Court File No.: CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
THE TORONTO-DOMINION BANK

Applicant

- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43

MOTION RECORD

January 30, 2026

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Lawyers for the court-appointed Receiver, Albert Gelman Inc.

TO: THE SERVICE LIST

Court File No.: CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE

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Respondents

SERVICE LIST

UPDATED: January 29, 2026

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TAB 1

Court File No.: CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE TORONTO-DOMINION BANK

Applicant

- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43

NOTICE OF MOTION

Albert Gelman Inc. ("**AGI**"), in its capacity as Court-appointed receiver ("**Receiver**"), without security, of all the current and future assets, undertakings and property of The Urban Environment Centre (Toronto), carrying on business under firm name and style Greensaver, Housemaster Toronto Inc. and Greensaver Home Energy Services Inc. (collectively, the "**Companies**") acquired for, or used in relation to a business carried on by the Companies, will make a motion to a Judge on February 11, 2026 at 10:00 a.m., or as soon after that time as the motion can be heard.

PROPOSED METHOD OF HEARING: The motion is to be heard by videoconference.

THE MOTION IS FOR

1. An Order substantially in the form of the draft order attached at **Tab "3"** of the Receiver's Motion Record, among other things:

   (a) if necessary, abridging the time for service and filing of this notice of motion and the motion record or, in the alternative, dispensing with same;

   (b) approving the report of the Receiver dated January 22, 2026 (the "**First Report**") and approving the actions of the Receiver described therein;

   (c) approving the Receiver's statement of receipts and disbursements dated as at January 13, 2026;

   (d) approving the fees and disbursements of the Receiver and its counsel, including the Estimated Fee Accruals as defined and described in the First Report;

   (e) authorizing the Receiver to distribute the Final Distributions as described in the First Report;

   (f) authorizing the Receiver to destroy the physical and electronic books and records of the Companies not otherwise required by the Receiver for the administration of the estate;

(g) effective upon the filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the receivership of the Companies have been completed to the satisfaction of the receivership, discharging AGI as the Receiver and releasing AGI from any and all liability that AGI has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of AGI while acting in its capacity as the Receiver; and

(h) such further and other relief as counsel may advise and to this Honourable Court may seem just.

THE GROUNDS FOR THE MOTION ARE

2. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the First Report;

3. On November 8, 2022, Justice Conway granted an Order appointing the Receiver (the "**Appointment Order**");

4. The Receiver has filed with the Court its First Report outlining, amongst other things: (i) the actions and activities of the Receiver since its appointment pursuant to the Appointment Order; (ii) the status of the secured claims against the estate; (iii) the Receiver's proposed scheme of distribution; and (iv) the professional fees and disbursements of the Receiver and its counsel;

5. The Receiver and its counsel have accrued fees and expenses in their capacity as the Receiver and counsel thereto, respectively, which fees and expenses require the approval of this Court pursuant to the Appointment Order;

6. The Appointment Order authorizes the Receiver to pass its accounts from time to time;

7. The administration of the receivership of the Companies will come to an end once the proceeds realized by the Receiver to date are distributed;

8. The provisions of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended;

9. Rules 1.04 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and

10. Such further and other grounds as the lawyers may advise and this Honourable Court may permit.

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

11. The First Report;

12. The fee affidavit of Rachel Moses sworn January 27, 2026;

13. The fee affidavit of Bryan Gelman sworn January 6, 2026;

14. The fee affidavit of Kyle Plunkett sworn August 20, 2025; and

15. Such further and other evidence as the lawyers may advise and this Honourable Court may permit.

January 29, 2026

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Lawyers for the court-appointed Receiver,
Albert Gelman Inc.

TO: **SERVICE LIST**

Court File No: CV-22-00688920-00CL

THE TORONTO-DOMINION BANK	and	**THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. et al.**
Applicant		Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

NOTICE OF MOTION

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TAB 2

Court File No.: CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE TORONTO-DOMINION BANK

Applicant

- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43

FIRST REPORT OF THE RECEIVER

(Dated January 22, 2026)

I. INTRODUCTION

1. This first report ("**First Report**") is filed by Albert Gelman Inc. ("**AGI**"), in its capacity as receiver (in such capacity, the "**Receiver**") appointed, without security, of all the current and future assets, undertakings and property (together, the "**Property**") of The Urban Environment Centre Toronto, carrying on business under firm name and style Greensaver ("**UECT**"), Housemaster Toronto Inc. ("**Housemaster**") and Greensaver Home Energy Services Inc. ("**Greensaver**" and, together with UECT and Housemaster, the "**Companies**") by an Amended and Restated Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**"), dated November 8, 2022 (the "**Appointment Order**"), made pursuant to section 243(1) of the *Bankruptcy and Insolvency Act* R.S.C.

1985, c. B-3, as amended ("**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O 1990, c. 43, as amended. The application was commenced by The Toronto-Dominion Bank ("**TD Bank**"). Copies of the Appointment Order and the Endorsement of Justice Conway are attached hereto as **Appendix "A"**.

2. The Appointment Order empowered and authorized, but did not obligate, the Receiver to, among other things, (i) take possession and control of the Property and any and all proceeds and receipts arising therefrom; (ii) manage, operate and carry on the business or to cease operations; and (ii) market and sell any or all of the Property, subject to Court approval if any sale exceeded certain thresholds established in the Appointment Order.

II. PURPOSE OF THIS REPORT

3. The purpose of the Receiver's First Report is to:

   a. report on the Receiver's activities in these receivership proceedings since the issuance of the Appointment Order; and,

   b. request an Order, *inter alia*:

      i. approving this First Report and the actions and activities of the Receiver and its legal counsel described herein;

      ii. approving the Receiver's final statement of receipts and disbursements as of January 13, 2026 (the "**Final SRD**"), including the estimated fee and disbursement accruals to complete its mandate as set out on the Final SRD (defined below as the Estimated Fee Accruals);

      iii. approving the professional fees and disbursements of the Receiver and its legal counsel, Aird & Berlis LLP ("**A&B**"), Minden Gross LLP ("**Minden Gross**"), Fogler Rubinoff, LLP ("**Fogler**") and Gowling WLG (Canada) LLP ("**Gowling**"), as outlined herein and detailed in the supporting fee affidavits appended hereto, including anticipated costs to be incurred to the conclusion of the receivership proceedings;

      iv. authorizing the Receiver to make the Final Distributions (defined below);

      v. authorizing the Receiver to destroy the physical and electronic books and records of the Companies not otherwise required by the Receiver for the administration of the estate;

vi. discharging AGI as Receiver and releasing AGI from all liability upon the Receiver filing with the Court the discharge certificate (the "**Discharge Certificate**") included as Schedule "A" to the draft form of Order which is contained in the Receiver's motion record, and which certificate shall be filed subsequent to the Receiver completing the Remaining Activities (defined below) as set out below; and

vii. such further and other relief as this Honourable Court may deem just.

III. SCOPE AND TERMS OF REFERENCE

4. In preparing this First Report, the Receiver has obtained and relied upon certain unaudited financial information and records of the Companies and had discussions with the following:

a. certain representatives of the management of the Companies including but not limited to Vladan Veljovic, Bita Keynejad and Maija Nappi (collectively referred to as the "**Management**");

b. Iaroslav Grechyn, a former information technology employee of the Companies;

c. representatives and legal counsel to Enbridge Gas Inc. ("**Enbridge**") and another material client (the "**Material Client**");

d. legal counsel to TD Bank;

e. Paul Fisher, Arwa Sayyadi, Ksenia Gontcharouk and Tamara Martin, former employees of the Companies; and

f. Matt McCann and Jesse Berube of Smooth Solutions Inc, consultants and developers of the Companies' operating system.

5. The Receiver has relied on certain loan information provided by TD Bank.

6. While the Receiver has reviewed the documents provided, such review does not constitute an audit or verification of such information for accuracy, completeness or compliance with Accounting Standards for Private Enterprises ("**ASPE**") or International Financial Reporting Standards ("**IFRS**"). Accordingly, the Receiver expresses no opinion or other form of assurance pursuant to ASPE or IFRS or otherwise with respect to such information except as expressly stated herein.

7. This First Report has been prepared for the purposes described above. Accordingly, the reader is cautioned that this First Report may not be appropriate for any other purpose.

8. Unless otherwise noted, all monetary amounts referenced herein are expressed in Canadian dollars.

9. This First Report, and all other court materials and orders issued and filed in these receivership proceedings are available on the Receiver's website at: https://www.albertgelman.com/corporate-solutions/other-engagements/#Urban (the "**Case Website**") and will remain available on the website for a period of six (6) months following the Receiver's discharge.

IV. BACKGROUND INFORMATION

10. UECT is incorporated pursuant to the laws of the province of Ontario and was a not-for-profit organization that implemented energy conservation retrofit programs for homes and businesses in Ontario.

11. Greensaver is a home inspection company that is a wholly-owned subsidiary of UECT. Housemaster is a wholly-owned subsidiary of another subsidiary that is wholly-owned by Greensaver.

12. The Companies operated from leased premises located at 74 and 76 Six Point Road, Toronto, Ontario (the "**Premises**").

13. Further details about the Companies and the events leading up to the appointment of the Receiver can be found in the Affidavit of Kathryn Furfaro sworn October 24, 2022, which was filed in support of TD Bank's application.

V. ACTIONS AND ACTIVITIES OF THE RECEIVER

14. Upon its appointment, the Receiver undertook, *inter alia*, the actions and activities set out below:

   a. contacted the landlord's property manager on November 8, 2022 to advise of the appointment of the Receiver and co-ordinate access to the Premises. The Receiver attended the Premises and took possession on the same date. The Receiver transferred possession of 76 Six Point Road, Toronto back to the landlord, Stellar Construction Enterprises Limited (the "**Landlord**") on December 1, 2022. The Receiver transferred possession of 74 Six Point Road, Toronto back to the Landlord on December 9, 2022.

   b. retained a locksmith to change all of the exterior locks to the Premises;

c. posted notice of the Receivership at the Premises;

d. terminated external access to the Companies' internal server;

e. communicated with Management to advise them of the appointment of the Receiver;

f. arranged for an advance in the amount of $100,000 from TD Bank pursuant to the Receiver's Borrowing Charge (term defined in the Appointment Order);

g. contacted the Companies' insurance brokers to arrange for continuation of insurance coverage while the Receiver was in possession and control of the Premises;

h. contacted the Companies' utility providers to have new accounts setup in Receiver's name and arranged for ongoing utility services while in possession of the Premises;

i. contracted Iaroslav Grechyn, a former information technology employee of the Companies, to complete a full backup of the Companies' server;

j. contracted Smooth Solutions Inc. to evaluate and advise on the Companies' operating system and to conduct data extraction and transfer to the Material Client and Enbridge;

k. secured and maintained the Companies' electronic data being stored with Microsoft Azure;

l. contracted the Companies' former finance director, Bita Keynejad, to assist with various accounting related matters;

m. communicated with customers regarding payment of accounts receivable and other matters;

n. contracted payroll personnel to assist with the calculation of final payroll and termination pay;

o. communicated with Service Canada on employee related matters;

p. communicated with Canada Life regarding former employee pension related matters;

q. requested and obtained funds from Lerners LLP, counsel to the Companies, of $9,900 representing the balance of Lerners LLP retainer;

r. arranged for Can-Am Appraiz Inc. ("**Can-Am**") to remove the vehicles and certain equipment from the Premises to store at their secure site;

s. contacted former employees, advisors and contractors of the Companies who had computers and/or inventory and equipment in their possession and advised them to deliver it to Can-Am;

t. notified each of the Companies' employees of their termination effective the date of the appointment of the Receiver and prepared final T4s and ROEs for each former employee;

u. sent notice to Canada Post to redirect the Companies' mail to the office of the Receiver;

v. at the time the Receiver vacated the Premises, it arranged for the Companies' physical books and records to be removed and stored at Can-Am's warehouse;

w. both the Material Client and Enbridge, customers of the UECT, requested that certain of the Companies' electronic and physical records relating to their respective clients be returned and/or destroyed by the Receiver. The Receiver made arrangements to: (i) transfer and/or destroy such electronic files; and, (ii) allow representatives of Enbridge to attend Cam-Am's facility to review and remove physical records.

x. prepared and issued the prescribed notices pursuant to Section 245(1) and 246(1) of the BIA;

y. contacted the Canada Revenue Agency ("**CRA**") to confirm the amounts owing by the Companies to the CRA. Further details about the Companies' indebtedness to the CRA is discussed below;

z. obtained the necessary information from Management to be able to administer the Wage Earner Protection Program ("**WEPP**");

aa. obtained an appraisal of the Company's inventory, vehicles and equipment prepared by Danbury Global Ltd. ("**Danbury**") dated November 3, 2022 (the "**Appraisal**"). The Appraisal is included with this First Report as **Appendix "B".**

bb. sold certain of the Companies' inventory, vehicles and equipment as described later in the report;

cc. provided regular updates to TD Bank with respect to the administration of the receivership;

dd. returned certain property located at the Premises not belonging to the Companies to various third parties;

ee. received and responded to various correspondence from The Brick Warehouse LP;

ff. set up the Case Website;

gg. responded to the enquiries from various stakeholders; and,

hh. prepared this First Report.

VI. ASSETS AND LIABILITIES

Assets

15. The Receiver is not aware of any material assets being owned by either Greensaver or Housemaster.

16. The material assets of UECT include its accounts receivable, unbilled work-in-process, inventory and vehicles and equipment. Set out below is a description of each asset including the quantum realized by the Receiver.

Accounts Receivable and Unbilled Work-in-Process Inventory

17. The Receiver obtained a summary of UECT's accounts receivable owing as of the date of the appointment of the Receiver (the "**AR Report**"). The AR Report indicated that the largest account was owing from the Material Client to UECT. The Receiver sent demand letters to each of UECT's former customers with outstanding accounts. The Receiver collected less than half the amount owing from the Material Client.

18. In addition, the Receiver collected accounts from UECT's other former clients in the total amount of approximately $230,000.

19. As of the Appointment Date UECT had unbilled work-in-process inventory in respect of accounts with both the Material Client and Enbridge. The Material Client agreed to settle with the Receiver the Material Client's work-in-process. In addition, Enbridge has agreed to settle its work-in-process with the Receiver for approximately $34,000.

20. Each settlement was documented in a form of settlement and mutual release.

21. The Receiver has determined that the balance of accounts receivable are not collectible and that it is cost prohibitive to attempt further collection activities given the relatively small balances of the individual accounts outstanding.

Inventory

22. UECT's inventory was located both at the Premises and at a third-party inventory warehouse operated by Distributor's Choice Inc. ("**DCI**") which was located at 7085 Tomken Road, Mississauga. UECT's inventory consisted of appliances, thermostats, light

bulbs, insulation raw materials, plumbing and electrical energy saving services and related inventory (collectively, the "**Inventory**"). According to the Danbury Appraisal the gross Forced Liquidation Value ("**FLV**") of the Inventory was $201,985.

23. DCI was owed arrears rent from UECT and took the position with the Receiver that it had a perfected lien over the Inventory located at its warehouse pursuant to the *Repair Storage and Liens Act* ("**RSLA**").

24. The Receiver sold the Inventory for gross proceeds of $151,987, which is net of the funds paid to DCI in respect of its RSLA lien.

Vehicles and Equipment

25. UECT owned vehicles and equipment including, among other things, certain insulation equipment, foam spraying truck and trailer, insulation blowers, trucks, trailers and warehouse equipment (the "**Equipment**"). According to the Danbury Appraisal the gross FLV of the Equipment owned by UECT was $129,300.

26. UECT's Equipment was sold by Can-Am at public auction in January 2023 and generated gross sales proceeds of $298,386.

27. UECT also leased or financed vehicles and equipment from several financing companies. The Receiver wrote to each of these financing companies to determine: (a) whether their respective claims against a particular asset was properly perfected; and (b) whether there was any equity in the asset after a payout of the secured creditor's claim. In circumstances where the secured creditor's claim was properly perfected and there was no equity in the asset, the Receiver released its interest in the asset to the secured creditor.

Secured Liabilities

28. Pursuant to a search under the *Personal Property Security Act* (Ontario) for UECT (the "**UECT PPSA**") conducted by the Receiver on October 6, 2022 (File Currency October 5, 2022), the following creditors have registered financing statements against UECT:

Registration Date	Creditor	Collateral Classification
July 8, 2009	The Toronto-Dominion Bank	Inventory, Equipment, Accounts, Other, Motor Vehicle
July 8, 2009	The Toronto-Dominion Bank	Accounts, Other
September 26, 2019	Mercedes-Benz Financial	Equipment, Other, Motor Vehicles
September 26, 2019	Mercedes-Benz Financial	Equipment, Other, Motor Vehicles
December 5, 2019	Vault Credit Corporation	Equipment, Other, Motor Vehicles
December 17, 2019	Grande National Leasing Inc.	Consumer Goods, Motor Vehicles
January 28, 2020	Blue Chip Leasing Corporation	Equipment, Other
November 12, 2020	Ari Financial Services Inc.	Equipment, Other, Motor Vehicles
July 27, 2021	Meridian Onecap Credit Corp.	Equipment, Other, Motor Vehicles

29. Pursuant to a search under the *Personal Property Security Act* (Ontario) for Greensaver (the "**Greensaver PPSA**") conducted by the Receiver on October 6, 2022 (File Currency October 5, 2022), the following creditors have registered financing statements against Greensaver:

Registration Date	Creditor	Collateral Classification
April 4, 2018	The Toronto-Dominion Bank	Inventory, Equipment, Accounts, Other, Motor Vehicle

30. Pursuant to a search under the *Personal Property Security Act* (Ontario) for Housemaster (the "**Housemaster** PPSA") conducted by the Receiver on October 6, 2022 (File Currency October 5, 2022), the following creditors have registered financing statements against Housemaster:

Registration Date	Creditor	Collateral Classification
April 4, 2018	The Toronto-Dominion Bank	Inventory, Equipment, Accounts, Other, Motor Vehicle

31. Copies of each of the UECT PPSA, Greensaver PPSA and Housemaster PPSA searches are attached hereto as **Appendix "C"**.

The Toronto-Dominion Bank

32. TD Bank is UECT's senior secured creditor and had provided UECT with a demand operating facility and credit card facility. The Receiver has been advised by TD Bank that the amounts owing to TD Bank as of February 11, 2025 were $2,689,822 in respect of the demand operating facility and $11,210 in respect of the credit card facility plus accruing interest and costs for a total of $2,819,814 (the "**TD Bank Debt**"). This amount includes legal fees of $117,782. UECT provided a general security agreement in favour of TD Bank as security for the TD Bank Debt. Both Greensaver and Housemaster guaranteed the TD Bank Debt and, as security for the guarantee, provided general security agreements in favour of TD Bank.

33. The Receiver engaged its independent legal counsel to provide a legal opinion in respect of the validity and enforceability of TD Bank's security in respect of UECT (the "**TD Security Opinion**"). Subject to the standard assumptions and qualifications

contained in the opinion, the Receiver's counsel is of the opinion that TD Bank's security is valid and enforceable in accordance with its terms as against the personal property UECT.[1]

Other Secured Creditors

34. As set out in the chart above, there were several creditors, other than TD Bank, who have registered financing statements.

35. Mercedes-Benz Financial, Vault Credit Corporation, Grande National Leasing Inc., Ari Financial Services Inc. and Meridian Onecap Credit Corp. each financed vehicles and/or equipment. As discussed earlier in this report, these secured assets were evaluated by the Receiver to determine if there was any equity (after factoring the quantum of any secured claim) and, if so, the asset was redeemed by the Receiver and sold by Can-Am at auction. Otherwise, the assets were released by the Receiver to the respective secured creditor.

