2018-06-26	Occupiers' liability research; call with client; draft response to over lease and walking notice for neighbours; confer with C. Brousson. Jeff Bradshaw	1.50	280.00/hr	420.00
2018-06-26	Telephone call from Mr. Powroznik; instruct Mr. Bradshaw; Colin D. Brousson	0.20	570.00/hr	114.00
2018-06-27	Review termination and rehire letter; email to Mr. Powroznik; draft revised letter; Colin D. Brousson	0.60	570.00/hr	342.00
2018-06-29	Review and comment on JHM LOE; email to CWB leasing; Colin D. Brousson	1.50	570.00/hr	855.00
2018-07-04	Review comments from Receiver; draft comments re same; Colin D. Brousson	0.20	570.00/hr	114.00
Total Fees for Professional Services				<u>\$1,845.00</u>

DISBURSEMENTS

Taxable Costs		
Copying		\$0.50
Postage		\$1.19
Total Taxable Disbursements		<u>\$1.69</u>

Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

August 30, 2018
 INVOICE: 18981585

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$855.00	\$42.75	\$59.85
Disbursements (Taxable)	1.59		
Total Disbursements	1.59	0.08	0.00
Total Fees and Disbursements	856.59		
Total Taxes	102.68	42.83	59.85
Total Invoice	959.27		
Please remit balance due:	In Canadian Dollars	\$959.27	

Colin Brousson

Signed for & on behalf of Gowling WLG (Canada) LLP

Our services are provided in accordance with our Terms of Business (www.gowlingwlg.com/TermsOfBusiness), subject to any other written engagement agreement entered into between the parties.

GOWLING WLG (CANADA) LLP
 550 Burrard Street, Suite 2300, Bentall 5,
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Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

September 28, 2018
 INVOICE: 18999247

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$2,784.00	\$139.20	\$194.88
Disbursements (Taxable)	14.75		
Total Disbursements	14.75	0.74	0.00
Total Fees and Disbursements	2,798.75		
Total Taxes	334.82	139.94	194.88
Total Invoice	3,133.57		
Please remit balance due:	In Canadian Dollars	\$3,133.57	

Colin Brousson Signed for & on behalf of Gowling WLG (Canada) LLP

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Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

October 31, 2018
 INVOICE: 19020032

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$16,548.00		
Discount	<u>(3,548.00)</u>		
Total Fees	13,000.00	650.00	910.00
Disbursements (Taxable)	74.59		
Disbursements (Non-Taxable)	<u>9.45</u>		
Total Disbursements	84.04	3.73	0.00
Total Fees and Disbursements	13,084.04		
Total Taxes	1,563.73	653.73	910.00
Total Invoice	14,647.77		
Please remit balance due:	In Canadian Dollars	\$14,647.77	

Colin Brousson

Signed for & on behalf of Gowling WLG (Canada) LLP

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October 31, 2018
 INVOICE: 19020032

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2018-09-25	Review all documents and correspondence on BC online issue for water license application; email to Receiver and Mr. Lindsay; inquiries into using BC online account; Colin D. Brousson	0.70	570.00/hr	399.00
2018-10-02	Email to Ms. Lindsay; Colin D. Brousson	0.10	570.00/hr	57.00
2018-10-03	Telephone call to Mr. Lindsay re various issues on golf course management; draft emails re same; review updates on water license application; Colin D. Brousson	0.90	570.00/hr	513.00
2018-10-05	Email to Mr. Powroznik; instruct Mr. Hedley; Colin D. Brousson	0.60	570.00/hr	342.00
2018-10-05	Commence review of confidential memorandum; Stephen Hedley	0.60	325.00/hr	195.00
2018-10-10	WEPPA research; confer with C. Brousson and employment and labour legal teams. Jeff Bradshaw	1.30	280.00/hr	364.00
2018-10-10	Instruct Mr. Bradshaw re WEPPA question; email to Mr. Lindsay; Colin D. Brousson	0.30	570.00/hr	171.00
2018-10-10	Further review of materials and memorandum; Stephen Hedley	0.40	325.00/hr	130.00
2018-10-11	Instruct Mr. Hedley re APA; email to Mr. Lindsay; Colin D. Brousson	0.30	570.00/hr	171.00
2018-10-11	Commence drafting asset purchase agreement template; Stephen Hedley	4.70	325.00/hr	1,527.50
2018-10-14	Continue draft asset purchase agreement; Stephen Hedley	5.00	325.00/hr	1,625.00
2018-10-15	Email to Mr. Powroznik; instruct Mr. Hedley; re document revisions; email to Mr. Lindsay;			

Terms: due upon receipt
 Interest at the rate of 1.8% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

October 31, 2018
 INVOICE: 19020032

	Colin D. Brousson	0.80	570.00/hr	456.00
2018-10-15	Reviewing purchase agreement for employment- and union-related issues and providing comments and advice;			
	Kristen Cruise	1.10	320.00/hr	352.00
2018-10-15	Complete draft of agreement of purchase and sale; complete draft of letter of intent; draft email to client attaching both;			
	Stephen Hedley	7.20	325.00/hr	2,340.00
2018-10-16	Review of forecasts and valuations.			
	Jeff Bradshaw	0.20	280.00/hr	56.00
2018-10-16	Email to Mr. Powroznik; telephone call to Mr. Lindsay re status and WEPPA issue;			
	Colin D. Brousson	0.20	570.00/hr	114.00
2018-10-23	Review and revise APA and Letter of Intent; draft comments re same; review email from Mr. Powroznik and draft email list of questions to Mr. Powroznik; email re data room; instruct Mr. Hedley re simplification of APA;			
	Colin D. Brousson	1.50	570.00/hr	855.00
2018-10-24	Telephone call to Mr. Powroznik re APA, possible priority dispute, CRA deemed trust realization prospect,; membership drive and employees;			
	Colin D. Brousson	1.00	570.00/hr	570.00
2018-10-24	Review of client comments and correspondence;			
	Stephen Hedley	0.20	325.00/hr	65.00
2018-10-24	Review draft LOI / APA, as well as collective agreement, re employment/labour issues; instructions to obtain bargaining certificate; draft memo re foregoing' conferences with K. Cruise and J. Ross re foregoing;			
	Michael J. Schalke	2.50	455.00/hr	1,137.50
2018-10-25	Review membership drive letter; instruct Mr. Hedley; review emails re Lot G from Mr. Cooper and Mr. Atkinson; draft comments on same; draft comments on creation of trust in membership drive; telephone call to Mr. Cooper; consider preference issues; review draft realization chart;			
	Colin D. Brousson	2.20	570.00/hr	1,254.00
2018-10-25	Review correspondence related to asset purchase agreement; review memo drafted by M. Schalke;			
	Stephen Hedley	0.60	325.00/hr	195.00

October 31, 2018
 INVOICE: 19020032

2018-10-25	Further review of draft LOI / APA, as well as collective agreement, re employment/labour issues; continue to draft memo re employment/labour overview; finalize and send memo to S. Hedley;			
	Michael J. Schalke	1.40	455.00/hr	637.00
2018-10-26	Review comments of Mr. Cooper and Mr. Powroznik and revisions to letter; draft comments on same; give all comments on Lot 6, membership and employee status; provide Mr. Hedley with revisions to APA and Letter of Intent;			
	Colin D. Brousson	2.20	570.00/hr	1,254.00
2018-10-26	Meeting with C. Brousson to review asset purchase agreement and letter of intent; commence further revisions to asset purchase agreement and letter of intent;			
	Stephen Hedley	1.00	325.00/hr	325.00
2018-10-26	Receive bargaining certificate from BCLRB; fwd to S. Hedley;			
	Michael J. Schalke	0.10	455.00/hr	45.50
2018-10-29	Revise and re-draft portions of asset purchase agreement; forward same to M. Todd;			
	Stephen Hedley	4.30	325.00/hr	1,397.50

Fees for Professional Services	\$16,548.00
Discount	\$(3,548.00)
Total Fees for Professional Services	<u>\$13,000.00</u>