36. Counsel to the Receiver wrote to Blue Chip Leasing Corporation ("**Blue Chip**") on November 22, 2022 requesting, among other things, leasing and/or financing documents. As of the date of this First Report counsel to the Receiver has not received a response from Blue Chip. The Receiver is not aware of the nature of the assets over which Blue Chip's security relates.

<u>Canada Revenue Agency</u>

37. The Receiver received an amended proof of claim from the Canada Revenue Agency ("**CRA**") relating to unpaid HST indicating that CRA is owed $71,696.42 for which $59,618.35 represents trust funds pursuant to subsection 222(3) of the *Excise Tax Act* (the "**CRA Deemed Trust**"). The CRA Deemed Trust is a priority claim ranking above all other creditors of the Companies.

38. The CRA's proof of claim indicated that there was no amount owing by the Companies in respect of unpaid source deduction.

39. The CRA further confirmed with the Receiver that there were no amounts owing to the CRA by either Housemaster or Greensaver.

<u>Service Canada</u>

40. The Receiver undertook the administration of the WEPP program and subsequently received a subrogated claim from Service Canada indicating a priority claim for unpaid wages in the amount of $291,007.05. In accordance with section 81.4 of the

[1] A copy of the TD Security Opinion in respect of TD Bank's security is available to the Court upon request.

BIA, Service Canada has a priority claim ranking ahead of all other creditors, with the exception of CRA in respect of the CRA Deemed Trust, attaching to the Companies' current assets.

Unsecured Liabilities

41. UECT's has numerous unsecured creditors. The Receiver is unable to determine the total quantum of claims of the unsecured creditors without conducting a claims process. Given that it is likely that TD Bank, the Company's senior secured creditor, will suffer a shortfall with respect to the repayment of its secured indebtedness, there will likely be no distribution to unsecured creditors. If the Receiver becomes aware of potential surplus funds, after payment of all secured claims and priority payables, it will report to Court further regarding a claim process for unsecured creditors.

42. The Receiver is not aware of any material unsecured creditors for either Greensaver or Housemaster.

VII. DESTRUCTION OF PHYSICAL AND ELECTRONIC RECORDS

43. The Companies' physical books and records are being stored by the Receiver and include approximately 500 bankers' boxes (the "**Records**"). Many of the Records are related specifically to Enbridge's customer accounts (the "**Enbridge Records**"). The balance of the Records consist of the Companies' general corporate and accounting records.

44. Both the Material Client and Enbridge have inspected the electronic records relating to their customer accounts. All of the physical and electronic records relating to the Material Client and its customers have been destroyed. The Receiver engaged the services of an individual who designed the software which held the electronic record related to the Material Client and its customers, to assist with the completion of having such electronic records be destroyed.

45. The cost for the Receiver to store the Records, including the Enbridge Records, is approximately $20,500 per year.

46. It is the Receiver's opinion that the majority of the Records, including the balance of the Enbridge Records**,** should be destroyed for the following reasons: (a) the cost to store the records is excessive; (b) the Receiver has settled the Companies' accounts with Enbridge; and, (c) Enbridge has had the opportunity to review and remove any records they wished to maintain.

47. The Receiver is requesting that the Court authorize the Receiver to destroy the balance of the Enbridge Records as well as any other records deemed by the Receiver as no longer necessary to administer the receivership proceedings.

48. Enbridge will be served with the Receiver's motion record seeking this relief.

VIII. RECEIVER'S FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

49. Attached hereto at **Appendix "D"** is the Receiver's Final SRD, which reflects the Receiver's receipts and disbursements to January 13, 2026. As set out on the Final SRD, the Receiver is currently holding funds in the amount of $1,699,071 (the "**Remaining Funds**").

IX. REMAINING ASSETS

50. All of the assets of the Companies have been sold or otherwise realized upon. The only remaining asset are the funds held in the Receiver's trust account totalling $1,699,071 as of the date of this First Report (defined above as the Remaining Funds). The Receiver is seeking authorization to distribute the Remaining Funds, after deducting fees and costs of the Receiver and its legal counsel, to the remaining priority creditors as further discussed below.

X. FUNDING OF THE RECEIVERSHIP

51. In accordance with paragraph 22 of the Appointment Order the Receiver is at liberty and empowered to borrow by way of revolving credit facilities or otherwise such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal does not exceed $250,000. Any such borrowings are to be secured by way of the Receiver's Borrowings Charge (as defined in the Appointment Order). The Receiver's Borrowings Charge ranks ahead of all other interests in favour of any other Person other than the Receiver's Borrowings Charge.

52. The Receiver borrowed $100,000 from TD Bank under a Receiver's Certificate (as defined in the Appointment Order) to fund certain costs and expenses of the receivership administration. Attached hereto as **Appendix "E"** is a copy of the Receiver's Certificate issued to TD Bank dated November 14, 2022. The Receiver repaid TD Bank in respect of its Receiver's Certificate on November 23, 2022.

XI. RECEIVER'S AND ITS COUNSEL'S ACCOUNTS

53. Pursuant to paragraph 19 of the Appointment Order, any expenditure or liability which shall properly be made or incurred by the Receiver, including the fees and disbursements of the Receiver and the fees and disbursements of the Receiver's legal

counsel, A&B, Minden Gross, Fogler, and Gowling constitute part of the "Receiver's Charge".

54. The fees and disbursements of the Receiver for the period to December 31, 2025 are detailed in the affidavit of Bryan Gelman sworn January 6, 2026, a copy of which is attached as **Appendix "F"**. The Receiver's fees encompass 959.7 hours at an average hourly rate of approximately $384.88 for a total of $369,365.00 and applicable taxes. The Receiver is therefore requesting that this Court approve total fees inclusive of applicable taxes in the amount of $417,382.45.

55. The Receiver initially engaged A&B as its legal counsel. After having been engaged A&B advised the Receiver of a potential conflict of interest and resigned. The fees and disbursements for A&B are detailed in the sworn Fee Affidavit of Kyle Plunkett sworn August 20, 2025, a copy of which is attached as **Appendix "G"**.

56. The Receiver then engaged Minden Gross. The law firm retained by the Receiver changed from Minden Gross to Fogler, then ultimately to Gowling, because the lawyer responsible for this matter, Rachel Moses, moved her practice to these law firms during this proceeding. The fees and disbursements for each firm are detailed in the sworn Fee Affidavit of Rachel Moses sworn January 27, 2026, a copy of which is attached as **Appendix "H"**.

57. Set out below is a summary of the fees and disbursements of each of A&B, Minden Gross, Fogler and Gowling for which the Receiver is requesting that this Court approve.

58. The total amount of fees, disbursements and taxes incurred by A&B for the period from January 12, 2022 to November 30, 2022 is $32,577.62, which includes $28,749.90 for fees, $79.85 for disbursements, and $3,747.87 for HST.

59. The total amount of fees, disbursements and taxes incurred by Minden Gross for the period from December 8, 2022 to December 13, 2023 is $55,570.78, which includes $47,900.00 for fees, $1,277.68 for disbursements, and $6,393.10 for HST.

60. The total amount of fees, disbursements and taxes incurred by Foglers for the period from January 18, 2024 to April 21, 2025 is $24,565.64, which includes $21,739.50 for fees, $0.00 for disbursements, and $2,826.14 for HST.

61. The total amount of fees, disbursements and taxes incurred by Gowling for the period from April 29, 2025 to December 24, 2025 is $20,352.43 which includes $18,011.00 for fees, $0.00 for disbursements, and $2,341.43 for HST.

62. The Receiver is of the view that the hourly rates charged by A&B, Minden Gross, Fogler and Gowling are consistent with the rates charged by corporate law firms

practising in the area of insolvency in the Toronto market and that the fees charged are reasonable and appropriate in the circumstances.

63. Set out on the Final SRD are the Receiver's estimated fee and disbursement accruals required to complete its mandate, which accruals include its estimated fees, the estimated fees of Gowling as well as the estimated disbursements of the Receiver to complete the receivership administration (the "**Estimated Fee Accruals**"). The Receiver is of the view that the Estimated Fee Accruals are reasonable in the circumstances and is requesting that this Honourable Court approve same.

XII. RECEIVER'S PROPOSED DISTRIBUTION

64. The Final SRD shows that funds are available for distribution from the Companies estate realization, net of the Estimate Fee Accruals, in the amount of $1,628,446. The Receiver proposes to distribute these funds as follows:

a. CRA Deemed Trust in the amount of $59,618.35;

b. Service Canada in the amount of $291,007.05 in accordance with section 81.4 of the BIA; and,

c. the balance to TD Bank in respect of its secured claim against the Companies' Property. TD Bank will suffer a significant shortfall in respect of the TD Bank Debt.

(collectively, the "**Final Distributions**")

XIII. REMAINING ACTIVITIES OF THE RECEIVER

65. In order to complete its mandate, the following matters or actions in the receivership remain outstanding, which, in the Receiver's opinion, are largely administrative in nature and should not delay the Receiver's discharge:

a. pay the final fees of the Receiver and counsel to the Receiver as set out in the Estimated Fee Accruals (defined below);

b. make the Final Distributions;

c. destroy the balance of the Enbridge Records in the possession of the Receiver as well as any other records deemed by the Receiver as no longer necessary to administer the receivership proceedings; and,

d. undertake such other administrative activities as may be required to complete its mandate.

(collectively, the "**Remaining Activities**").

66. Upon the Receiver completing the Remaining Activities set out above it shall file with the Court the Discharge Certificate in order to effect its discharge as Receiver of the Companies.

XIV. RECEIVER'S DISCHARGE

67. As summarized above, and subject to the completion of the Remaining Activities, the Receiver has completed its statutory duties as well as those duties as set out in the Appointment Order. Upon completion of the Remaining Activities the Receiver intends to file the Discharge Certificate with the Court.

68. The Receiver therefore requests that the Court issue an order discharging AGI as Receiver of the Companies and releasing it from any and all liability that AGI now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of AGI while acting in its capacity as Receiver in these receivership proceedings, except for any gross negligence or willful misconduct on the part of AGI, and that such discharge shall apply once the Receiver performs its obligations with respect to the Remaining Activities, and files the Discharge Certificate with the Court.

XV. RECEIVER'S RECOMMENDATION

69. The Receiver respectfully requests an Order of this Honourable Court providing for the relief set out in paragraph 3 of this First Report.

All of which is respectfully submitted this 22nd day of January 2026.

ALBERT GELMAN INC., solely in its capacity as Court-Appointed Receiver of each of the Companies, and not in any other capacity

Per: ______________________________

Tom McElroy, *CIRP, LIT*

APPENDIX A

Court File No. 22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

THE HONOURABLE	)	TUESDAY, THE 8TH
	)	
JUSTICE CONWAY	)	DAY OF NOVEMBER, 2022

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

- and -

URBAN ENVIRONMENT TORONTO (CENTRE) c.o.b as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act,* R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act,* R.S.O. 1990, c. C.43

ORDER
(Appointing Receiver)

THIS APPLICATION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "***BIA***") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "***CJA***") appointing Albert Gelman Inc. ("**AGI**") as receiver (in such capacity, the "**Receiver**") without security, of all of the current and future assets, undertakings and property of the Respondents, Urban Environment Toronto (Centre), carrying on business under firm name and style Greensaver ("**UECT**"), Housemaster Toronto Inc. ("**Housemaster Inc.**") and Greensaver Home Energy Services Inc. ("**Greensaver Inc.**"), acquired for, or used in relation to a business carried on by them, was heard this day at Toronto, Ontario by Zoom videoconference due to the Covid-19 pandemic.

ON READING the Notice of Application issued October 19, 2022, the Affidavit of Kathryn Furfaro sworn October 24, 2022, and the Exhibits thereto (the "**Furfaro Affidavit**"), on hearing submissions from counsel for the Applicant and being advised by counsel for the Respondents that they are not opposing this Order, and on reading the consent of AGI to act as the Receiver,

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application Record is hereby abridged and validated so that this application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. **THIS COURT ORDERS** that pursuant to section 243(1) of the *BIA* and section 101 of the *CJA*, AGI is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of UECT, Greensaver Inc. and Housemaster Inc. (individually and collectively, the "**Debtor**") and acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "**Property**").

RECEIVER'S POWERS

3. **THIS COURT ORDERS** that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

(a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

(b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;

(c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any contracts or agreements in connection therewith (including any amendments and modifications thereto), repudiate or disclaim any contracts or agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform, modify, and/or terminate any contracts or agreements to which the Debtor is a party;

(d) to engage appraisers, agents, experts, auditors, liquidators, accountants, managers, including a property manager, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;

(e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;

(f) to dispose of, at its discretion, inventory in the form of raw materials and/or finished goods relating to the business of the Debtor;

(g) to process any claims for insurance under the Debtor's insurance policies and receive and collect all monies that may become payable under such policies, subject to the interest of the Applicant as a first loss payee;

(h) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;

(i) to settle, extend or compromise any indebtedness owing to the Debtor;

(j) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;

(k) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

(l) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

(m) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,

  (i) without the approval of this Court in respect of any transaction not exceeding $150,000.00, provided that the aggregate consideration for all such transactions does not exceed $500,000.00; and

  (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act* shall not be required;

(n) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;

(o) to undertake worker's health and safety assessments of the operations of the Debtor;

(p) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

(q) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;

(r) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor, and to execute any agreements required in connection with or as a result of such permits, licenses, approvals or permissions (but solely in its capacity as Receiver and not in its personal or corporate capacity);

(s) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;

(t) to make payments, as required, under any contract in relation to the Property, without assuming any liability or obligations thereunder;

(u) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have;

(v) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Debtor, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

4. **THIS COURT ORDERS** that (i) the Debtor, (ii) all of its current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on its instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

5. **THIS COURT ORDERS** that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Debtor, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

6. **THIS COURT ORDERS** that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully copy all of the information contained therein whether by way of printing the information onto paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

7. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

8. **THIS COURT ORDERS** that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**") shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY

9. **THIS COURT ORDERS** that no Proceeding against or in respect of the Debtor or the Property or any assets located on premises belonging to the Debtor shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Debtor or the Property or any assets located on premises belonging to the Debtor are hereby stayed and suspended pending further Order of this Court.

NO EXERCISE OF RIGHTS OR REMEDIES

10. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the *BIA*, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

11. **THIS COURT ORDERS** that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by the Debtor, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

12. **THIS COURT ORDERS** that all Persons having oral or written agreements with the Debtor or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Debtor are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Debtor's current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Debtor or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

13. **THIS COURT ORDERS** that in the event that an account for the supply of goods and/or services transferred from the Debtor to the Receiver, or otherwise established in the Receiver's name, no Person, including but not limited to a utility service provider, shall assess or otherwise

require the Receiver to post a security deposit as a condition to the transfer/establishment of the account.

RECEIVER TO HOLD FUNDS

14. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

15. **THIS COURT ORDERS** that all employees of the Debtor shall remain the employees of the Debtor until such time as the Receiver, on the Debtor's behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the *BIA*, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the *BIA* or under the *Wage Earner Protection Program Act*.

PIPEDA

16. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the Canada *Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all material respects identical to the prior use of such information by the Debtor, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

17. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the

Canadian *Environmental Protection Act*, the Ontario *Environmental Protection Act*, the Ontario *Water Resources Act*, or the Ontario *Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

18. **THIS COURT ORDERS** that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the *BIA* or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the *BIA* or by any other applicable legislation.

RECEIVER'S ACCOUNTS

19. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first

charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the *BIA*.

20. **THIS COURT ORDERS** that the Receiver and its legal counsel shall pass its accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

21. **THIS COURT ORDERS** that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

22. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed $250,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or

otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the *BIA*.

23. **THIS COURT ORDERS** that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

24. **THIS COURT ORDERS** that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

25. **THIS COURT ORDERS** that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

26. **THIS COURT ORDERS** that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of documents made in accordance with the Protocol (which can be found on the Commercial List website at http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/eservice-commercial) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court

further orders that a Case Website shall be established in accordance with the Protocol with the following URL https://www.albertgelman.com/corporate-solutions/other-engagements/.

27. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

GENERAL

28. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

29. **THIS COURT ORDERS** that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

30. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this

Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

31. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

32. **THIS COURT ORDERS** that the Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Applicant's security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

33. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

34. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. on the date of this Order and is enforceable without the need for entry or filing.

Conway J.

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. ______________

AMOUNT $______________________

1. **THIS IS TO CERTIFY** that Albert Gelman Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of Urban Environment Toronto (Centre), carrying on business under firm name and style Greensaver ("**UECT**"), Housemaster Toronto Inc. ("**Housemaster Inc**.") and Greensaver Home Energy Services Inc. ("**Greensaver Inc.**")acquired for, or used in relation to a business carried on by UECT, Housemaster Inc. and/or Greensaver Inc. (individually and collectively, the "**Debtor**"), including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the ___ day of October, 2022 (the "**Order**") made in an application having Court file number ______, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of $___________, being part of the total principal sum of $___________ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily] [monthly not in advance on the _______ day of each month] after the date hereof at a notional rate per annum equal to the rate of ______ per cent above the prime commercial lending rate of Bank of _________ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the

Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of ______________, 20__.

Albert Gelman Inc., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: ___________________________________

Name:
Title:

Court File No. CV-22-00688920-00CL

THE TORONTO-DOMINION BANK and **THE URBAN ENVIRONMENT CENTRE (TORONTO), c.o.b. as GREENSAVER et al.**

Applicant

Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
[COMMERCIAL LIST]

Proceeding commenced at Toronto

ORDER
(Appointing Receiver)

BLANEY McMURTRY LLP
Barristers & Solicitors
2 Queen Street East, Suite 1500
Toronto ON M5C 3G5

Eric Golden (LSO #38239M)
(416) 593-3927 (Tel)
Email: egolden@blaney.com

Chad Kopach (LSO #48084G)
(416) 593-2985 (Tel)
Email: ckopach@blaney.com

Lawyers for the Applicant

SUPERIOR COURT OF JUSTICE

COUNSEL SLIP

COURT FILE NO.: **CV-22-00688920-00CL** **DATE:** **8 November 2022**

NO. ON LIST: **1**

TITLE OF PROCEEDING: **THE TORONTO-DOMINION BANK v. THE URBAN ENVIRONMENT CENTRE (TORONTO) et al**

BEFORE JUSTICE: **MADAM JUSTICE CONWAY**

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party, Crown:

Name of Person Appearing	Name of Party	Contact Info
Eric Golden	The Toronto-Dominion Bank	egolden@blaney.com

For Defendant, Respondent, Responding Party, Defence:

Name of Person Appearing	Name of Party	Contact Info
Spencer Jones	All Respondents	sjones@lerners.ca

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info
Brendan Bissell	Board of Directors	bissell@gsnh.com

ENDORSEMENT OF JUSTICE CONWAY:

TD’s application for the appointment of a Receiver over the property and assets of Urban Environment Toronto (Centre), carrying on business under firm name and style Greensaver, Greensaver Inc. and Housemaster Inc. is now proceeding on an unopposed basis. Counsel have worked out the terms of the Appointment Order. The terms are satisfactory to me, except for the sealing order provisions in paragraphs 34 and 35 that I did not consider appropriate. I raised my concerns with counsel and they did not object to deleting those sections from the order. I have now done so and signed the amended order. All materials must be uploaded to CaseLines including the unredacted appendices for which the sealing order had been sought, so that they will now be in the public court file.

Order to go as signed by me and attached to this Endorsement. This order is effective from today's date and is enforceable without the need for entry and filing.

Since this Application has now been resolved, I have vacated the hearing date scheduled for November 23, 2022 and advised the CL office accordingly.

Conway J.

APPENDIX B

Forced Liquidation Value Appraisal

of

The Urban Environment Centre (Toronto) o/a Greensaver Etobicoke, Ontario

On Behalf of

Albert Gelman Inc.

November 2022

Presented by

Danbury Global Ltd.
37 Kodiak Crescent, Unit 7
Toronto, Ontario, M3J 3E5
Web: www.danburyglobal.com
Email: info@danburyglobal.com

DANBURY GLOBAL

Vía Email: bgelman@albertgelman.com

November 3, 2022

Albert Gelman Inc.
100 Simcoe Street Suite 125
Toronto, Ontario
M5H 3G2

Attn: Brian Gelman

Re: <u>Forced Liquidation Value Appraisal of The Urban Environment Centre (Toronto) o/a Greensaver</u>

Pursuant to your instructions, we have reviewed and appraised certain insulation equipment, foam spraying trucks & trailer, insulation blowers, trucks, trailers, warehouse equipment, office equipment, racking and support equipment and inventory consisting of: appliances, thermostats, light bulbs, insulation raw materials, plumbing and electrical energy saving devices and related inventory (the "Assets") of The Urban Environment Centre (Toronto) o/a Greensaver located at 74 & 76 Six Point Road, Etobicoke, Ontario and various third party warehouse storage facilities in the GTA.

The purpose of this appraisal is to provide a disinterested statement of the value of the subject Assets based on current market conditions and founded on the basis of a **Forced Liquidation Value**.

The cost and market approaches to value have been considered for this appraisal and have either been utilized where necessary or deemed inappropriate for the value conclusions found herein.

All of the Assets included in attached **Exhibits "A"** was physically inspected by the appraiser. Items believed to be Leased or Financed have been separated and noted.

The Assets included in attached **Exhibits "B"** was not fully inspected by the Appraiser. These Assets were valued based on the listings provided by the Company and were not subject to test or verification by the Appraiser.

This appraisal was performed in accordance with the guidelines established by the Standards and Procedures of Professional Appraisal Ethics and Practice of the Canadian Personal Properties Appraisers Group (CPPAG) along with the Uniform Standards of Professional Appraisal Practices (USPAP). USPAP reflects the current standards of the appraisal profession.

The information included in this report is subject to the Statement of Conditions expressed within this document.

The information included in **this report is for use only by Albert Gelman Inc.** and their respective counsel.

Use of this report by others is not intended unless express written consent is further granted.

We submit herewith the following, which is our opinion of the current Forced Liquidation values effective as of November 3, 2022.

If you have any questions regarding the enclosed appraisal, please do not hesitate to call on us.

Sincerely,

Danbury Global Ltd.

Don Lee
Head of Appraisal Services
DL/jo

TABLE OF CONTENTS

Danbury Global Ltd.

Does

- Certify -

Effective Date: November 3, 2022

Greensaver
74 & 76 Six Point Road
Etobicoke, Ontario

Machinery & Equipment

Value Based on This Gross Forced Liquidation Value Appraisal:

FLV $ 129,300

Leased or Financed - Machinery & Equipment

Value Based on This Gross Forced Liquidation Value Appraisal:

FLV $ 472,250

Inventory As At November 2022

Value Based on This Gross Forced Liquidation Value Appraisal:

FLV $ 201,985

CERTIFICATION

Machinery & Equipment Appraisal Report

Prepared for Albert Gelman Inc.

It is hereby certified that as of November 3, 2022, all statements of fact contained in this report are true and correct. All conclusions set forth herein are limited only by assumptions and limiting conditions set forth in this Appraisal. As such, they are impartial, unbiased, professional analyses and conclusions. This report has been compiled in conformity with and is subject to the Uniform Standards of Professional Appraisal Practice ("USPAP") promulgated by the Appraisal Standards Board ("ASB") of the Appraisal Foundation.

The conclusions contained in this report are based on a physical inspection of the Company's facility, and an analysis of the Assets and all knowledge regarding the condition of the Assets has been disclosed herein. All persons involved in the preparation of the analysis, conclusion or opinions in this report are disclosed herein. Danbury Global Ltd., or its individual appraisers, has no present or contemplated future interest in the subject Assets nor any personal interest in the subject matter of the Assets involved. Danbury's compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the subject or any lender, the amount of the value opinion, the attainment of a specified result, or the occurrence of a subsequent event directly related to the intended use of this Appraisal Report.

Don Lee has made a personal inspection of part of the Assets that are a subset of the subject of this Appraisal Report. Descriptions of the Assets in Exhibit "A" were created based on a physical inspection of the Assets. Descriptions and quantity of the Assets in Exhibit "B" were created based on a detailed listing provided by the Company. Jonathan Ordon and Don Lee have managed and rendered opinions as to the values contained in this Appraisal Report. Danbury and the appraiser performing this appraisal have performed valuations of assets similar to the subject Assets for various purposes in the past. In addition, the appraiser performing this appraisal has the appropriate knowledge and experience to be able to develop credible results for the purpose and use outlined in this report.

As an agent of Danbury Global Ltd., I certify this opinion to be true and correct to the best of my knowledge. Neither I, nor Danbury Global Ltd., nor any of its employees have any present or future interest in the subject Assets, or any other interest which might tend to prevent this appraiser from making a fair and unbiased appraisal.

Jonathan Ordon – President	November 3, 2022 Date
Don Lee – Head of Appraisal Services	November 3, 2022 Date

EXECUTIVE SUMMARY

SCOPE OF REVIEW

Danbury Global Ltd. ("Danbury") will provide **Albert Gelman Inc.** with highly reliable gross Forced Liquidation recovery valuations. Danbury has reviewed and appraised certain insulation equipment, foam spraying trucks & trailer, insulation blowers, trucks, trailers, warehouse equipment, office equipment, racking and support equipment and inventory consisting of: appliances, thermostats, light bulbs, insulation raw materials, plumbing and electrical energy saving devices and related inventory (the "Assets") with the following conditions that could affect the equipment valuation, more specifically:

- Age
- Maintenance
- Operational Condition

- Develop informative and insightful analysis that may be used by **Albert Gelman Inc.** in assessing the Company's fixed asset value.

- Each item, based on an actual viewing of the asset, was inspected by the appraiser(s) and, where available, was identified by manufacturer, model number, serial number, year of manufacturer, capacity, function and attachments.

- Compare the findings with Danbury's industry knowledge and comparable case studies.

The scope of Danbury's collateral review including qualitative and quantitative analysis inclusive of the following:

- Discussed the following factors with various equipment supplier, dealers and manufacturers:

  1. marketability and timing issues
  2. general market conditions
  3. market trends and prices, and
  4. technological issues

- Reviewed and analyzed pricing information from used equipment on-line publications, equipment journals and our own auction and liquidation library and archives. Specific sources included:
  - Data Ref Online published by L&M Publications
  - New Equipment Dealers / Retailers including Criveller
  - Equipment Sales & Auction Results
  - Equipment Wholesale & used sales listings and results

- Taken into account the age and condition of the Assets and the level of physical deterioration, and economic and functional obsolescence;

- Consideration of current auction, used machinery and equipment dealer, and alternate end user prices that may be realized for similar Assets, on an "as is condition, where is location" basis.

DEFINITION OF VALUES

FORCED LIQUIDATION VALUE:

A professional opinion of the estimated most probable price expressed in terms of Canadian currency which could typically be realized at a properly advertised and conducted public auction sale, held under forced sale conditions and under present day economic trends, as of the effective date of the appraisal report. Conclusions taken into consideration are physical location, difficulty of removal, physical condition, adaptability, specialization, marketability, overall appearance and psychological appeal. Further, the ability of the asset group to draw sufficient prospective buyers to insure competitive offers is considered. All assets are to be sold on a piecemeal basis ‘as is’ with purchasers responsible for removal of assets at their own risk and expense. Any deletions or additions to the total assets appraised could change the psychological and/or monetary appeal necessary to gain the price indicated.

APPROACHES TO VALUE

MARKET APPROACH:

One of the three recognized approaches used in an appraisal analysis involves the collection of market data pertaining to the subject assets being appraised. This approach is also known as the “Comparison Sales Approach”. The primary intent of the market approach is to determine the desirability of the assets and recent sales or offerings of similar assets currently on the market in order to arrive at an indication of the most probable selling price for the assets being appraised. If the comparable sales are not exactly similar to the asset being appraised, adjustments must be made to bring them as closely in line as possible with the subject property.

COST APPROACH:

This approach is based on the proposition that the informed purchaser would pay no more for a property than the cost of producing a substitute property with the same utility as the subject property. It considers that the maximum value of a property to a knowledgeable buyer would be the amount currently required to construct or purchase a new asset of equal utility. When the subject asset is not new, the current cost must be adjusted for all forms of depreciation as of the effective date of the appraisal.

DEPRECIATION

Defined as the actual loss in value or worth of a property from all causes including those resulting from physical deterioration, functional obsolescence, and economic obsolescence

PHYSICAL DETERIORATION:

A form of depreciation where the loss in value or usefulness of an asset is attributable solely to physical causes such as wear and tear and exposure to the elements.

FUNCTIONAL OBSOLESCENCE:

A form of depreciation where the loss in value is due to factors inherent in the property itself and due to changes in design, or process resulting in inadequacy, over capacity, excess construction, lack of functional utility, or excess operating costs.

ECONOMIC OBSOLESCENCE:

A form of depreciation or loss in value, caused by unfavorable external conditions. These can include such things as the economics of the industry, availability of financing, loss of material and labor sources, passage of new legislation, and changes in ordinances.

OBSERVATIONS AND COMMENTS

The recovery values set out in this Appraisal are based on a review by Danbury of prior appraisals it has conducted, utilization of a proprietary in-house database, research through contacts in various related industries, the list of Assets and other informational materials gathered by Danbury, and our experience as auctioneers and liquidators. Adjustments may have been made, where considered appropriate by Danbury, to reflect differences between the specific Assets and assets sold in previous sales.

In arriving at its opinion as to the recovery values, Danbury has taken into consideration, to the extent of the information available to it, various factors it considered relevant in the particular circumstances including physical location of the Assets, difficulty of removal, physical condition, adaptability, specialization, marketability, overall appearance and appeal, and the ability of the Asset group to draw sufficient prospective buyers to insure competitive offers.

Available data and market comparables may be up to 180 days old. Increased weighting was given to recent regionally specific comparables when available. Generally speaking, Danbury has not observed any notable increase or decrease in values of the past 60 days,

This report is being presented in a summary format. As such, it presents only a summary or limited discussion of our opinion of value. Supporting documentation concerning the date, reasoning, and analyses is retained in Danbury's files. The depth of discussion contained in this report is specific to the needs of the client and for the intended use of the report.

This appraisal was performed on a Gross Recovery value basis and does not take into account commissions, rents, or sales expenses that would be incurred if an auction was to be conducted onsite.

The appraiser noted the following:

- For the most part the equipment is in good condition and the Appraiser has assumed all equipment is in working condition
- When conducting this Appraisal, the Appraiser performed a brief inspection of the Assets found in Exhibit “B” and it is important to note that the Appraiser did not see any appliances while conducting the onsite inspection.
- The Assets that form Exhibit “B” were valued based on the listings provided by the Company and were not subject to test counts or verification by the Appraiser
- The largest factor affecting the overall recovery value of the inventory is the large quantities on hand.

CERTIFICATIONS & LIMITATIONS

Danbury Global Ltd. certifies the following:

1. Danbury has no present or contemplated future interest in the assets appraised; and neither the assignment of the appraisal nor the compensation paid for it is contingent upon the appraised value of such assets.

2. Danbury has no personal interest in or bias with respect to the subject matter of the appraisal report.

Limiting Conditions on Appraisal

The appraisal is subject to the following limitations:

1. No responsibility is assumed for matters of a legal nature, which might affect the assets that is the subject of this appraisal. In particular, but without limiting the generality of the foregoing, the annexed appraisal assumes that the assets are not subject to any liens, encumbrances, or impediments to its free transferability and that such assets conform to all statutes, regulations, and codes that might relate to or affect use, sale, or other disposition of such assets.

2. The appraisal is based on the following:

   a. Information provided upon which Danbury has been led to believe is representative of the assets subject to this appraisal. This information has been subjected by Danbury to such tests as Danbury determined, in good faith, to be appropriate to confirm the accuracy of such representations.

   b. Confirmation of the quantities of such assets was based upon a physical site visit conducted by Danbury. This information has been subjected by Danbury to such tests as Danbury determined, in good faith, to be appropriate to confirm its accuracy.

   c. These appraisals are based upon the value of assets as of the date of this report and are subject to changes, among other things including changes in the market or in the composition of assets, which could have a significant effect on the value. Danbury assumes no responsibility for economic or physical factors occurring subsequent to the date of this report.

   d. The opinions as to value stated in this report are premised upon the specific methods of sale discussed herein and must not be used in conjunction with any other proposed method of disposition.

   e. The appraiser is not an attorney at law. The reader is advised to consult with his/ her attorney on general rules of law as they apply to the assets in question.

   f. Danbury shall not be responsible for changes in market conditions and no obligation is assumed to revise this report to reflect events or conditions which occur subsequent to the valuation date. Additional, Danbury cannot be held responsible for the inability of the owner to locate a purchaser at the appraised value.

g. All opinions as to value are presented as the appraiser's considered opinion, based on the facts and data set forth in the report. The values reported herein are an opinion only and are not a warranty or a representation of fact. No responsibility is assumed for any inability to sell the assets at the values projected herein. Other than stated herein, no representation, warrant, or statement is made as to the value or marketability of the assets.

h. The opinions expressed herein are valid only for the express and stated purpose of providing information and assistance to the parties to whom this report is specifically addressed and to their counsel in connection with the proposed financing and are not in any way, implied or expressed, to be construed, used, circulated, quoted, relied upon, or otherwise referred to for any other purpose.

i. It is an express condition of this report that the appraiser is not required to give testimony or appear in court regarding this appraisal, unless arrangements have been previously made therefore.

j. The values set out in this Appraisal are based on Danbury's assessment of current economic conditions. The amount that could actually be realized may also be affected by factors such as changes in the condition of the Assets and the occurrence of floods, riots, civil disturbances, strikes, lock-outs, acts of war, terrorism, insurrection ,or other events that may be beyond the control of the sell and/or the buyer.

k. The appraiser's opinion of machinery and equipment condition is derived from a limited visual inspection and discussions with the owner. The equipment was not tested under power for defects. The values reported assume the equipment is operational and serviceable unless otherwise stated in the report.

l. The existence of potentially hazardous or toxic materials, which may have been used in the maintenance of the equipment, was not considered in arriving at the opinion of value stated in the appraisal. Danbury is not qualified to detect such substances and urges that an expert in this field be employed to determine the economic impact of these matters on the opinion of value state in the appraisal.

m. The appraisal assumes (a) responsible ownership and competent management of the designated assets; (b) there are no hidden or unapparent conditions of the designated assets that render the values more or less valuable (no responsibility is assumed for such conditions or for engineering studies that may be required to discover them); (c) full compliance with all applicable federal, state, and local zoning and environmental regulations and laws, unless noncompliance is stated, defined and considered in the appraisal; and (d) all required licenses, certificates of occupancy, and other governmental consents have been or can be obtained and renewed for any use on which the value estimate contained in the appraisal is based.

3. This appraisal report is deemed a fractional appraisal in that there is no consideration given for business goodwill, royalties, licensing or any other type of intangible asset associated with the business wherein the respective designated assets are located unless otherwise stipulated in the report.

4. The liability of Danbury in relation to this Appraisal, regardless of the basis of liability of form of action, shall in no event exceed the total fees paid to Danbury for this Appraisal. In no event shall Danbury be liable for lost profits, or any indirect, special, incidental, consequential or punitive damages, however caused, whether for break of contract, negligence or otherwise, and whether or not Danbury has been advised of the possibility of such damages. These limitations will apply notwithstanding any failure of the essential purpose of any limited remedy.

QUALIFICATIONS

Jonathan Ordon
President
Danbury Global Ltd.

Education

Canadian Personal Property Appraisers Group
Accreditation Personal Property Appraisal — November 2016

International Society of Appraisers
Uniform Standards of Professional Appraisal Practice Course — October 2016

The University of Western Ontario
Bachelor of Arts Computer Science — June 2004

Reppert School of Auctioneering
Auctioneer & Personal Property Appraisal — April 2001

Professional Affiliations

Member, Auctioneer's Association of Ontario
Member, National Auctioneer's Association
Member, Canadian Personal Property Appraisers Group

Professional Skills, Experience, and Abilities

Over the past 10 years in the auction business I have learned how to value Personal Property, specifically Inventory and Machinery and Equipment, through actively selling assets on a day-to-day basis throughout Canada and the United States. I have done this either by Auction, Retail and Wholesale liquidation, and/or Private Negotiation. I have been involved in over 450 auctions, liquidations, and retail sales.

I have advised and provided risk analysis for companies directly and for Banks, Trustees, Receivers, and other financial institutions on new loans as well as collateral reviews where necessary. I have completed appraisals that have been used by TD, BMO, CIBC, The BDC, and the Royal Bank for purposes of credit decisions. These analyses are also sometimes used to help companies better understand their own internal workings and set up programs to help with obsolete inventory and equipment. My appraisal reports include an exit strategy that allows the reader to understand how to deal with underperforming assets, and in a loan situation, will provide the customer with the ability to recognize problems and to assist with how to better monitor and manage their risk. My unique skills and understanding of Inventory and Asset disposition in the current market place provides my customers a different prospective than that from a regular Asset or Inventory appraiser.

Donny Lee

Head of Appraisal & Auction Services
Danbury Global Ltd.
37 Kodiak Crescent, Unit 7
Toronto, Ontario, M3J 3E5

Experience, Professional Skills

Significant experience in appraising, auctioning, and liquidating a large variety of consumer and industrial inventory, as well as machinery & equipment from over 50 industries. Have conducted over 500 auctions in Canada the USA since becoming an auctioneer in 1999 and have sold over 500 million dollars in assets.