DISBURSEMENTS

Taxable Costs	
Copying	\$72.25
Postage	\$0.84
Minister of Finance - Taxable	\$1.50
Total Taxable Disbursements	<u>\$74.59</u>
Non-Taxable Costs	
Minister of Finance - Agency	\$9.45
Total Non-Taxable Disbursements	<u>\$9.45</u>

Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

November 30, 2018
 INVOICE: 19038690

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$1,110.00	\$55.50	\$77.70
Disbursements (Taxable)	<u>27.94</u>		
Total Disbursements	27.94	1.40	1.82
Total Fees and Disbursements	1,137.94		
Total Taxes	136.42	56.90	79.52
Total Invoice	1,274.36		
Please remit balance due:	In Canadian Dollars	\$1,274.36	

Colin Brousson Signed for & on behalf of Gowling WLG (Canada) LLP

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GOWLING WLG (CANADA) LLP
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November 30, 2018
 INVOICE: 19038690

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2018-10-23	Reviewing collective agreement, asset purchase agreement and letter of intent; Kristen Cruise	1.00	320.00/hr	320.00
2018-10-24	confer with M. Schalke re. receivership employment issues; Jonathan Ross	0.20	435.00/hr	87.00
2018-10-29	(S. Hedley) Document edits to agreement; Adriane Giberson	0.10	120.00/hr	12.00
2018-10-30	Review final document revisions of APA and LOI; Colin D. Brousson	0.30	570.00/hr	171.00
2018-10-30	Revise and redraft asset purchase agreement and letter of intent; phone call with M. Todd re: same; Stephen Hedley	1.60	325.00/hr	520.00
Total Fees for Professional Services				<u>\$1,110.00</u>

DISBURSEMENTS

Taxable Costs	\$0.75
Copying	\$1.19
Postage	\$26.00
WestlaweCarswell	<u>\$27.94</u>
Total Taxable Disbursements	



Invoice

G-Force Group
ATTN: Gary Powroznik
Managing Director
#250-750 W. Pender Street
Vancouver BC V6C 2T7

December 31, 2018
INVOICE: 19068037

Our Matter: V48453 / 191109
RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$268.00	\$13.40	\$18.76
Disbursements (Taxable)	1.34		
Total Disbursements	1.34	0.07	0.00
Total Fees and Disbursements	269.34		
Total Taxes	32.23	13.47	18.76
Total Invoice	301.57		
Please remit balance due:	In Canadian Dollars	\$301.57	

Colin Brousseau Signed for & on behalf of Gowling WLG (Canada) LLP

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December 31, 2018
 INVOICE: 19068037

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2018-12-18	Review comments from Receiver; draft emails re documents; Colin D. Brousson	0.30	570.00/hr	171.00
2018-12-18	Review changes sent by client; update documents and email back to client; Stephen Hedley	0.10	325.00/hr	32.50
2018-12-19	Incorporating updates and circulating updated version of purchase agreement; Kean Silverthorn	0.30	215.00/hr	64.50

Total Fees for Professional Services \$268.00

DISBURSEMENTS

Taxable Costs	\$0.50
Copying	\$0.84
Postage	<u>\$1.34</u>
Total Taxable Disbursements	\$1.34

Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

May 31, 2019
 INVOICE: 19164780

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$588.50	\$29.43	\$41.20
Disbursements (Taxable)	1.37		
Total Disbursements	1.37	0.07	0.00
Total Fees and Disbursements	589.87		
Total Taxes	70.70	29.50	41.20
Total Invoice	660.57		
Please remit balance due:	In Canadian Dollars	\$660.57	

Colin Brousson Signed for & on behalf of Gowling WLG (Canada) LLP

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May 31, 2019
 INVOICE: 19164780

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2019-05-22	Review all material in connection with taxation; email to G. Powroznik; Colin D. Brousson	0.60	600.00/hr	360.00
2019-05-27	Email to G. Powroznik; Colin D. Brousson	0.20	600.00/hr	120.00
2019-05-28	Confer with C. Brousson and P. Kam re: easement. Jeff Bradshaw	0.20	305.00/hr	61.00
2019-05-28	reviewing instructions Paulina Kam	0.10	475.00/hr	47.50
	Total Fees for Professional Services			<u>\$588.50</u>