In 2000, I followed our president to Chicago to build an Industrial and Appraisal division for a US company and in less than five years achieved sales in excess of 21 million dollars. We were the largest industrial appraisal firm at that time

Industry Specialties

- Metal Working
- Construction
- Food Processing
- Plastics
- Printing & Finishing
- Woodworking
- PCB & SMT
- Computers & Electronics
- Textiles
- Packaging
- Recycling
- Video & Audio Production
- Rolling Stock & Vehicles
- Logging & Forestry
- Retail & Wholesale consumer merchandise
- Racking & Distribution

Member Associations

- NAA - National Auctioneer's Association
- AAO – Auctioneer's Association of Ontario

TABLE OF EXHIBITS

Greensaver Inc.
74 Six Point Road
Etobicoke, Ontario

Item #	Description	FLV	Leased / Financed
	Warehouse	$	
1	(60) **Sopra-Cellulose** 1000-111 thermal and acoustic insolation	300	
2	(63) Bundles of R14 R20 & R22 installation	500	
3	(9) Sections 10' x 42" pallet racking w/ (34) 8' x 3/4" cross beams w/ 41 sections wire	900	
4	2021 **Komatsu** model FG25T-16 propane powered forklift w/ 9500 lbs capacity 4 stage mast, 241" lift solid tires s/n AA16350		30,000
5	Assorted insulated panels	100	
6	(5) Ridgid portable vacuums	200	
7	**Uline** forklift drum handling attachment & fork extensions	275	
8	(43) 4' x 4' insulated panels	50	
9	Assorted used tanks	100	
10	Pallet jack	100	
11	**Krendl** model 475 all fiber blowing insolation machine (not in use)	450	

Greensaver Inc.
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Item #	Description	FLV	Leased / Financed
		$	
12	Misc. consisting of: a-frame ladders, extension ladders, eyewash station, hand tools covers, hoses, scaffolding, dollies, appliance dolly, BBQ's light-duty shelving, supply cabinets, coolers, tool boxes, fans, blowers, extension cords, caulking screws, pails, masks etc.	5,000	
13	Gas powered portable blower w/ 18 hp capacity	450	
14	2018 **Pro-Point** model DG15000E 15000 watt gas powered generator	475	
15	**Avaya** phone system w/ 23 hand sets	125	
16	Assorted electronics consisting of: desktop computers, printers, copier, monitors,	1,200	
17	Office contents consisting of: desks, manual sit & stand desks, chairs, tables, 6 person cubicles file cabinets, reception desk w/ counter boardroom table, chairs, credenza, flat screen display w/ web conference system etc.	1,750	
18	Kitchen contents consisting of: refrigerators, microwave ovens, coffee espresso makers, toaster oven, toaster flat ware, dishwasher etc.	1,000	
19	Server room contents consisting of: sever rack, switch gear, battery back-ups, phones etc.	300	

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Item #	Description	FLV	Leased / Financed
		$	
	Trucks and Trailers		
20	2019 **Forest River** 14" enclosed trailer w/ tandem axle VIN 5NHUUS42XLW073744	4,000	
21	Assorted bundles of insolation	200	
22	2019 **Forest River** 14" enclosed trailer w/ tandem axle vin 5NHUUS426LW073529	4,000	
23	2017 **Isuzu** model NRR single axle box truck w/ 5.2L diesel engine w/ 89,804 km vin JALE5W168H7303705 w/ **Dhollandia** lift gate		47,500
24	**Krendl** model 575 all fiber blowing insolation machine w/ hoses	1,800	
25	**Ridgid** portable table saw	250	
26	Misc. vacuum monitors, hand tools, power tools, battery powered tools, ladders, chair,	1,750	
27	**Graco** model Nova 390 PC electric airless blower w/ hoses	375	
28	**Westinghouse** model WGEN 12000DF 15000 watt gas powered generator	475	
29	**DeWalt** model DXGN14000 gas powered generator w/ 11,700 watt capacity	500	

Effective Date:
November2022

Exhibit "A"

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Item #	Description	FLV	Leased / Financed
		$	
30	2012 **Isuzu** model NRR single axle spray insolation truck w/ 5.2L diesel engine w/ 179,745 km vin JALE5W165C7300155 w/ **Stamford** gas powered 62.5 KVA capacity generator w/ **Dynagen** control s/n X17A013431, **Champion** 7.5 hp vertical tank mount air compressor, **Graco** model Reactor E-30 spray foam machine w/ heated hoses & guns, w/ drum pumps, hand tools ladders tool box, insolation bundles etc.		57,500
31	2011 **Isuzu** model NRR single axle box truck w/ 5.2L diesel engine w/ 174,841 km vin JALE5W167B7300169 w/ lift gate	10,500	
32	**Krendl** model 575 all fiber blowing insolation machine w/ hoses	1,800	
33	**DeWalt** model DXGN14000 gas powered generator w/ 11,700 watt capacity	550	
34	2011 **Isuzu** model NRR single axle box truck w/ 5.2L diesel engine w/ 156,034 km vin JALE5W162B7300872 w/ lift gate		11,250
35	**Krendl** model 575 all fiber blowing insolation machine w/ hoses	1,800	
36	**DeWalt** model DXGN14000 gas powered generator w/ 11,700 watt capacity	500	
37	Misc. vacuum, hand tools, (21) insolation bundles etc.	450	

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Item #	Description	FLV	Leased / Financed
		$	
38	2017 **Isuzu** model NRR single axle box truck w/ 5.2L diesel engine w/ 84,278 km vin JALE5W161H7303691 w/ lift gate		47,500
39	**Krendl** model 800-G all fiber blowing insolation machine w/ hoses	2,000	
40	Misc. vacuum, hand tools, (14) Climatizer Plus insolation bundles etc.	400	
41	**Krendl** model 475 all fiber blowing insolation machine w/ hoses	1,300	
42	2012 **Isuzu** model NRR single axle spray insolation truck w/ 5.2L diesel engine w/ 162,266 km vin JALE5W164C7300406 w/ **Stamford** model S1L2-Y1 gas powered 62.5 KVA capacity generator w/ **Dynagen** control s/n G21C099832, **Champion** 10 hp vertical tank mount air compressor, **Graco** model H-25 Reactor spray foam machine w/ heated hoses s/n A0559 w/ drum pumps, hand tools, ladders, tool boxes, insolation bundles etc.	57,500	
43	2019 **Mercedes-Benz** model Sprinter 2500/3500 high-roof commercial van w/ 3.0L diesel engine w/ 51,925 km vin WD3BF0CD4KP134519		48,000
44	**DeWalt** model DXGNR7000 gas powered generator w/ 11,700 watt capacity	400	

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Item #	Description	FLV	Leased / Financed
		$	
45	Misc. ladders, scaffolding, tools etc.	300	
46	2019 **Mercedes-Benz** model Sprinter 2500/3500 high-roof commercial van w/ 3.0L diesel engine w/ 46,670 km vin WD3BF0CD7KP118315		48,000
47	**Krendl** model 475 all fiber blowing insolation machine w/ hoses	1,300	
48	Misc. vacuum, ladders, tools etc.	350	
49	2011 **Smart** Fortwo 2 door mini coupe w/ 1.0L gas engine w/ 112,585 km vin WMEEJ3BA3BK501435		2,500
50	2012 **Mercedes-Benz** model Sprinter C2500 high-roof commercial van w/ 3.0L diesel engine w/ 121,634 km vin WD3BE7CC6C5703967		13,500
51	**Krendl** model 475 all fiber blowing insolation machine w/ hoses	1,300	
52	Misc. vacuum, ladders, tools Comfortboard insolation etc.	350	
53	2020 **Ford** model F150 4 x 4 Sport pickup truck w/ 3.5L gas engine w/ 42498 km vin 1FTFW1E43LFA00814		41,500

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Item #	Description	FLV	Leased / Financed
		$	
54	2013 **Nissan** model NV200 SV cargo van W/ 2.0L gas engine (km n/a) (front end damage no keys found) Vin 3N6CM0KN6DK695400	3,500	
55	2019 Custom built spray foam insolation trailer w/ 2019 **Graco** model Reactor E-30 spray foam machine w/ heated hoses **Kohler** SDMO diesel generator w/ 40 KVA capacity w/ **John Deere** diesel engine s/n CD3029B154887, **Champion** 7.5 hp vertical tank mount air compressor		45,000
56	2022 **Isuzu** model NRR single axle spray insolation truck w/ 5.2L diesel engine w/ (km n/a no keys found) **Graco** model INT, PWRSTN, T4F Integrated power station diesel powered generator/ air compressor s/n A10214, **Graco** model Reactor E-30 spray foam machine s/n A17934		80,000
57	Misc. ladders, pumps, tools **Comfortboard** insolation etc.	450	
58	Office contents consisting of: desks, manual sit & stand desks, chairs, board room tables, tables, file cabinets, reception desk w/ counter etc.	4,900	
59	Kitchen contents consisting of: refrigerator, dishwasher, microwave, espresso coffee maker, toaster oven, toaster, blender, flatware table, stools etc.	1,300	

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Item #	Description	FLV	Leased / Financed
		$	
60	(3) **Winix** WACP450 air purifiers	225	
61	Office electronics consisting of: desktop computers, monitors, printers, copiers, **Sharp** display, video conference system etc.	1,500	
62	(10) IBM Thinkbooks & Thinkpad T590, T580 laptops	3,500	
63	Server room contents consisting of: server rack, Eaton 9PX 2000 battery backup, Cisco switches, IBM Think Center computer, server computer, switch gear, old laptops, new & old monitors, chrome racks, parts etc.	2,500	
	Forced Liquidation Value Total	**$ 125,300**	**$ 472,250**

Greensaver Inc.

Inventory Valuation - Various Locations

Inventory as at November 1, 2022

Item #	Item ID	Description	QOH	Unit Cost	Total Cost	FLV
1	GSO-01101	8 Foot retractable Clothesline	199	11.13	2,215.31	110.77
2	GSO-00758	Retractable clothesline	3		-	1.00
3	GSO-04969001	Woods Power Bar with Timer	3		-	1.00
4	GSO-052-8835-2	Noma outdoor digital Block heater timer	9		-	6.00
5	GSO-06867	Expandable KD Drying Rack	5		-	3.00
6	GSO-09066	Oversize Folding Drying Rack	1,403	18.56	26,037.89	2,603.79
7	GSO-0916KCA	Smoke Alarm	647	10.04	6,497.50	1,624.37
8	GSO-1000652038	Flush mount light	2		-	1.00
9	GSO-1031	Alcohol Surface Disinfectant Wipes (50 pe	1,920		-	38.40
10	GSO-1040	7700 Half Mask	4		-	1.00
11	GSO-1075	Hand Pumps Sanitizer 500 ML	402		-	4.02
12	GSO-1076	Siruini Hand Pumps Sanitizer 500 ML	60		-	0.60
13	GSO-14180L	Extra tough 8 mil Nitrile Large golve (50 p	12		-	24.00
14	GSO-1651SPB	Premium Rubber Door Sweep Self Adesive	40		-	0.80
15	GSO-680112M-PT/6F0	Holders (lighting base?)	738		-	7.38
16	GSO-680112M-PT/6GLS	Light shade	432		-	4.32
17	GSO-68112MB-PTR	Holder set	2		-	0.02
18	GSO-8074SPB	V-Strip White -weather proofing strip	464		-	4.64
19	GSO-861850	MYSA Smart Thermostat	192	95.00	18,240.00	7,296.00
20	GSO-8803	Retractable Clothesline	371		-	92.75
21	GSO-900-0215-005	Kiddle Carbon Monoxide Detector		21.85	-	-
22	GSO-900-0263CO-CA	AC Plug-in Carbon Monoxide Alarm	928	21.18	19,655.04	6,879.26
23	GSO-A5155	Outlet Protectors	272		-	54.40
24	GSO-AMC111	Ref/Freez Thermometer Round	3,935	0.96	3,777.60	283.32
25	GSO-BD3-KIT-001 Open	Blower Door Serial # 8483.6.700 and 2041	1		-	1,000.00
26	GSO-C26832	Spray Nine Heavy- Duty Cleaner 946 ml	1		-	1.00
27	GSO-DELPAR3075W	White 3000K 90CRI	20		-	5.00
28	GSO-AQC0902LW	Freezer 9-11cu.ft		615.00	-	-
29	GSO-ART316TFDW	Fridge 31.6 cu Ft		840.00	-	-
30	GSO-DCF072A3WDB	Freezer, 7 cu ft-3WDB		439.20	-	-
31	GSO-DCFM108A1WDD	Chest Freezer, 9-14.4 cu ft-WDD		655.16	-	-
32	GSO-DCM110B1WDB	10.6 Cubic Foot Chest Freezer, Manual Defrost, White		690.00	-	-
33	GSO-DL-EC/4FL/MW/MK/120-347V/D	LED Eco-Commercial Strip (4FT)		63.49	-	-
34	GSO-DL-EC/8FL/MW/MK/120-347V/D	LED Eco-Commercial Strip (8FT)		103.21	-	-
35	GSO-DRY-01111	Wooden Drying Rack	165	18.58	3,065.70	306.57
36	GSO-DRY-01306	Indoor Drying Rack	328	18.58	6,094.24	609.42
37	GSO-DRY-02119	Oversize Drying Rack	6		-	
38	GSO-DRY-06867	Steel Expandable Drying Rack		18.58	-	
39	GSO-DUF140E1WDD	Upright Freezer, 13-16 cu ft-DD		875.00	-	
40	GSO-DUFM071A1WDB	Freezer, 7 cu ft-1WDB		659.00	-	
41	GSO-E50A16D-8271706	Energetic Bulbs (100W)	243	4.46	1,083.61	216.72
42	GSO-EB-STATE3LTC-02	Ecobee3 Lite Smart Thermostat	1,175	130.00	152,750.00	41,242.50
43	GSO-EN9010	Mixed Pipe Wrap-1/2in (Pieces)	4,092	0.16	668.80	66.88
44	GSO-EN9011	Mixed Pipe Wrap-3/4in (Pieces)	2,336	0.47	1,090.73	109.07
45	GSO-ESH15CH	EcoFitt Handheld Showerhead 1.5gm	13		-	1.00
46	GSO-ESUSAV8-ET-10C	Advanced Power Bar		46.68	-	-

Greensaver Inc.

Inventory Valuation - Various Locations

Inventory as at November 1, 2022

Item #	Item ID	Description	QOH	Unit Cost	Total Cost	FLV
47	GSO-FAST-STAT	Common Maker HVAC Wiring Extender		20.23	-	-
48	GSO-FB-100	Flowmeter Bag	1,141		-	22.82
49	GSO-FM16	Mayfair Fixture (10 pack)	120		-	30.00
50	GSO-FM16ALA	Mayfair Glass (5 pack)	120		-	30.00
51	GSO-FM16A-R	Mayfair Glass (5 Pack)	55		-	13.75
52	GSO-FM16PT	Mayfair Fixture (10 pack)	10		-	2.50
53	GSO-GSO-MS	Measurement Stick	72		-	3.60
54	GSO-GSO-S-16767M	ULINE BLACK INDUSTRIAL NITRILE GLOVES	39		-	78.00
55	GSO-FFAD3033R1/1PFD35	Dehumidifer, 22 Pint		286.02	-	-
56	GSO-FFAD7033R1/1PFD50	Dehumidifer, 50 Pint		373.00	-	-
57	GSO-FFHT1425VW	Refrigerator, 12.6-15.4 cu ft-VW		849.00	-	-
58	GSO-FFRE0633S1/5PAC600	Air Conditioner, 6,000 BTU		399.00	-	-
59	GSO-FFRE0833U1/5PAC8000	Air Conditioner, 8,000 BTU		400.00	-	-
60	GSO-FHT1425W	B FRIGID 14CU TOP MOUNT WHITE		849.00	-	-
61	GSO-HD-MR16 GU5.3	LED MR 16 GU5.3		4.17	-	-
62	GSO-HD-MR16/6.5W/30/FL35/JDR/D	LED MR16 E26 BASE	1,252	3.40	4,260.31	426.03
63	GSO-HD-MR16/7W/30/FL35/GU5.3/D	LED MR 16 GU5.3	219		-	43.80
64	GSO-HWB2012	Tank Wrap (Trinity)	8		-	1.00
65	GSO-IFM161251	Light Fixtures (1 Piece)	1		-	1.00
66	GSO-IFM161251T	Light Fixtures (2 Pieces in a pack)	1,146		-	2,292.00
67	GSO-HPE16BTR	BE-GE 15.6 CUFT TOP MNT WHITE		885.00	-	-
68	GSO-L3RT412301BD	LED Fixture 600-800 (4Inch)	52	11.61	603.98	60.40
69	GSO-L3RT612301BD	LED Fixture 600-800 (6Inch)	12		-	2.40
70	GSO-LD-46	LED Night Light	873	2.00	1,750.22	175.02
71	GSO-LD-47	Watt AMCG Night light	299		-	44.85
72	GSO-LE-17A21/30	LED A Shape (100W)	20		-	3.00
73	GSO-LE-9DL4/WW	LED Fixture 600-800	13		-	1.95
74	GSO-LED10RS6/830E26P	LED Fixture >800	50		-	7.50
75	GSO-LE-7MR16/FL/30	Northern Stars GU5.3		4.19	-	-
76	GSO-LED12BR40/DIM/HO/850/G6/RP	BR40 5K 12WATT 1150 LUMENS		10.00	-	-
77	GSO-LED13RS6/830E26P	LED Fixture >800	30	15.00	450.06	45.01
78	GSO-LED16A19/DIM/0/827/U/RP4/OU	LED 100 W Bulbs	288		-	43.20
79	GSO-LED8WA19/OMN/830-DIM-B	LED Litespan (60 W)	30		-	4.50
80	GSO-LED9WA19/OMN/830-GU24-DIM-	GU 24 Base	1		-	0.15
81	GSO-LEDBRS6/830E26P	LEDBRS6/830E26P	10		-	1.50
82	GSO-LED6MR16DIM950TLFL40GLRP	MR16 5K 6WATT 450 LUMEN		5.25	-	-
83	GSO-LED7R20/DIM/HO/850/G6/RP 6	BR20 5000K		5.00	-	-
84	GSO-LED9BR30DIMHO850G6RP	BR30 5K 9WATT 850 LUMENS		5.30	-	-
85	GSO-M13W	V-Seal wxstrip W/Adhev White 17' Roll	199	3.06	609.07	60.91
86	GSO-N1202	Night Light	271		-	40.65
87	GSO-MPE12FGK	BE-MOFF 11.6 CUFT TOPMNT WHITE		775.00	-	-
88	GSO-MTE18HTR	MN Fridge 18 cu ft Topmnt		707.56	-	-
89	GSO-MZC5216LW	Chest Freezer, 14.5-16 cu ft-LW		780.34	-	-
90	GSO-N2912CH	Standard Showerhead (Niagara Chrome)	2,916	4.87	14,210.38	710.52
91	GSO-N2925CH	1.25 GPM Handheld Showerhead	3,504		-	750.00
92	GSO-N2935CH	Handheld Showerhead	426		-	50.00

Greensaver Inc.

Inventory Valuation - Various Locations

Inventory as at November 1, 2022

Item #	Item ID	Description	QOH	Unit Cost	Total Cost	FLV
93	GSO-N2945CH	Niagara Handheld Showerhead Chrome		13.03	-	-
94	GSO-N3115	Kitchen Aerator	3,758	2.76	10,378.65	300.00
95	GSO-N3126VP-C	Kitchen Aerator Chrome w/ Valve	2,677	2.74	7,334.98	366.75
96	GSO-N3140	Dye Tablets (Niagara)	693		-	69.30
97	GSO-N3210B-PC	Washroom Aerators (Bubble Spray)	3,777	0.89	3,351.65	167.58
98	GSO-N3211B-PC	Washroom Aerator 1 GPM	312		-	16.00
99	GSO-N6000	Self-stick doors sweep CLR	200	4.04	807.46	80.75
100	GSO-N9150	2 Pc Furnace Filters Whistle	1,059	0.74	784.84	78.48
101	GSO-OWONQUG	OWON Quick User Guides	290		-	-
102	GSO-PCT503-TY	Owon Smart Thermostat	248		-	24.80
103	GSO-PN-22575	Woods Power bar	24	14.98	359.61	35.96
104	GSO-PT.50016	Block Heater Timer (Woods)	1,857	12.34	22,920.28	1,146.01
105	GSO-PV-MR-16 GU10	LED MR16 GU10		3.19	-	-
106	GSO-PV-PAR20/7W/30/WFL40/D/ES	LED PAR 20	9,232	3.19	29,457.87	4,418.68
107	GSO-PV-PAR20/7W/40/WFL40/D/ES	PAR 20 4K 500 LUMEN		3.75	-	-
108	GSO-PV-PAR30	LED PAR 30		5.69	-	-
109	GSO-PV-PAR30LN/12W/30/WFL40/D	LED PAR 30	17,953	5.71	102,511.63	8,200.93
110	GSO-PV-PAR38/16W/30/WFL40/D/ES	LED PAR38 <16W	16,993	9.72	165,168.89	11,561.82
111	GSO-PW100	1'' Plastic Insulation Plugs	2,014		-	20.14
112	GSO-RT-100	Roll of Teflon Tape	1,471		-	294.20
113	GSO-RT-101	Roll of Teflon Tape	59		-	11.80
114	GSO-S-15620	Uline wipers to go	1		-	1.00
115	GSO-S-16767X-S1	Uline BLACK INDUSTRIAL NITRILE GLOVES	46		-	46.00
116	GSO-S-9632-S1	ULINE N95 STANDARD INDUSTRIAL RESPIR	10		-	25.00
117	GSO-RGD-BLP2/14/MW/MK/D	LED Backlit Panel RGD-BLP2 (1x4)-120-347V		55.49	-	-
118	GSO-RGD-BLP5/22/MW/MK/D	LED Backlit Panel RGD-BLP2 (1x2)-120-347V		52.30	-	-
119	GSO-RGD-BLP5/24/MW/MK/D	LED Backlit Panel RGD-BLP (2x4)-120-347V		87.40	-	-
120	GSO-SMC402AD	Baseboard Controller Thermostats (Black)	1,620	162.39	263,064.57	13,153.23
121	GSO-SMT402AD	Baseboard Wall Thermostats (White)	6,960	80.86	562,774.50	28,138.73
122	GSO-SP57/11C	Water Heater Wrap	24	47.04	1,128.89	112.89
123	GSO-SSL-CHB/150M/MW/MK/HK/D	LED Circular HighBay 120-347V		162.51	-	-
124	GSO-ST302P	Baseboard Thermostats		156.56	-	-
125	GSO-ST402P	Baseboard Thermostats	6,594	4.71	31,073.13	1,553.66
126	GSO-STE402PW+1215	Electronic Thermostat	6		-	6.00
127	GSO-SWB511	Wiring Module	249		-	15.00
128	GSO-ST55C	Emerson Sensi Wifi Thermostat-retail		105.00	-	-
129	GSO-TH2110D1008/U	Programmable Thermostat	1,883	36.45	68,639.14	3,431.96
130	GSO-TS1816	TrickleStar Power Bar	3		-	1.00
131	GSO-TS2003	Kill-A-Watt Meter	10		-	1.00
132	GSO-TL-RMES111	LED Emergency Sign		44.27	-	-
133	GSO-TL-RMES301 - RUNNING MAN	2HR BACKUP RUNNING MAN SIGN		42.31	-	-
134	GSO-VIV-A19/X18/15W/30/D	LED A Shape (100W)	16,747	4.52	75,648.91	7,564.89
135	GSO-VIV-A19/X18/9W/30/D	LED A Shape (60W/75W)	84,226	1.88	158,314.59	15,831.46
136	GSO-VIV-A21/17.5W/30/D	LED A Shape (100W)	19		-	1.00
137	GSO-VIV-MAR16/6.5W/30/WFL35/JDR	LED MR16 E26	205		-	20.00
138	GSO-VIV-BR30/9W/30/D	LED VIVID BR30		4.50	-	-

Greensaver Inc.

Inventory Valuation - Various Locations

Inventory as at November 1, 2022

Item #	Item ID	Description	QOH	Unit Cost	Total Cost	FLV
139	GSO-VIV-BR40/13W/27/D	LED VIVID BR40		9.08	-	-
140	GSO-VIVMR16/T3/6W/30/FL40/GU10	LED MR16 GU10 6W	15,561	3.20	49,795.20	2,489.76
141	GSO-VIVMR16/T3/7W/30/WFL/GU5.3	LED MR16 T3 GU5.3	12,087	4.19	50,644.53	2,532.23
142	GSO-VIV-MR16/T3/7W/40/WFL40/GU	MR16 GU5.3 4000K	10,126	4.19	42,427.94	2,121.40
143	GSO-VIV-RK/4/9W/30/D	Retrofit Kit Downlight 4'' 9W	300		-	-
144	GSO-VIV-RK/6/12W/30/D	Retrofit Kit Downlight 6" 12W	400		-	-
145	GSO-VIV-RK/RF/12W/30/D	LED Fixture 600-800	126		-	-
146	GSO-VIV-RK/RF/19W/30/D	LED Fixture >800	205		-	-
147	GSO-VIV-PAR20/I90/7W/50/WFL40/	PAR 20 5K 500 LUMEN		4.40	-	-
148	GSO-VIV-PAR30LN/I90/12W/50/WFL	PAR 30 5000K		8.50	-	-
149	GSO-VIV-T5BPSP4/25W/50/F 17545	BYPASS 5K T5 4' LAMP		11.37	-	-
150	GSO-VIV-T8BP6/12W/40/F/DE	LED T8 4FT 12W 1800LM 4000K		4.82	-	-
151	GSO-VIV-T8BP6/12W/50/F/DE	LED T8 4FT 12W 1800LM 5000K		4.82	-	-
152	GSO-VIV-T8BP6/15W/40/F/DE	LED VIVID T8 Bypass VI 4FT 15W		6.37	-	-
153	GSO-WLL-LEDT8BP10.5DV/850	LED T8 BYPASS 1800LM 5000K (4 FEET)		7.00	-	-
154	GSO-WRB329DFBW	Refrigerator, 19 cu ft Bottom Freezer RH		1,389.00	-	-
155	GSO-WZC3209LW	Freezer 9-11cu.ft		615.00	-	-
156	GSO-WZF34X16DW	Freezer Upright 14-16 cu.ft		995.00	-	-
157	GSR-1000-111	SOPRA-CELLULOSE INSULATION	298	14.50	4,321.00	432.10
158	GSR-219-08	BLUE SHEATHING TUCK TAPE - 60MM X 55I	80	7.95	636.00	63.60
159	GSR-2654-0740	SHIELDTECH DS300 PF 3 MIL SIZE LG BLUE	9	12.99	116.91	11.69
160	GSR-28072024	R20 Certainteed	12	22.76	273.06	27.31
161	GSR-280BW05	R20 Basement Wrap 6""x4'x35' OC	56	69.52	3,892.84	389.28
162	GSR-280RXLCB51524	Roxul CFB R24	12	42.04	504.48	50.45
163	GSR-2RAFT	Isulation Raft-R-Mate - Doubles	150	2.65	397.50	39.75
164	GSR-3M205-72X55	3M GREEN PAINTERS TAPE 3" X 60 YD 12/C	32	67.31	2,153.80	215.38
165	GSR-50635910	Walltite CM01 CT Resin	5	1,661.64	8,308.20	830.82
166	GSR-54001	NORTH 5400 SERIES FULL FACE RESPIRATO	5	129.00	645.00	64.50
167	GSR-5500-30M	NORTH 5500 SERIES HALF FACE RESPIRATO	2	8.40	16.80	1.68
168	GSR-56404388	Elastospray 800A Isocyanate	2	732.00	1,464.00	146.40
169	GSR-7581P100	NORTH CART P100/ORGANIC VAP	10	22.85	228.50	22.85
170	GSR-A1004N	Isocyanate	11	9,072.00	96,163.20	4,808.16
171	GSR-B0240-00N	RESINE HEATLOK HFO 0240	11	9,000.00	95,400.00	4,770.00
172	GSR-DC 315	Fireproofing paint	5	435.00	2,175.00	217.50
173	GSR-ElastochemEx	Elastochem Extreme Set	9	10,922.86	92,844.35	4,642.22
174	GSR-FNPRD-10009	Cellulose Plus 30LB	325	12.30	3,997.50	399.75
175	GSR-GB33X48-3MIL	X-GUARD CONTRACTOR GARBAGE BAGS 33	3	46.95	140.85	14.09
176	GSR-IKO Therm 4180004	IKO Therrm 1.5" 4'x4'	56	15.60	873.60	87.36
177	GSR-LUBCLEAN	LUBRI CLEAN 340g/12 oz can	51	5.87	299.20	29.92
178	GSR-MC10X100	POLY SHEETING 10' X 100' MEDIUM (2.2MI	32	17.95	574.40	57.44
179	GSR-MM-25	MAGIC MONKEY INDOOR ABSORBENT 25 LE	7	23.76	166.30	16.63
180	GSR-PF42 SR Kit-W	PF42 Slow Rise (SR) II-Part Poly U Foam Ki	115	683.22	78,570.00	11,785.50
181	GSR-PRO9928-3X	SHIELDTECH PRO 3XL MICROPOROUS COVE	11	74.15	815.68	81.57
182	GSR-R14x15-Roxul-59.73SF	ROXUL CFB 3.5x15 R14 593.73SF	22	33.36	733.92	73.39
183	GSR-R22x15-Owens-49SF	R22x15 INSUL PINK CONTR 49SF	10	23.72	237.15	23.72
184	GSR-RAGS-W-25	RAG WIPERS WHITE (25 LB) BALE	4	38.21	152.84	15.28

Exhibit "B"

Greensaver Inc.

Inventory Valuation - Various Locations

Inventory as at November 1, 2022

Item #	Item ID	Description	QOH	Unit Cost	Total Cost	FLV
185	WLL-LEDT8BP12/850-ECO(4FT)	GSO-ECO-BYPASS /Line Voltage LED T8 Tul	2,342	5.47	12,810.74	1,281.07
	TOTAL VALUES		257,311		2,318,561	201,985

APPENDIX C

ServiceOntario

Main Menu New Enquiry

Enquiry Result

File Currency: **05OCT 2022**

All Pages

Show All Pages

Note: All pages have been returned.

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**	**Status**	
	654758028	1	9	1	21	08JUL 2024		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**	**Registration Number**	**Registered Under**	**Registration Period**	
654758028		01	001		20090708 1404 1462 3135	P PPSA	5	

Individual Debtor	**Date of Birth**	**First Given Name**	**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**			**Ontario Corporation Number**	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		**City**	**Province**	**Postal Code**
	74 SIX POINT ROAD		TORONTO	ON	M8Z2X2
Individual Debtor	**Date of Birth**	**First Given Name**	**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**			**Ontario Corporation Number**	
	Address		**City**	**Province**	**Postal Code**
Secured Party	**Secured Party / Lien Claimant**				
	THE TORONTO-DOMINION BANK				
	Address		**City**	**Province**	**Postal Code**
	1315 THE QUEENSWAY		ETOBICOKE	ON	M8Z1S8

Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or**	**No Fixed Maturity Date**
		X	X	X	X	X			

Motor Vehicle Description	**Year**	**Make**	**Model**	**V.I.N.**

General Collateral Description	**General Collateral Description**

Registering Agent	Registering Agent			
	GARFINKLE, BIDERMAN LLP			
	Address	City	Province	Postal Code
	1 ADELAIDE ST. EAST, SUITE 801	TORONTO	ON	M5C2V9

CONTINUED

Type of Search	Business Debtor									
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)									
File Currency	05OCT 2022									
	File Number	Family	of Families	Page		of Pages				
	654758028	1	9	2		21				
FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT										
	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached		Registration Number			Registered Under	
		01	001			20140521 1442 1530 4748				
Record Referenced	File Number		Page Amended	No Specific Page Amended	Change Required			Renewal Years	Correct Period	
	654758028			X	B RENEWAL			5		
Reference Debtor/ Transferor	First Given Name				Initial		Surname			
	Business Debtor Name									
	THE URBAN ENVIRONMENT CENTRE (TORONTO)									
Other Change	Other Change									
Reason / Description	Reason / Description									
Debtor/ Transferee	Date of Birth		First Given Name				Initial	Surname		
	Business Debtor Name								Ontario Corporation Number	
	Address						City		Province	Postal Code
Assignor Name	Assignor Name									
Secured Party	Secured party, lien claimant, assignee									
	Address						City		Province	Postal Code
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or		No Fixed Maturity Date
Motor Vehicle Description	Year	Make				Model			V.I.N.	

84

General Collateral Description	General Collateral Description				
Registering Agent	Registering Agent or Secured Party/ Lien Claimant				
	CANADIAN SECURITIES REGISTRATION SYSTEMS				
	Address		City	Province	Postal Code
	4126 NORLAND AVENUE		BURNABY	BC	V5G 3S8

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	Family	of Families	Page	of Pages		
	654758028	1	9	3	21		
FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT							
	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under	
		01	001		20190618 1936 1531 2921		

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	654758028		X	B RENEWAL	5	

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name		
	THE URBAN ENVIRONMENT CENTRE (TORONTO)		
Other Change	Other Change		
Reason / Description	Reason / Description		

Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname		
	Business Debtor Name				Ontario Corporation Number	
	Address		City		Province	Postal Code
Assignor Name	Assignor Name					
Secured Party	Secured party, lien claimant, assignee					
	Address		City		Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	CANADIAN SECURITIES REGISTRATION SYSTEMS			
	Address	City	Province	Postal Code
	4126 NORLAND AVENUE	BURNABY	BC	V5G 3S8

END OF FAMILY

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	654758037	2	9	4	21	08JUL 2024		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period	
654758037		01	001		20090708 1404 1462 3136	P PPSA	5	

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		City	Province	Postal Code
	74 SIX POINT ROAD		TORONTO	ON	M8Z2X2
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant				
	THE TORONTO-DOMINION BANK				
	Address		City	Province	Postal Code
	1315 THE QUEENSWAY		ETOBICOKE	ON	M8Z1S8

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
				X	X				X

Motor Vehicle	Year	Make	Model	V.I.N.

Description				

General Collateral Description	**General Collateral Description**
	ASSIGNMENT OF TERM DEPOSITS AND CREDIT BALANCES

Registering Agent	**Registering Agent**			
	GARFINKLE, BIDERMAN LLP			
	Address	**City**	**Province**	**Postal Code**
	1 ADELAIDE ST. EAST, SUITE 801	TORONTO	ON	M5C2V9

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	**Family**	**of Families**	**Page**	**of Pages**		
	654758037	2	9	5	21		
FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT							
	Caution Filing	**Page of**	**Total Pages**	**Motor Vehicle Schedule Attached**	**Registration Number**		**Registered Under**
		01	001		20140521 1442 1530 4749		

Record Referenced	**File Number**	**Page Amended**	**No Specific Page Amended**	**Change Required**	**Renewal Years**	**Correct Period**
	654758037		X	B RENEWAL	5	

Reference Debtor/ Transferor	**First Given Name**	**Initial**	**Surname**
	Business Debtor Name		
	THE URBAN ENVIRONMENT CENTRE (TORONTO)		

Other Change	**Other Change**
Reason / Description	**Reason / Description**

Debtor/ Transferee	**Date of Birth**	**First Given Name**	**Initial**	**Surname**	
	Business Debtor Name			**Ontario Corporation Number**	
	Address		**City**	**Province**	**Postal Code**

Assignor Name	**Assignor Name**			
Secured Party	**Secured party, lien claimant, assignee**			
	Address	**City**	**Province**	**Postal Code**

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	CANADIAN SECURITIES REGISTRATION SYSTEMS			
	Address	City	Province	Postal Code
	4126 NORLAND AVENUE	BURNABY	BC	V5G 3S8

CONTINUED

Type of Search	Business Debtor				
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
File Currency	05OCT 2022				
	File Number	Family	of Families	Page	of Pages
	654758037	2	9	6	21

FORM 2C FINANCING CHANGE STATEMENT / CHANGE STATEMENT

	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule Attached	Registration Number	Registered Under
		01	001		20190618 1936 1531 2930	

Record Referenced	File Number	Page Amended	No Specific Page Amended	Change Required	Renewal Years	Correct Period
	654758037		X	B RENEWAL	5	

Reference Debtor/ Transferor	First Given Name	Initial	Surname
	Business Debtor Name		
	THE URBAN ENVIRONMENT CENTRE (TORONTO)		

Other Change	Other Change
Reason / Description	Reason / Description

Debtor/ Transferee	Date of Birth	First Given Name	Initial	Surname	
	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code

Assignor Name	Assignor Name				
Secured Party	Secured party, lien claimant, assignee				
	Address		City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent or Secured Party/ Lien Claimant			
	CANADIAN SECURITIES REGISTRATION SYSTEMS			
	Address	City	Province	Postal Code
	4126 NORLAND AVENUE	BURNABY	BC	V5G 3S8

END OF FAMILY

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	755856666	3	9	7	21	26SEP 2024		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period	
755856666		001	2		20190926 0956 1532 6869	P PPSA	05	

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		City	Province	Postal Code
	74 SIXPOINT ROAD		ETOBICOKE	ON	M8Z2X2
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant				

	MERCEDES-BENZ FINANCIAL									
	Address						City		Province	Postal Code
	2680 MATHESON BLVD. E. STE 500						MISSISSAUGA		ON	L4W0A5
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date	
			X		X	X	57660.98	20SEP2024		
Motor Vehicle Description	Year	Make				Model		V.I.N.		
	2019	MERCEDES-BENZ				2C1446		WD3BF0CD7KP118315		
General Collateral Description	General Collateral Description									
Registering Agent	Registering Agent									
	D + H LIMITED PARTNERSHIP									
	Address						City		Province	Postal Code
	2 ROBERT SPECK PARKWAY, 15TH FLOOR						MISSISSAUGA		ON	L4Z 1H8

CONTINUED

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	755856666	3	9	8	21	26SEP 2024		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period	
755856666		002	2		20190926 0956 1532 6869			
Individual Debtor	Date of Birth	First Given Name			Initial	Surname		
Business Debtor	Business Debtor Name					Ontario Corporation Number		
	Address				City	Province	Postal Code	
Individual Debtor	Date of Birth	First Given Name			Initial	Surname		
Business Debtor	Business Debtor Name					Ontario Corporation Number		
	Address				City	Province	Postal Code	
Secured Party	Secured Party / Lien Claimant							
	MERCEDES-BENZ FINANCIAL SERVICES CANADA CORPORATION							
	Address				City	Province	Postal Code	
	2680 MATHESON BLVD. E. STE 500				MISSISSAUGA	ON	L4W0A5	
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

90

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	Address	City	Province	Postal Code

END OF FAMILY

Type of Search	Business Debtor								
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
File Currency	05OCT 2022								
	File Number	Family	of Families	Page	of Pages	Expiry Date		Status	
	755856693	4	9	9	21	26SEP 2024			
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN									
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule		Registration Number		Registered Under	Registration Period
755856693		001	2			20190926 0956 1532 6871		P PPSA	05

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		City	Province	Postal Code
	74 SIXPOINT ROAD		ETOBICOKE	ON	M8Z2X2

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code

Secured Party	Secured Party / Lien Claimant			
	MERCEDES-BENZ FINANCIAL			
	Address	City	Province	Postal Code
	2680 MATHESON BLVD. E. STE 500	MISSISSAUGA	ON	L4W0A5

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X		X	X	57660.98	20SEP2024	

Motor Vehicle Description	Year	Make	Model	V.I.N.
	2019	MERCEDES-BENZ	2C1446	WD3BF0CD4KP134519

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	D + H LIMITED PARTNERSHIP			
	Address	City	Province	Postal Code
	2 ROBERT SPECK PARKWAY, 15TH FLOOR	MISSISSAUGA	ON	L4Z 1H8

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	755856693	4	9	10	21	26SEP 2024	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
755856693		002	2		20190926 0956 1532 6871		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code

Secured Party	Secured Party / Lien Claimant			
	MERCEDES-BENZ FINANCIAL SERVICES CANADA CORPORATION			
	Address	City	Province	Postal Code
	2680 MATHESON BLVD. E. STE 500	MISSISSAUGA	ON	L4W0A5

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	Address	City	Province	Postal Code

END OF FAMILY

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	758305683	5	9	11	21	05DEC 2025	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
758305683		01	002		20191205 1406 1462 8065	P PPSA	6

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		City	Province	Postal Code
	74 SIX POINT RD		ETOBICOKE	ON	M8Z2X2
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE				
	Address		City	Province	Postal Code
	74 SIX POINT RD		ETOBICOKE	ON	M8Z2X2
Secured Party	Secured Party / Lien Claimant				
	VAULT CREDIT CORPORATION				
	Address		City	Province	Postal Code
	41 SCARSDALE ROAD UNIT 5		TORONTO	ON	M3B2R2

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X		X	X			

Motor Vehicle Description	Year	Make	Model	V.I.N.
	2020	FORD	F150	1FTFW1E43LFA00814

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	VAULT CREDIT CORPORATION			
	Address	City	Province	Postal Code
	41 SCARSDALE ROAD UNIT 5	TORONTO	ON	M3B2R2

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	758305683	5	9	12	21	05DEC 2025	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period