DISBURSEMENTS

Taxable Costs	
Copying	\$0.50
Postage	\$0.87
Total Taxable Disbursements	<u>\$1.37</u>

Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

June 27, 2019
 INVOICE: 19185839

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$4,751.00	\$237.55	\$332.57
Disbursements (Taxable)	4.37		
Disbursements (Non-Taxable)	<u>19.58</u>		
Total Disbursements	23.95	0.22	0.00
Total Fees and Disbursements	4,774.95		
Total Taxes	570.34	237.77	332.57
Total Invoice	5,345.29		
Please remit balance due:	In Canadian Dollars	\$5,345.29	

Colin Brousson Signed for & on behalf of Gowling WLG (Canada) LLP

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June 27, 2019
 INVOICE: 19185839

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2019-05-28	Email to G. Powroznik re Easement for Lot 6; Colin D. Brousson	0.20	600.00/hr	120.00
2019-05-29	Review file history with P. Kam. Jeff Bradshaw	0.20	305.00/hr	61.00
2019-05-29	telephone call to client Paulina Kam	0.30	475.00/hr	142.50
2019-05-31	Draft easement; Monica Shore	0.20	230.00/hr	46.00
2019-06-06	Review instructions; obtain title searches; commence drafting of easement; Monica Shore	0.70	230.00/hr	161.00
2019-06-07	Confer with paralegal re: easement; Jeff Bradshaw	0.20	305.00/hr	61.00
2019-06-07	reviewing instructions Paulina Kam	0.10	475.00/hr	47.50
2019-06-07	Obtain copy of court certified order; complete draft of easement; Monica Shore	2.30	230.00/hr	529.00
2019-06-09	drafting easement Paulina Kam	0.50	475.00/hr	237.50
2019-06-10	Confer with P. Kam re: Easement. Jeff Bradshaw	0.20	305.00/hr	61.00
2019-06-10	drafting easement Paulina Kam	0.30	475.00/hr	142.50
2019-06-10	Make requested revisions to easement; telephone call to J. Algas to confirm chance of defection due to receiver name in court order; Monica Shore	0.40	230.00/hr	92.00

Terms: due upon receipt
 Interest at the rate of 2.0% per annum will be charged on all amounts not paid within one month from the date of this invoice
 Errors and omissions excluded

June 27, 2019
 INVOICE: 19185839

2019-06-11	reviewing instructions with J. Bradshaw Paulina Kam	0.40	475.00/hr	190.00
2019-06-12	reviewing instructions Paulina Kam	0.20	475.00/hr	95.00
2019-06-13	Conference with P. Kam regarding golf course easement Mark Ferbers	0.40	550.00/hr	220.00
2019-06-13	reviewing instructions Paulina Kam	0.50	475.00/hr	237.50
2019-06-18	reviewing email from Gary Paulina Kam	0.10	475.00/hr	47.50
2019-06-19	email from client Paulina Kam	0.20	475.00/hr	95.00
2019-06-20	reviewing Neil's email re: instructions and plan; correspondence with Neil re: plans Paulina Kam	1.30	475.00/hr	617.50
2019-06-20	Review instructions, draft easement, and sketch plans; confer with P. Kam re same; Jessica Ma	1.20	370.00/hr	444.00
2019-06-21	telephone call with client re: instructions; out of office meeting with client Paulina Kam	1.70	475.00/hr	807.50
2019-06-21	Call with N. Atchison re easement; meet with N. Atchison and P. Kam re same; confer with P. Kam re preparation of easement; Jessica Ma	0.80	370.00/hr	296.00

Total Fees for Professional Services

\$4,751.00

DISBURSEMENTS

Taxable Costs	\$0.50
Copying	\$0.87
Postage	\$3.00
Minister of Finance - Taxable	

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June 27, 2019
INVOICE: 19185839