758305683		02	002			20191205 1406 1462 8065		P PPSA	6
Individual Debtor	**Date of Birth**		**First Given Name**				**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	GREENSAVER								
	Address						**City**	**Province**	**Postal Code**
	74 SIX POINT RD						ETOBICOKE	ON	M8Z2X2
Individual Debtor	**Date of Birth**		**First Given Name**				**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	Address						**City**	**Province**	**Postal Code**
Secured Party	**Secured Party / Lien Claimant**								
	Address						**City**	**Province**	**Postal Code**
Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or**	**No Fixed Maturity Date**
Motor Vehicle Description	**Year**	**Make**				**Model**		**V.I.N.**	
General Collateral Description	**General Collateral Description**								
Registering Agent	**Registering Agent**								
	VAULT CREDIT CORPORATION								
	Address						**City**	**Province**	**Postal Code**
	41 SCARSDALE ROAD UNIT 5						TORONTO	ON	M3B2R2

END OF FAMILY

Type of Search	Business Debtor								
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
File Currency	05OCT 2022								
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**		**Status**	
	758649312	6	9	13	21	17DEC 2024			
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN									
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**		**Registration Number**		**Registered Under**	**Registration Period**
758649312		001	1			20191217 1402 9492 0416		P PPSA	05
Individual Debtor	**Date of Birth**		**First Given Name**				**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
	Address						**City**	**Province**	**Postal Code**
	74 SIXPOINT RD						ETOBICOKE	ON	M8Z 2X2

Individual Debtor	Date of Birth		First Given Name				Initial	Surname	
Business Debtor	Business Debtor Name							Ontario Corporation Number	
	Address						City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant								
	GRANDE NATIONAL LEASING INC								
	Address						City	Province	Postal Code
	8201 KEELE ST UNIT 1						CONCORD	ON	L4K 1Z4
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
	X					X	104133		X
Motor Vehicle Description	Year	Make				Model		V.I.N.	
	2020	TAG				TRAILER		2B9BEA327LC284230	
General Collateral Description	General Collateral Description								
	ADDITIONAL ITEMS AS LISTED ON SCHEDULE B OF LEASE 6452								
Registering Agent	Registering Agent								
	Address						City	Province	Postal Code

END OF FAMILY

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	759650679	7	9	14	21	28JAN 2026		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule		Registration Number	Registered Under	Registration Period
759650679		001	2			20200128 1601 1902 9097	P PPSA	06
Individual Debtor	Date of Birth		First Given Name			Initial	Surname	
Business Debtor	Business Debtor Name						Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
	Address					City	Province	Postal Code
	74 SIX POINT RD					TORONTO	ON	M8Z 2X2
Individual Debtor	Date of Birth		First Given Name			Initial	Surname	
Business Debtor	Business Debtor Name						Ontario Corporation Number	
	GREENSAVER							
	Address					City	Province	Postal Code
	74 SIX POINT RD					TORONTO	ON	M8Z 2X2
Secured Party	Secured Party / Lien Claimant							

	BLUE CHIP LEASING CORPORATION									
	Address					City		Province	Postal Code	
	156 DUNCAN MILL RD, UNIT 16					TORONTO		ON	M3B 3N2	

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X		X				

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description

Registering Agent	Registering Agent			
	ESC CORPORATE SERVICES LTD.			
	Address	City	Province	Postal Code
	201-1325 POLSON DRIVE	VERNON	BC	V1T 8H2

CONTINUED

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	759650679	7	9	15	21	28JAN 2026		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period	
759650679		002	2		20200128 1601 1902 9097			

Individual Debtor	Date of Birth	First Given Name	Initial	Surname

Business Debtor	Business Debtor Name			Ontario Corporation Number
	THE URBAN ENVIRONMENT CENTRE			
	Address	City	Province	Postal Code
	74 SIX POINT RD	TORONTO	ON	M8Z 2X2

Individual Debtor	Date of Birth	First Given Name	Initial	Surname

Business Debtor	Business Debtor Name			Ontario Corporation Number
	Address	City	Province	Postal Code

Secured Party	Secured Party / Lien Claimant			
	Address	City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make				Model		V.I.N.	
General Collateral Description	General Collateral Description								
Registering Agent	Registering Agent								
	Address						City	Province	Postal Code

END OF FAMILY

Type of Search	Business Debtor								
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
File Currency	05OCT 2022								
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**		**Status**	
	767647251	8	9	16	21	12NOV 2025			
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN									
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**		**Registration Number**		**Registered Under**	**Registration Period**
767647251		001	4			20201112 1402 1532 8688		P PPSA	5
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**		**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
	Address					**City**		**Province**	**Postal Code**
	74 SIX POINT ROAD					TORONTO		ON	M8Z 2X2
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**		**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	GREENSAVER								
	Address					**City**		**Province**	**Postal Code**
	74 SIX POINT ROAD					TORONTO		ON	M8Z 2X2
Secured Party	**Secured Party / Lien Claimant**								
	ARI FINANCIAL SERVICES INC.								
	Address					**City**		**Province**	**Postal Code**
	600-1270 CENTRAL PARKWAY WEST					MISSISSAUGA		ON	L5C 4P4
Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or**	**No Fixed Maturity Date**
			X		X	X			
Motor Vehicle Description	**Year**	**Make**				**Model**		**V.I.N.**	
General Collateral Description	**General Collateral Description**								
	ALL PRESENT AND FUTURE MOTOR VEHICLES (INCLUDING WITHOUT LIMITATION,								
	PASSENGER AUTOMOBILES, VANS, TRUCKS, TRUCK-TRACTORS, TRUCK-TRAILERS,								
	TRUCK-CHASSIS AND TRUCK-BODIES), AUTOMOTIVE EQUIPMENT (INCLUDING								

Registering Agent	Registering Agent			
	CSRS			
	Address	City	Province	Postal Code
	4126 NORLAND AVE	BURNABY	BC	V5G 3S8

CONTINUED

Type of Search	Business Debtor									
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)									
File Currency	05OCT 2022									
	File Number	Family	of Families	Page	of Pages	Expiry Date		Status		
	767647251	8	9	17	21	12NOV 2025				
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN										
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule		Registration Number		Registered Under	Registration Period	
767647251		002	4			20201112 1402 1532 8688				
Individual Debtor	Date of Birth		First Given Name			Initial		Surname		
Business Debtor	Business Debtor Name							Ontario Corporation Number		
	Address					City		Province	Postal Code	
Individual Debtor	Date of Birth		First Given Name			Initial		Surname		
Business Debtor	Business Debtor Name							Ontario Corporation Number		
	Address					City		Province	Postal Code	
Secured Party	Secured Party / Lien Claimant									
	Address					City		Province	Postal Code	
Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date	
Motor Vehicle Description	Year	Make				Model		V.I.N.		
General Collateral Description	General Collateral Description									
	WITHOUT LIMITATION, TRAILERS, BOXES AND REFRIGERATION UNITS),									
	MATERIALS-HANDLING EQUIPMENT AND OTHER GOODS (WHETHER SIMILAR OR									
	DISSIMILAR TO THE FOREGOING) LEASED FROM TIME TO TIME BY THE SECURED									
Registering Agent	Registering Agent									
	Address					City		Province	Postal Code	

CONTINUED

Type of Search	Business Debtor
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)

File Currency	05OCT 2022								
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**		**Status**	
	767647251	8	9	18	21	12NOV 2025			
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN									
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**		**Registration Number**		**Registered Under**	**Registration Period**
767647251		003	4			20201112 1402 1532 8688			
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**		**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	Address					**City**		**Province**	**Postal Code**
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**		**Surname**	
Business Debtor	**Business Debtor Name**							**Ontario Corporation Number**	
	Address					**City**		**Province**	**Postal Code**
Secured Party	**Secured Party / Lien Claimant**								
	Address					**City**		**Province**	**Postal Code**
Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or**	**No Fixed Maturity Date**
Motor Vehicle Description	**Year**	**Make**				**Model**		**V.I.N.**	
General Collateral Description	**General Collateral Description**								
	PARTY TO THE DEBTOR, TOGETHER WITH, IN EACH CASE, ALL PRESENT AND								
	FUTURE PARTS, ATTACHMENTS, ACCESSORIES AND ACCESSIONS ATTACHED								
	THERETO OR INSTALLED THEREIN, AND ALL PROCEEDS OF OR RELATING TO ANY								
Registering Agent	**Registering Agent**								
	Address					**City**		**Province**	**Postal Code**

CONTINUED

Type of Search	Business Debtor								
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)								
File Currency	05OCT 2022								
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**		**Status**	
	767647251	8	9	19	21	12NOV 2025			
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN									
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**		**Registration Number**		**Registered Under**	**Registration Period**
767647251		004	4			20201112 1402 1532 8688			

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant				
	Address		City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description
	OF THE FOREGOING.

Registering Agent	Registering Agent			
	Address	City	Province	Postal Code

END OF FAMILY

Type of Search	Business Debtor							
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)							
File Currency	05OCT 2022							
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status	
	774803277	9	9	20	21	27JUL 2026		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule		Registration Number	Registered Under	Registration Period
774803277		001	2			20210727 1015 1901 1743	P PPSA	05

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	THE URBAN ENVIRONMENT CENTRE (TORONTO)				
	Address		City	Province	Postal Code
	74 SIX POINT RD		TORONTO	ON	M8Z 2X2
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	

Business Debtor	Business Debtor Name			Ontario Corporation Number
	Address	City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant			
	MERIDIAN ONECAP CREDIT CORP.			
	Address	City	Province	Postal Code
	SUITE 1500, 4710 KINGSWAY	BURNABY	BC	V5H 4M2

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date
			X		X	X			

Motor Vehicle Description	Year	Make	Model	V.I.N.
	2017	ISUZU	NRR	JALE5W168H7303705
	2017	ISUZU	NRR	JALE5W161H7303691

General Collateral Description	General Collateral Description			
	TRUCK(S) TOGETHER WITH ALL ATTACHMENTS ACCESSORIES ACCESSIONS			
	REPLACEMENTS SUBSTITUTIONS ADDITIONS AND IMPROVEMENTS THERETO AND ALL			
	PROCEEDS IN ANY FORM DERIVED DIRECTLY OR INDIRECTLY FROM ANY SALE			
Registering Agent	Registering Agent			
	ESC CORPORATE SERVICES LTD.			
	Address	City	Province	Postal Code
	201-1325 POLSON DRIVE	VERNON	BC	V1T 8H2

CONTINUED

Type of Search	Business Debtor						
Search Conducted On	THE URBAN ENVIRONMENT CENTRE (TORONTO)						
File Currency	05OCT 2022						
	File Number	Family	of Families	Page	of Pages	Expiry Date	Status
	774803277	9	9	21	21	27JUL 2026	

FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN

File Number	Caution Filing	Page of	Total Pages	Motor Vehicle Schedule	Registration Number	Registered Under	Registration Period
774803277		002	2		20210727 1015 1901 1743		

Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Individual Debtor	Date of Birth	First Given Name	Initial	Surname	
Business Debtor	Business Debtor Name			Ontario Corporation Number	
	Address		City	Province	Postal Code
Secured Party	Secured Party / Lien Claimant				
	Address		City	Province	Postal Code

Collateral Classification	Consumer Goods	Inventory	Equipment	Accounts	Other	Motor Vehicle Included	Amount	Date of Maturity or	No Fixed Maturity Date

Motor Vehicle Description	Year	Make	Model	V.I.N.

General Collateral Description	General Collateral Description
	AND OR DEALINGS WITH THE COLLATERAL AND A RIGHT TO AN INSURANCE
	PAYMENT OR OTHER PAYMENT THAT INDEMNIFIES OR COMPENSATES FOR LOSS OR
	DAMAGE TO THE COLLATERAL OR PROCEEDS OF THE COLLATERAL

Registering Agent	Registering Agent			
	Address	City	Province	Postal Code

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Main Menu New Enquiry

Enquiry Result

File Currency: **05OCT 2022**

All Pages

Note: All pages have been returned.

Type of Search	Business Debtor							
Search Conducted On	GREENSAVER HOME ENERGY SERVICES INC.							
File Currency	05OCT 2022							
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**	**Status**	
	737894088	1	1	1	1	04APR 2023		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**		**Registration Number**	**Registered Under**	**Registration Period**
737894088		001	1			20180404 1317 1590 6747	P PPSA	5
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**						**Ontario Corporation Number**	
	GREENSAVER HOME ENERGY SERVICES INC.						2294860	
	Address					**City**	**Province**	**Postal Code**
	74 SIX POINT ROAD					TORONTO	ON	M8Z 2X2
Individual Debtor	**Date of Birth**		**First Given Name**			**Initial**	**Surname**	
Business Debtor	**Business Debtor Name**						**Ontario Corporation Number**	
	Address					**City**	**Province**	**Postal Code**
Secured Party	**Secured Party / Lien Claimant**							
	THE TORONTO-DOMINION BANK BRANCH# 1728							
	Address					**City**	**Province**	**Postal Code**
	1315 THE QUEENSWAY					TORONTO	ON	M8Z 1S8

Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or**	**No Fixed Maturity Date**
		X	X	X	X	X			

Motor Vehicle Description	**Year**	**Make**	**Model**	**V.I.N.**

General Collateral Description	**General Collateral Description**

Registering Agent	**Registering Agent**

	LOOPSTRA NIXON LLP / REXLAW			
	Address	**City**	**Province**	**Postal Code**
	600-135 QUEENS PLATE DRIVE	ETOBICOKE	ON	M9W 6V7

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Main Menu New Enquiry

Enquiry Result

File Currency: **05OCT 2022**

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Note: All pages have been returned.

Type of Search	Business Debtor							
Search Conducted On	HOUSEMASTER TORONTO INC.							
File Currency	05OCT 2022							
	File Number	**Family**	**of Families**	**Page**	**of Pages**	**Expiry Date**	**Status**	
	737894106	1	1	1	1	04APR 2023		
FORM 1C FINANCING STATEMENT / CLAIM FOR LIEN								
File Number	**Caution Filing**	**Page of**	**Total Pages**	**Motor Vehicle Schedule**	**Registration Number**	**Registered Under**	**Registration Period**	
737894106		001	1		20180404 1318 1590 6748	P PPSA	5	
Individual Debtor	**Date of Birth**	**First Given Name**		**Initial**		**Surname**		
Business Debtor	**Business Debtor Name**					**Ontario Corporation Number**		
	HOUSEMASTER TORONTO INC.					2340716		
	Address			**City**		**Province**	**Postal Code**	
	74 SIX POINT ROAD			TORONTO		ON	M8Z 2X2	
Individual Debtor	**Date of Birth**	**First Given Name**		**Initial**		**Surname**		
Business Debtor	**Business Debtor Name**					**Ontario Corporation Number**		
	Address			**City**		**Province**	**Postal Code**	
Secured Party	**Secured Party / Lien Claimant**							
	THE TORONTO-DOMINION BANK BRANCH# 1728							
	Address			**City**		**Province**	**Postal Code**	
	1315 THE QUEENSWAY			TORONTO		ON	M8Z 1S8	
Collateral Classification	**Consumer Goods**	**Inventory**	**Equipment**	**Accounts**	**Other**	**Motor Vehicle Included**	**Amount**	**Date of Maturity or** / **No Fixed Maturity Date**
		X	X	X	X	X		
Motor Vehicle Description	**Year**	**Make**			**Model**		**V.I.N.**	
General Collateral Description	**General Collateral Description**							
Registering Agent	**Registering Agent**							

	LOOPSTRA NIXON LLP / REXLAW			
	Address	**City**	**Province**	**Postal Code**
	600-135 QUEENS PLATE DRIVE	ETOBICOKE	ON	M9W 6V7

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APPENDIX D

In the Matter of the Receivership of The Urban Environment Centre (Toronto)
c.o.b. as Greensaver, Housemaster Toronto Inc. and Greensaver Home Energy Services Inc.
Receiver's Final Statement of Receipts and Disbursements
As at January 13, 2026

Receipts			
Collection of accounts receivable and settlement proceeds	$	2,025,670	
Sale of inventory and vehicles (net of storage costs)		450,373	
HST refunds		86,938	
Interest income		91,787	
Miscellaneous receipts		26,696	
Cash in bank account		791	
	$	2,682,253	*A*
Disbursements			
Receiver's Fees to December 31, 2025		370,678	
HST Paid		126,056	
Auctioneer expenses and commissions		124,490	
Storage costs		38,615	
Legal fees of Receiver's counsel		117,758	
HST charged on disbursements		85,794	
IT services		70,301	
Accounting services		19,109	
Appraisal fee		11,700	
Software license fees and IT expenses		8,716	
Utilities		3,825	
Miscellaneous expenses		6,140	
		983,182	*B*
Actual net receipts over disbursements	$	1,699,071	*A-B*
Less: Estimated accruals to complete mandate			
Receiver's fees (incl. HST)		(28,250)	
Legal fees of Receiver's counsel (incl. HST)		(22,600)	
Storage		(16,950)	
Administrative disbursements (incl. HST)		(2,825)	
Estimated balance to be distributed to creditors		1,628,446	
Less: Priority creditors			
Canada Revenue Agency - HST Deemed Trust		(59,618)	
Service Canada - BIA Section 81.4 Claim		(291,007)	
Estimated balance available to distribute to TD Bank	$	**1,277,821**	

APPENDIX E

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. 1

AMOUNT $100,000

1. **THIS IS TO CERTIFY** that Albert Gelman Inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of The Urban Environment Centre (Toronto), carrying on business under firm name and style Greensaver ("**UECT**"), Housemaster Toronto Inc. ("**Housemaster Inc**.") and Greensaver Home Energy Services Inc. ("**Greensaver Inc.**") acquired for, or used in relation to a business carried on by UECT, Housemaster Inc. and/or Greensaver Inc. (individually and collectively, the "**Debtor**"), including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the 8th day of November, 2022 (the "**Order**") made in an application having Court file number CV-22-00688920-00CL, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of $100,000, being part of the total principal sum of $250,000 which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded daily after the date hereof at a notional rate per annum equal to the rate of 1.75% per cent above the prime commercial lending rate of The Toronto-Dominion Bank from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the

Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the 14th day of November 2022

ALBERT GELMAN INC., solely in its capacity as Receiver of the Property, and not in its personal capacity

Per: Digitally signed by Bryan Gelman

Name: Bryan Gelman

Title: Licensed Insolvency Trustee

APPENDIX F

Court File No.: CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE TORONTO-DOMINION BANK

Applicant

- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43

RECEIVER'S AFFIDAVIT OF FEES

I, Bryan Gelman, of the City of Toronto, make oath and say as follows:

1. I am a Licenced Insolvency Trustee and principal of Albert Gelman Inc. ("**Receiver**"), Receiver of each of The Urban Environment Centre (Toronto) c.o.b. as Greensaver, Housemaster Toronto Inc. and Greensaver Home Energy Services Inc. and as such have knowledge of the facts herein deposed to.

2. The Receiver has prepared invoices in connection with its fees as follows:

   a. An account dated December 27, 2022 for the period to December 27, 2022 of $169,360.50, plus HST thereon;

   b. An account dated March 31, 2023 for the period from December 28, 2022 to March 31, 2023 of $63,288.00, plus HST thereon;

   c. An account dated June 12, 2023 for the period from April 1 to June 11, 2023 of $11,722.50, plus HST thereon;

   d. An account dated November 27, 2023 for the period from June 12, 2023 to November 24, 2023 of $38,449.50, plus HST thereon;

e. An account dated December 31, 2023 for the period from November 25, 2023 to December 31, 2023 of $2,746.50, plus HST thereon;

f. An account dated February 29, 2024 for the period from January 1, 2024 to February 28, 2024 of $1,856.50, plus HST thereon;

g. An account dated April 30, 2024 for the period from March 1, 2024 to April 30, 2024 of $2,767.00, plus HST thereon;

h. An account dated June 30, 2024 for the period from May 1, 2024 to June 30, 2024 of $3,383.00, plus HST thereon;

i. An account dated July 31, 2024 for the period from July 1, 2024 to July 31, 2024 of $5,690.50, plus HST thereon;

j. An account dated August 31, 2024 for the period from August 1, 2024 to August 31, 2024 of $2,043.50, plus HST thereon;

k. An account dated September 30, 2024 for the period from September 1, 2024 to September 30, 2024 of $19,007.00, plus HST thereon;

l. An account dated October 31, 2024 for the period from October 1, 2024 to October 31, 2024 of $2,241.00, plus HST thereon;

m. An account dated December 31, 2024 for the period from November 1, 2024 to December 31, 2024 of $3,007.00, plus HST thereon;

n. An account dated March 1, 2025 for the period from January 1, 2025 to February 28, 2025 of $22,750, plus HST thereon;

o. An account dated March 31, 2025 for the period from March 1, 2025 to March 31, 2025 of $1,855.00, plus HST thereon;

p. An account dated July 18, 2025 for the period from April 1, 2025 to June 30, 2025 of $6,695.00, plus HST thereon;

q. An account dated September 8, 2025 for the period from July 1, 2025 to August 31, 2025 of $3,570.00, plus HST thereon;

r. An account dated October 14, 2025 for the period from September 1, 2025 to September 30, 2025 of $4,742.50, plus HST thereon; and,

s. An account dated December 31, 2025 for the period from October 1, 2025 to December 31, 2025 of $4,190.00, plus HST thereon.

3. A summary of the Receiver's time by staff member is as follows:

Staff member	Position	Hours worked	Average hourly rate	Total
			($)	($)
Bryan Gelman, CIRP, LIT	Senior Director	165.4	452.44	74,833.00
Joe Albert, CPA, CA, DIFA, CIRP, LIT	Senior Director	6.0	440.17	2,641.00
Tom McElroy, CPA, CA, CBV, CIRP, LIT	Director (Ontario)	178.0	465.69	82,892.00
Ianina Raguimov, CIRP, LIT	Director	24.1	395.00	9,519.50
Apolonia D'Sa, CIRP, LIT	Senior Manager	0.5	415.00	207.50
Suzette Warner, CFE, CPA, CGA, FCCA	Senior Manager	315.7	390.93	123,416.50
Sudhanshu Marwaha CPA (India)	Associate	87.1	307.50	26,783.50
Mahmood Shafique	Associate	21.3	355.14	7,564.50
Ashley Robinson	Estate Administrator	55.4	242.96	13,460.00
Jacqueline Dowdell	Estate Administrator	0.4	400.00	160.00
Laurianne Valleau	Estate Administrator	61.7	239.54	14,779.50
Ivy Chen	Estate Administrator	38.6	305.00	11,773.00
Robert Bubnic	Estate Administrator	1.6	345.31	552.50
Aidan Hagshi	Junior Associate	0.1	225.00	22.50
Daphna Cherniak	Banking Administrator	3.8	200.00	760.00
		959.7	384.88	369,365.00

4. The Receiver total fees are $369,365.00, its total hours spent is 959.7 and, therefore, its average hourly rate is calculated to be $384.88.

5. The Receiver accounts, including detailed time dockets, are attached hereto as **Exhibit "A"**.

6. This Affidavit is made in support of a motion to approve the accounts of Albert Gelman Inc. and for no improper purpose.

Sworn remotely by Bryan Gelman at Toronto, Ontario }
before me at Toronto, Ontario in accordance with }
O. Reg. 431/20, Administering Oath or Declaration }
Remotely, this 6th day of January 2026 }

Bryan Gelman
S2K26CTDGWTXXVQT

Bryan Gelman

Tom McElroy
SU7U58WAZ6NG6D78

Thomas John McElroy, a Commissioner, etc.,
Province of Ontario, for Albert Gelman Inc.
Expires February 14, 2028

ALBERT GELMAN

Exhibit "A"

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 27, 2022
Invoice No: 6135
Billing Through: Jan 1, 2099
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-10-06	BGELMAN	Review of financial information provided by TD bank in advance of meeting; Teams call with K. Furfuro and A. Pennings at TD bank re update;	1.40	$440.00	$616.00
2022-10-11	BGELMAN	Review of demands issued by secured creditor; emails re same;	0.30	$440.00	$132.00
2022-10-12	BGELMAN	Review of information provided by Debtor; Call with Katie F., Abner P., and bank counsel, Eric Golden;	0.70	$440.00	$308.00
2022-10-14	BGELMAN	Attend meeting at offices of Urban Development, along with Abner P from TD Bank (incl 1 hr travel);	3.00	$440.00	$1,320.00
2022-10-17	BGELMAN	Review of meeting notes; respond to email from bank and its counsel; Review of all financial information provided by Debtor; Update call with katie F re her call with director (Michael); emails re same;	1.80	$440.00	$792.00
2022-10-18	BGELMAN	Review and respond to emails from TD and its counsel re receivership appointment; review of inventory list to pinpoint perishable inventory; Internal planning re receivership details;	1.30	$440.00	$572.00
2022-10-19	BGELMAN	Review of draft order; prepare consent to act;	0.40	$440.00	$176.00
2022-10-21	BGELMAN	Review of correspondence with counsel and from company. Review of internal accounting re fixed assets. Communicate with Abner Pennings, Eric and Chad;	1.10	$440.00	$484.00
2022-10-24	BGELMAN	Review of emails from Counsel; further review of accounting information; call with Jon Ordon to arrange appraisal; respond to email from counsel outlining next steps; Review of further email correspondence following court attendance; Attend teams call with representatives of TD Bank and their counsel; Email to Debtor;	2.40	$440.00	$1,056.00
2022-10-24	SWARNER	Attended conference call with B Gelman and TD Bank team	0.50	$350.00	$175.00
2022-10-25	BGELMAN	Email to Vladan and Bita; Calls to coordinate appraisal; email to Bank re update;	0.50	$440.00	$220.00
2022-10-26	BGELMAN	Attend meeting onsite with appraisal (Danbury), meeting with senior management re projection and cash flow forecast; (incl travel 1 hr); Update call with Katie F.; Update call with Eirc G; Review of cash flow forecasts;	5.50	$440.00	$2,420.00
2022-10-27	BGELMAN	Review and respond to email from Abner; email to VP finance re questions;	0.30	$440.00	$132.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-10-28	TMCELROY	Review of monthly cash flow projection and comments to B. Gelman re same; Videoconference with management to discuss cash flow forecast; Debrief discussions with B. Gelman; Email to management re cash flow projection;	2.60	$415.00	$1,079.00
2022-10-28	BGELMAN	Attend warehouse distribution centre for inventory at 7085 Tomken Rd, Mississauga; detailed review of cash flow projection model (2.8) attend zoom call with K. Furfuro, Vladan, Bita, Maija and T. McElroy; Call from Dom Magisano; (2.1)	4.90	$440.00	$2,156.00
2022-10-29	TMCELROY	Emails to/from Bita re cash flow projection; Review and analysis of revised cash flow projection and discuss same with B. Gelman;	1.40	$415.00	$581.00
2022-10-29	BGELMAN	Review and notes to cash flow model;	1.00	$440.00	$440.00
2022-10-30	TMCELROY	Video conference with management, B. Gelman and D. Magisano (Debtor's legal counsel) to review revsied cash flow forecast and discuss other matters; Debrief discussion with B. Gelman; Review of financial documents and records provided by management; Prepare TD bank security position analysis and discuss same with B. Gelman;	4.00	$415.00	$1,660.00
2022-10-30	BGELMAN	Attend zoom call with Tom McElroy, Vladan, Maija, Bita and Dom Magisano; Update call with Katie re cash flow analysis; review updated cash flow and security position analysis; emails to TD bank and its counsel;	1.80	$440.00	$792.00
2022-10-31	BGELMAN	Review of email from counsel to Debtor; Review and respond to email from counsel for TD;	3.00	$440.00	$1,320.00
2022-11-04	TMCELROY	Review of inventory appraisal;	0.30	$415.00	$124.50
2022-11-06	JALBERT	discuss with Bryan and review application record;	0.30	$440.00	$132.00
2022-11-07	JALBERT	attend premises for inspection of status and security of property; TC B Gelman to discuss pending order and possession for tomorrow	1.80	$440.00	$792.00
2022-11-07	TMCELROY	Discussions with B. Gelman re pre-appointment matters; Review correspondence from counsel re various pre-appointment matters;	0.50	$415.00	$207.50
2022-11-07	BGELMAN	Update call with Kyle Plunkett; coordinate lock changes and staff to deal with landlord and other imminent issues upon receipt of Appointment Order; Review of emalis exchanges amongst lawyers re changes to appointment order;	1.50	$440.00	$660.00

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Attention: Ms. Katie Furfaro

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-08	JALBERT	Discussion with T McElroy on steps to be taken to obtain possession from landlord and issue of what steps landlord had taken in changing locks; Teams meeting T McElroy and B Gelman re: communication with landlord. Attend premises and meet danbury, change of locks, inspect premises and photograph, review mail; TC with B Gelman to update	3.50	$440.00	$1,540.00
2022-11-08	TMCELROY	Review of Endorsement; Email to Landlord re access to premises; Call with lanlord representative; Dicuss taking possession with J. Albert; Conferce call with management;	1.30	$415.00	$539.50
2022-11-08	BGELMAN	Review of appointment order; prepare case website; planning meeting with Tom McElroy and Suzette Warner re delegation of tasks amongst associates; arrange with J. Order re possession of vehicles onsite and inventory within trailers and other items by email; emails with lock smith and J. Albert and T. McElroy re possession of both head office facilities; calls with company management to organize wind down of business and realization of assets; Further calls with Suzette Warner re debrief and planning meeting; email to landlord re possession and occupancy;	5.40	$440.00	$2,376.00
2022-11-08	SWARNER	Received and received and reviewed receivership order; call with B Gelman to discuss Receiver's mandate ; email receivership Order to Bitta K., Maija N. and Vladen V. and arrange conference call to discuss same ; conference call with B Gelman, T McElroy and Green Saver former employees to discuss Receiver''s mandate and request for assistance ; meeting with A Robinson, Laurianne Vallue and D Cherniak to discuss procedures for handling calls from former employees and creditors; prepared standard email responses for employees and creditors	1.90	$350.00	$665.00
2022-11-08	LVALLEAU	Returned call to Joe Britta from Canadian Appliance Recycling Enterprises Inc. (CARE) re Receivership of Urban Environment	0.20	$235.00	$47.00

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Attention: Ms. Katie Furfaro

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Billing Through: Jan 1, 2099
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-09	AROBINSON	Calls and emails with employees in regards to receivership and termination pay and took collected contact details Nicholas Thompson, Jay Choi, Mia, Sajeeth Vickneswararajah, Ngoc Ly, Sarah Pupulin, John Hansen, Tamara Martin, Alexandra Thibodeau, Vidya Sukhu, Jonathan Hughes, Jasmine Shallabi, Diksha Singh, Rodney Lawrence, Annie Ly, Jacon Marques, Shane Jones, Vishnu Chandran, Alex Orm, Tiesa Gutauskas, Iaroslav Grechyn, Steve Naumoff, Tawsif Choudhry, Pim Rom-Coltoff, Ishita Solanky, Colin LaMont Campbell, Anh Tuan Nguyen, Raymond Plummer	3.50	$235.00	$822.50
2022-11-09	BGELMAN	Attend at locksmith to pick up keys; attend at offices of Green Saver for onsite meeting with Bita and walk through of both premises; Calls with Liquidator (Don Lee from Danbury re clean up and sale of assets onsite); reivew of mail and records; delegation of tasks; Emails with counsel re termination of employees and WEPPA letter;	4.50	$440.00	$1,980.00
2022-11-09	LVALLEAU	Rec'd e-mail from Jonathan M W Hughes (Abray Learning) re Receivership of Urban Environment Rec'd e-mail from Liana Montagnese (MGT Mechanical) re Receivership of Urban Environment Rec'd e-mail from Assama Al-Tameemi (AC Contracting Electrical Services) re Receivership of Urban Environment Rec'd e-mail from Greg Young (Intellihome Energy Solutions) re receivership of Urban Environment; Call rec'd from Stephanie Meadow (Neto Disposal) re Receivership of Urban Environment	1.20	$235.00	$282.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-09	SWARNER	Email to Jonathan Ordon, appraiser re inventory; call with Bita K. to discuss accounting matters etc ; call with Pim Rom-Clothoff, IT Director, to discuss server, Internet and phone lines, followup call with Pim R. and obtained contact details for IT personnel best suited to assist the Receiver; email and call to Iaroslav Grechyn, IT personnel to discuss his role and assisting the Receiver; instructions to Iaroslav G. to cut access to all employees except Bita K. and access for any other will be advised; call with Patricia Michaud of the Ministry of Labour regarding several employee claims; emakil Court Order to Patricia M. and advise prepared draft independent contract agteement and send to Kyle Plunkett and Miranda Spence of Air Berlis for comment; Edit WEPPA template letetr and send to Kyle P. and Miranda S. for comment; message from former employee wishing to purchase van and advise Ashley R regarding return call ; received and responded to email from Distributors Choice and arrange conference call; reviewed corporate profile report and open ASCEND file for all three entities ; received and responded to email from Johnny of On The Way Cafe regarding espresso property clim	5.50	$350.00	$1,925.00
2022-11-10	BGELMAN	Emails with Staff re inventory in warehouses held at Distributors Choice; attend teams call with Tom and Suzette re delegation of tasks; Respond to email from Bita re employment question; Attend zoom call with representatives of Distributors Choice Inventory storage; Receive and respond to email from Abner Pennings re consolidation of banking; Review and respond to landlord email;	2.10	$440.00	$924.00
2022-11-10	LVALLEAU	Received E-mail from Mahdi Noori re Urban Environment Receivership Rec'd call from Dan Huckson (Husckson Limited) re Urban Environment Receivership Rec'd e-mail from Kevin Devonish re Urban Environment Receivership Rec'd call from Kieran O'Neill (Auditor) re Urban Environment Receivership Rec'd call from Kaveh Cheshmi re Urban Environment Receivership Rec'd call from Kieren O'Neil re Urban Env. Receivership	3.00	$235.00	$705.00

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Attention: Ms. Katie Furfaro

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-10	AROBINSON	Recived calls and emails with regards to employees termination pay and collected contact details for the following employees Rejeeban Thiyagarasa, Mewa Asi, Justin Sukraj, Navneet Chahal, Denise Williams, Avirup Mitra, Samantha Cantalon, Niki Waller, Giancarlo Fautino, Alisha Singh, Francesco Mazzini, Yakoob, Joshua Sofian	2.00	$235.00	$470.00
2022-11-10	TMCELROY	Attend video conference with Distributors Choice re inventory storage matters; Email to counsel re payment of arrears to Distributors Choice; Video conference with counsel of [redacted] Debrief discussion with S. Warner; Discuss arrangement with landlord, discussions with [redacted] and other matters with B. Gelman;	1.70	$415.00	$705.50
2022-11-10	SWARNER	email to Tanya Petryshen of Distribution Choice to confirm meeting and forward of Court Order;Call with Bita and email regarding financial reports from Sage ; call with Ksenia (payroll officer) to discuss assisting with payroll matters ; call and email with Joaslov (IT) re access for Ksenia; attended conference call with B Gelman, T McElroy and representatives of Distributors Choice to discuss inventor matters; attended call T McElroy, Kyle Plunkettand with major customer ([redacted] legal counsel Teams meeting with Ksenia and Bita regarding payroll related matters, WEPPA calculationand spreadsheet review; reviewed inventory report and forward to Jonathan Ordon ; prepared WEPPA spreadsheet and forward to Ksenia and Bita ; setup mailing forwarding though Canada Post for all three entities ; advised Ashley R. re request for employment letetr from former employee	5.90	$350.00	$2,065.00
2022-11-10	SMARWAHA	Email Correspondence with Suzette W. regarding query from a former employee for experience certificate.	0.20	$305.00	$61.00

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Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-11	SWARNER	Prepared excel re creditors in format for upload to ASCEND ; call with Bita re contractor/agent and assets in there possession; prepared demand letter for return of assets ; received and responded to email from Rod Lawrence re return of company property, meeting with B Gelman & T McElroy re internal file review and task assignment; conference call with T McElroy &Sia Mizrahi re securing Company vehicles and coordination return of assets in the possession of agents and contractors to Sia's office; call from Doug Burton regarding receipts/invoices; obtained copies of receipts/invoices and email to dough Burton ; instructions to Jaroslav Grechyn re suspension of Iphones and Ipads ; instructions numerous email and calls with Bita K. and SKenia G. regarding payroll and accounting matters ; reviewed bak transaction report ; email to Abner (TD Bank) regarding bank account ; email to TD Bank regarding bank balance and remitting funds in account to the Receiver; email to Distributor's Choice re inventory rport etc; reviewed and considered bunerous emails on file related matters; reviewed and signed approx 120 letters to Agents/Contractors	7.40	$350.00	$2,590.00
2022-11-11	TMCELROY	Call with Brendan P. (realtor); Call with Philip H (landlord); Email to both; Meeting with B. Gelman and S. Warner to discuss various matters and delegation of duties; Call with S. Mizrahi re storage of vehicles; Review and edit letter to agents/contractors with property in their possession; Email to S. Mizrahi re process for agents to deliver property to his premises;	2.40	$415.00	$996.00
2022-11-11	BGELMAN	Attend teams call with Suzette Warner and Tom McElroy re complete checklist meeting; Calls with Donny Lee and Jon Ordon re sale of spray foam and other inventory located at warehouse at Six Point Road; Call with counsel re [redacted] contract and payment; Respond to email from Landlord;	2.20	$440.00	$968.00

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2022-11-11	LVALLEAU	Rec'd e-mail from Dan Sideen re Urban Env. Receivership Rec'd e-mail from Robert Redmond re Urban Env. Receivership Rec'd e-mail from Marshall Kruger re Urban Env. Receivership Rec'd e-mail from Phil Harris Rec'd call from Brent Cooper Rec'd e-mail from Gary Willcock Rec'd call from Mike Vechhio Rec'd e-mail from Gustavo Muriel Combined Demand letter & Court Order & created Syngrafii pkge for signature	4.80	$235.00	$1,128.00
2022-11-11	AROBINSON	Received calls and emails in regards to employee termination pay and collected contact details for the following employees Kaido Nedinado, Jenn Rice, Manuela Garay-Giraldo, Jennifer Duncan, Tylaer Vynckier, Arwa Sayyadi, Shanna, Rod Lawrence, Stephanie Ramcaran, Maija Nappi, Scott Wilson, Ayesha Amjad, Neha Naaz, Nichole Wells, Haknalka Corbo	2.50	$235.00	$587.50
2022-11-13	TMCELROY	Prepare receiver's borrowing certificate; Email to A. Penning re same;	0.40	$415.00	$166.00
2022-11-13	SWARNER	Draft notice of receiver	1.50	$350.00	$525.00
2022-11-13	LVALLEAU	Extracted each demand letter & saved separately with copy of the Court Order	3.00	$235.00	$705.00
2022-11-13	BGELMAN	Review and respond to emails relating to [redacted] receivables;	0.50	$440.00	$220.00
2022-11-14	SWARNER	conducted PPSA search ; edited draft notices and send to B Gelman for comment; call fro Irwin Sargent & Lowes Ltd; call from Marti Schainle; continued work on receivership notice (all 3 entities) ; format excel spread sheet with creditors list per ASCEND for and import into ascend; meeting with Shenia G and Bita N. for detailed review payroll calculation and WEPPA	7.10	$350.00	$2,485.00
2022-11-14	BGELMAN	Review and amendments to Notices and Statement of Receiver for 3 companies; Review and approval of receiver's certificate #1; Review of creditors listing and approval of same; Review of updated Independent contractor agreement; Review and approval of WEPPA and employee termination letter; Review and respond to enquiries of counsel re [redacted] Call with K. Furfuro re udpate; call with Suzette Warner re Termination letters and WEPPA;	2.70	$440.00	$1,188.00