	Total Taxable Disbursements	<u>\$4.37</u>
Non-Taxable Costs		
Minister of Finance - Agency		\$19.58
	Total Non-Taxable Disbursements	<u>\$19.58</u>

Invoice

G-Force Group
 ATTN: Gary Powroznik
 Managing Director
 #250-750 W. Pender Street
 Vancouver BC V6C 2T7

August 14, 2019
 INVOICE: 19215192

Our Matter: V48453 / 191109
 RE: Morningstar Golf Club Ltd., In Receivership

		GST (5.0%)	PST (7.0%)
Fees for Professional Services	\$5,333.00		
Discount	<u>(2,358.00)</u>		
Total Fees	2,975.00	148.75	208.25
Disbursements (Taxable)	<u>3.98</u>		
Total Disbursements	3.98	0.20	0.00
Total Fees and Disbursements	2,978.98		
Total Taxes	357.20	148.95	208.25
Total Invoice	3,336.18		
Please remit balance due:	In Canadian Dollars	\$3,336.18	

Colin Brousson Signed for & on behalf of Gowling WLG (Canada) LLP

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August 14, 2019
 INVOICE: 19215192

G. Powroznik Group Inc.
Our Matter: V48453
Morningstar Golf Club Ltd., In Receivership

PROFESSIONAL SERVICES

2019-06-23	Reviewing easement precedents; Paulina Kam	0.10	475.00/hr	47.50
2019-07-03	Receipt of and reviewing easement plans; Paulina Kam	0.10	475.00/hr	47.50
2019-07-05	Prepare water line easement and access easement; confer with P. Kam; Jessica Ma	3.00	390.00/hr	1,170.00
2019-07-06	Drafting easements; Paulina Kam	1.10	475.00/hr	522.50
2019-07-08	Telephone conversation with Ms. Kam re easement; Colin D. Brousson	0.20	600.00/hr	120.00
2019-07-08	Sending easements to client for review; researching grantee for easement; Paulina Kam	1.30	475.00/hr	617.50
2019-07-08	Review revisions to access easement and water line easement; Jessica Ma	0.40	390.00/hr	156.00
2019-07-08	Receive instructions; commence finalization of easements; discussion with P. Kam regarding name of receiver in Court Order; Monica Shore	0.50	230.00/hr	115.00
2019-07-10	Reviewing revisions to easement; discussion re: Form C and executions; Paulina Kam	0.50	475.00/hr	237.50
2019-07-10	Confer with P. Kam re filing of easement for a property where a receiver has been appointed; Jessica Ma	0.40	390.00/hr	156.00
2019-07-11	Review and revise easement; call with LTO re signing by a receiver; call with P. Kam; confer with M. Shore re same; Jessica Ma	2.30	390.00/hr	897.00
2019-07-11	Receive instructions from J. Ma; revise execution block; telephone call to the Land Title			

August 14, 2019
 INVOICE: 19215192

	Office; make further revisions to the Form C Easement as instructed;			
	Monica Shore	1.30	230.00/hr	299.00
2019-07-12	Review water line easement and send same to N. Atchison;			
	Jessica Ma	0.50	390.00/hr	195.00
2019-07-12	Compile execution copies of rights of way and blacklined copies of terms;			
	Monica Shore	0.50	230.00/hr	115.00
2019-07-15	Prepare applications to deposit reference plans; update broken cross-reference link in documents;			
	Monica Shore	0.50	230.00/hr	115.00
2019-07-17	Telephone call and email to Neil to follow up on easements;			
	Paulina Kam	0.40	475.00/hr	190.00
2019-07-26	Telephone call from client;			
	Paulina Kam	0.10	475.00/hr	47.50
2019-07-27	Reviewing revisions to easements; email to client to confirm instructions; email to litigators re: Occupier's Liability Act;			
	Paulina Kam	0.60	475.00/hr	285.00
	Fees for Professional Services			\$5,333.00
	Discount			\$(2,358.00)
	Total Fees for Professional Services			<u>\$2,975.00</u>

DISBURSEMENTS

Taxable Costs	
Copying	\$2.75
Postage	\$1.23
Total Taxable Disbursements	<u>\$3.98</u>