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Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-11-14	TMCELROY	Finalize and send Receiver's borrowing certificate to B. Gelman; Correspondence from various parties; Email to Bita re insurance policies; Email to several Liquidators re attend premises to tour plant and inspect assets; Prepare notice of receivership sign for front of building;	2.20	$415.00	$913.00
2022-11-14	AROBINSON	Corresponded with several employees in regards to termination pay and obtained their contact details Coleen Jackson, Lina Toun, Mark Reece, Kaido Nipernado, Johnny Walker	0.70	$235.00	$164.50
2022-11-14	LVALLEAU	Sent out 107 demand letters by e-mail; left vmail messages for returned e-mails; returned calls; responded to e-mails	10.00	$235.00	$2,350.00
2022-11-15	AROBINSON	Corresponded with several employees in regards to termination pay - Vladan Veljovic, Christiana Ioannou, Aja Staples, Sajeeth	0.70	$235.00	$164.50
2022-11-15	BGELMAN	Review of invoices and update from Bita re amounts billed; Attend conference call with counsel re [redacted] and receivables; update calls with Suzette re termination letter, WEPPA and other operations; meeting at Green Saver premises re meeting with Tom McElroy and Sia Mizrahi to discuss sale of inventory, relocation fo trucks and plan for next steps; Attend at offices of Canada Post to discuss mail forwarding issues; including travel; Review and approval of independent contractor agreement; Call to Stefan from DIstribution Choice re quantification of costs to pick and pack all inventory; email re same; call with Suzette Warner re charge backs on Visa by customers;	4.60	$440.00	$2,024.00
2022-11-15	TMCELROY	Attend premises for meeting with Sia Mizrahi re securing vehicles; Tour premises to take pictures and video; Meeting with representative of land landlord, etc.; Emails to auctioneers/liquidators re plant tours; Update case website;	5.20	$415.00	$2,158.00
2022-11-15	AROBINSON	Sent out termination notice and court order to all employees for Urban Environment. Greensaver	1.50	$235.00	$352.50
2022-11-15	LVALLEAU	Returned calls to Gary Willcock, Phil Rodger, Parvin Haghgosha; Received call from Xia Li re Greensaver; Received & responded to e-mail from Eric Bukowicki;	5.00	$235.00	$1,175.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-15	AROBINSON	Corresponded with several creditors in regards to Weppa and termination pay - Casey Vandomk, Teija, Michelle Long, Alexandra Ramos, Don Noble, Osaro Ogbeide, Annee Sisomphone, Bita Keynejad, Maria D'Souza, Dianna Dinong, Kailtyn Gates, Giancarlo Guastino	1.50	$235.00	$352.50
2022-11-15	SWARNER	Received and responded to email from Joseph Menna of Climatizer; finalized termination letter ; gathered employee email contact and instructions to A Robinson re emailing of termination letters ; provided response to A Robinson on various employee enquiries ; provided responses to L Valleau on various enquiries regarding return of assets ; finalized and initiated contract agreement fro four former employees ; call with Kaitlin Gates and Bita N. re [redacted] invoices and WIP ; received investigated and responded to TD Bank email re merchant services charge back and provided detailed analysis of expected total charge back; investigated into the Brick agreement and payment re appliances ; emailed agreement, invoices and explanation of the Brick amount owing to Kyle P. Mitanda S. and B. Gelman ; numerous email correspondence re [redacted] ; prepared and send letter to Bell Canada re termination of account ; prepared letetr for Endridge and toronto Hydro	7.50	$350.00	$2,625.00
2022-11-16	TMCELROY	Review of corp. commercial / liability insurance policy; Email to insurance broker re same; Email to realtor re availablity for showing tenant at property; Update case website;	1.10	$415.00	$456.50
2022-11-16	AROBINSON	Corresponded with many employees in regards to termination, payroll and returning laptops etc - Kierra Steenberger, Shaelynn Glassford, Jeffrey Wenzler, Jeffrey Hann, Ryan Ruseell, Vara Shmygalova, Brent Cooper, Michael Couturier, Puneeta Singh	2.00	$235.00	$470.00
2022-11-16	AROBINSON	Mailed out Notice of Statement of Receiver to all creditors	1.50	$235.00	$352.50
2022-11-16	AROBINSON	Sent out Notice of Receivership for both Housemaster and Greensaver Home	1.50	$235.00	$352.50
2022-11-16	DCHERNIAK	Assembled Mailing Notice of Statement of Receiver; Attend to opening of trust account and banking related administration;	2.50	$200.00	$500.00

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 27, 2022
Invoice No: 6135
Billing Through: Jan 1, 2099
File ID: URBANENVIRO:

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-16	BGELMAN	Review of Brick invoices and comments to counsel re same; calls and emails re [redacted] with their counsel and receiver counsel. Calls with Suzette the [redacted] project details, AR and WIP; Further review of materials from the brick. Review of receiver certificates and instructions for ascend file transfer.	1.10	$440.00	$484.00
2022-11-16	SWARNER	Further review of [redacted] invoices re amounts for immediate payment and confirmation email to Kyle P. regarding same, attending to matter relating to agreement fro former employees; followup email to Kaitlin Gates regarding acceptance of task ; call from Kaitlin G. re inability to accept task and recommendation for another former employee; call and email with Arwa re contract agreement;. followup call with Arwa & Bita re WIP analysis and requirements; call with Iarslov G. re re email on IT requirements etc and arrangement for onsite backup of data ; email to Iarslov G re termination lof access for Kaitlin; call with Hugo Charland re order request from client; follow email to Hugo C. and customer to request call to discuss issues ; followup with OSB re appointment certificate ; received and reviewed appointment certificate and updated ASCEND accordingly ; email to D Cherniak re file transfer and banking; further review of the Brick agreement and email to B Gelman & Kyle Plunkett; instruction and email to A Robinson regarding mailing of notice of receivership to creditors; further review and discussion on the Brick agreement ; email of notice of Receivership to Ministry of Labour; received and reponded to email re Micrsoft Sync; received and responded to email from Micholas Cousineau re notic e of reservices and amount owing; instructions to A Robinson and L Vallaue re responds to employee and creditors; responded to email from former employee Felici W.; received and responded to email from Avenue Insulation re spray foam and forward contact to Jonathan O. ; prepared and send letter to Canada Life re termination of PLan; email re Bell Canada termination	7.10	$350.00	$2,485.00
2022-11-16	LVALLEAU	Returned calls; responded to e-mails from creditors;	2.50	$235.00	$587.50
2022-11-17	AROBINSON	Conduct bank reconciliation;	0.10	$235.00	$23.50

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2022-11-17	BGELMAN	Call with counsel for [redacted] and Receiver re collection of AR and WIP; Calls with Suzette Warner and Tom McElroy re update on status of inventory and locations and strategy for obtaining liquidation proposals;	1.60	$440.00	$704.00
2022-11-17	AROBINSON	Spoke to many creditors in regards to their amounts owed as well as security on some assets - Philip Rodgers, Eishner Murray, Steven Eishner, Ed Furtado, Johnny D;Souza, Stephanie Neo; Also spoke to many employees in regards to termination pay and to obtain their personal information; Felicia Cirahardja, Connor Corney, Tawsif Choudbury, Lorraine Hunt	2.50	$235.00	$587.50
2022-11-17	SWARNER	attended conference call with B Gelman ; Kyle P and cousel for [redacted] Email to Iarslov to reactivate access for Arwa Sayyadi; prepared agreement contract and sent to Arwa Sayyadi ; received email from Cooper Financial and refer to Tom McElroy; meeting with Ksenia and Bita re ROE and T4	3.50	$350.00	$1,225.00
2022-11-17	TMCELROY	Discuss process for liquidating inventory and assets with B. Gelman and S. Warner; Review and respond to correspondence from insurance broker; Call with J. Ordon (liquidator) re sale of spray foam inventory and other matters; Emails to/from J. Ordon re inventory listing; Emails to Liquidators re attendance at premsies;	2.10	$415.00	$871.50
2022-11-18	TMCELROY	Co-ordinate various matters with Distributors choice; Review and respond to correspondence from lessor of forklift; Emails to/from J. Ordon; Call with Jerry Olthoorn (insurance broker) re cyber policy and crime policy; Email to J. Olthoorn re same; Email to counsel re company D&O and E&O policies; Email to Stefano (distributors choince) re payment of arrears and inventory listing; Call with Stefano re same; Email to customer re status of order and next steps re pick up and payment; Call with S. O'Neil re various matters;	2.70	$415.00	$1,120.50
2022-11-18	AROBINSON	Spoke to many creditors in regards to the receivership - Tunde Egbawor, Michael Carney, Robert Redman, Keith Keller, Adele Bucharan Corresponded with many employees in regards to termination and collected their information - Connor Carney, Joao Martins, Aisha Khan, Sean St Jacques, Parvin Haghgosha, Akeen Collins-Greaves, Bryan Franko, Jenethan Latty, Anthony Pesce, Emily Johnson, Josue Garcia, Gurkirad Sangha	2.50	$235.00	$587.50
2022-11-18	AROBINSON	Internal planning meeting	0.50	$235.00	$117.50

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2022-11-18	SMARWAHA	Attended Call with Suzette W. regarding planning for WEPPA Administration and procedures:Setup of WEPPA administration file with Service Canada for Trustee information and employee information.	5.80	$305.00	$1,769.00
2022-11-18	AROBINSON	Prepared mail merge for Employee Weppa letters	1.00	$235.00	$235.00
2022-11-18	LVALLEAU	internal plan meeting; Responding to e-mails from creditors;	5.00	$235.00	$1,175.00
2022-11-18	SWARNER	email with Embertac re inventory and payment; internal teams call re administration planning; reviewed bank transaction report ; email to TD Bank regarding charge back ; further review of charge back schedule ; teams call with Bita K and Shenia G re ROE and T4; email and telephone call to Ceridian regarding re T4 preparation ; received and reviewed letter from lawyer re [redacted] edit WEPPA letters, instructions to Ashley re mail merge of WEPPA letters for 1853 individuals; received and responded to email from Drew Thornhill re amount owed; reviewed email from Shanna Yip and prepared detailed response	5.10	$350.00	$1,785.00
2022-11-18	BGELMAN	Calls with counsel to address Enbridge concerns and email from their counsel; calls with AGI staff to look into issues including dealing with 3000 customers with deficiencies and gift cards; review of vehicle condition reports provided by Canam Appraiz and other emails relating to return of assets held by contractors; approve forklift utilization and payment of DC storage lien;	2.80	$440.00	$1,232.00
2022-11-18	ADSA	AGI group meeting to discuss allocation of telphone calls to Ashley (employees), Laurianne (contractors/creditors) and Apolonia (customers).	0.50	$415.00	$207.50
2022-11-20	BGELMAN	Review of vehicle condition report and email to Miranda Spence to request that she send letters to lessors to obtain payout statements per PPSA requirements;	0.50	$440.00	$220.00

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2022-11-21	TMCELROY	Voicemail and email to Joanna Dus (insurance broker); Emails to/from C. McGee re rental of forklift; Internal discussions with S. Warner re various matters; Call with Joanne Dus re insurance policy; Email to Joanna Dus re same; Email to Steve N. (former employee) re safety certificate for storage trailer; Emai to Bita re lease / finance agreements for for vehicles; Email to counsel re same; Call with J. Ordon re various matters; Email to Philip (property manager); Call with representative of Cintas re pick up of uniforms and other items; Call with Steve N. (former employee) re ownership of trailer;	2.70	$415.00	$1,120.50
2022-11-21	BGELMAN	Planning teams call with Suzette Warner re key employee retention issues, notices to creditors, case website and other admin matters; Travel to offices of Greensaver re meeting with realtor for Landlord; meeting onsite with Donny Lee re removal of sold inventory; meeting with IT person re removal and back up of server; Email to Dom Magisano re return of unused retainer; Review and update from Tom McElroy re commercial insurance policy; Review of contracts in dispute relating to enbridge and respond to email from K. Plunkett;	3.80	$440.00	$1,672.00
2022-11-21	SWARNER	received proof of claim from Shanna Yip and responded to email enquiry regarding payment; review WEPPA calculation for amounts relating to Shanna Yip ; email to Bita K and Shenia G fro clarification on amounts; email with Iaroslav G re onsite visit for local backup; revised contract with Bita ; detailed teams call with Bita and Arwa Sayyadi re [redacted] analysis ; received and respond to email from Kariza Reyes re payment ; discussion with Iaroslav re localized backup of data ; review variou email and provided responde to A Robinson and Laurianne V ; dicussion on Enbridge project with Bita K; prepared detailed response to kyle P re Enbridge ; call with B Gelman to didcuss Enbridge ; followup with Ceridian re T4 generation	6.10	$350.00	$2,135.00
2022-11-21	SMARWAHA	Setup and performance of the WEPPA administration for the engagement.	6.10	$305.00	$1,860.50
2022-11-22	LVALLEAU	Responded to e-mails, sending blank proof of claims; updating excel sheet with equipment info.; Conference call re update on file	2.60	$235.00	$611.00

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2022-11-22	TMCELROY	Call with and email to representative of Cintas re pick up of third party assets; Attend file status review meeting with staff; Meeting with Bita, B. Gelman and S. Warner; Review of invoice from forklift rental company for continued use of forklift; Co-ordinate return of garbage bin and coffee machines; Discuss next steps re realization of inventory with S. Warner; Call with Bita and Arwa re matters related to [redacted] contract and status of project completion; Debrief discussion with B. Gelman; Review of letters drafter by lawyers to secured creditors re vehciles;	4.70	$415.00	$1,950.50
2022-11-22	AROBINSON	Spoke to several employees in regarsd to termination and anticipated date for the weppa documents as well as how to return laptops - Mithujah Sivanithay, Mohammed Akhtar, Thiago Da Costa, Mehrbod Momeni, David Chan Naija Nappi, Mark Reece	1.00	$235.00	$235.00
2022-11-22	AROBINSON	Planning meeting	0.50	$235.00	$117.50
2022-11-22	SMARWAHA	Attended planning and update call with Tom M., Suzette W., Bryan G.,Tom M., Ashley R. and Laurianne V. on the engagement: Setup and performance of the WEPPA administration for the engagement.	3.50	$305.00	$1,067.50
2022-11-22	BGELMAN	Attend internal teams call to go through entire checklist; Attend teams call with Bita, Suzette and Tom (from AGI) to discuss [redacted] and Enbridge; Review of revised inventory evaluation from Danbury and call with Tom McElroy re same; Attend teams call with Suzette W., Tom M., BIta and Arwa (former employees of Greensaver); Review of new banking forms for TD; emails with Abner Pennings at TD re payment of $100k from Enbridge and $665k from [redacted] and to transfer to AGI trust account;	3.90	$440.00	$1,716.00

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2022-11-22	SWARNER	Internal teams file review and planning; teams meeting with B Gleman T McElroy and Bita Keyenard re Enbridge account ; reviewed email from Awra re analysis of [redacted] ; emails and calls to Ceridian re T4 generation; received call from Cynthia of Ceridian to discuss T4 generation ; followup email to Cynthia re mailing address for T 4 and connected her with Ksenia re T4 adjustments;. call frlom CRA re receivership and request for RT0002 account; teams call with B Gelman T McElroy Arwa Sayyadi and Bita Keynejad for detailed review of [redacted] analysis ; followup email with various representatives of Ceridian ; Hst return for Sept, Oct and Nov; Weppa employees information sheet and upload for Bita to review ; reviewed TD banking transaction ; respond to email from TD Bank re visa charge back and arrange for meeting ; instructions to Laurianne V on responses to various enquiries; instructions to Ashley R on responses to various enquiries ; email with Ksenia G. re T4 reconciliation and generation and contact with Ceridian ; call with Bita K. to review Enbridge accrued receivables and projects; call and instructions to Iaroslav G. re IT matters	5.90	$350.00	$2,065.00
2022-11-23	TMCELROY	Attend Debtor premises to review status of removal of assets from 76 Six point road premises, coordinate pick up of various third party property, meet with former employee to obtain backup of server, meet with liquidator to discuss various matters related to disposal of un-salable assets; Videoconferece with counsel re ISEO contact, WIP and next steps;	4.50	$415.00	$1,867.50
2022-11-23	BGELMAN	Attend onsite at 74 Six Point for meeting with IT staff re server dismantling and offsite storage; calls with Suzette re [redacted] and request list; Meeting with Liqiudator re removal of assets from 76 Six Point; Review and respond to counsel for [redacted] re their request list; Travel to and from site; Update calls with Abner P. and Katie F. at TD bank; Attend conference call with T. McElroy, S. Warner and M. Spence (counsel to the Receiver re [redacted] Attend teams call with enbridge staff and their counsel to discuss transition of information;	5.30	$440.00	$2,332.00
2022-11-23	AROBINSON	Spoke to several employees in regards to termination, recorded their information and explained them when to expect the weppa paperwork - Andrew Watson, Michael Gregorvzyk, David Ifrah, Radesh Pathak. Rodriguo Angel, Davon Agard, Geprgoma Graham	1.00	$235.00	$235.00

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Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-11-23	SWARNER	Call with B Gelman to IT matters among other things, email from Embertec re inventory and email with T McElroy accordingly; call and email with Iaroslav re various IT matters including server, call log , ongoing system backup; weppa administartion; instructions to A Robinson re combining Weppa letter with employee information sheet ; futher review of [redacted] and letter from their l.awyer ; teams call with B Gelman , T McElroy and Miranda Spence (Trustee Cousel) re [redacted] initial analysis and upcoming call with the [redacted] detailed review of combined WEPPa package for 183 files and attached password ; discussion with T McElroy on asset realization and other matters 3	7.20	$350.00	$2,520.00
2022-11-23	DCHERNIAK	Call with Connor Carneys mother;	0.10	$200.00	$20.00
2022-11-23	SMARWAHA	Setup and performance of the WEPPA administration for the engagement.	2.40	$305.00	$732.00
2022-11-24	SWARNER	finalized detailed review of combined WEPPa package for 183 files and attached password ; attended call with B Gelman; T McElroy M Spence and [redacted] legal counsel and team members ; attended call with TD Bank merchant team re charge backs; call to customer Anjinnov; call from employees Steve N. ; call with fromer employee Shave Joneprepared and send letter to Alterna Savings ; attend to call from several former employees re WEPPA package	4.70	$350.00	$1,645.00
2022-11-24	AROBINSON	Attend to administration;	0.10	$235.00	$23.50
2022-11-24	TMCELROY	Videoconference with [redacted] and their counsel; Call with J. Ordon re method and process for selling inventory, updated appraisal, etc.;	1.20	$415.00	$498.00
2022-11-24	BGELMAN	Attend call with [redacted] employees and their counsel, as well as Receiver's counsel; Debrief call with Suzette Warner; Calls with Suzette re TD bank visa debits from customers who are requesting refunds; Sign new banking resolution	1.60	$440.00	$704.00
2022-11-24	DCHERNIAK	Call with Shane Jones;	0.10	$200.00	$20.00
2022-11-24	AROBINSON	Sent out many of the weppa packages to employees via email and responded to many of their questions in regards to witnessing claims and how to complete them	6.00	$235.00	$1,410.00
2022-11-24	LVALLEAU	Responding to e-mails sent November 14/15, 2022; updated excel list re equipment	1.40	$235.00	$329.00

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Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-11-24	SMARWAHA	Setup and performance of the WEPPA administration for the engagement.	1.60	$305.00	$488.00
2022-11-25	LVALLEAU	Responded to e-mail from former employee, and e-mailed WEPPA claim; Teams call re update	1.20	$235.00	$282.00
2022-11-25	AROBINSON	Corresponded with many employees in regards to not receiving weppa documents as they were in their junk mail as well as how to complete and witness the proof of claim forms	2.00	$235.00	$470.00
2022-11-25	TMCELROY	Call with R. William re sale of inventory; Connect R. Williams with Liquidator; Internal meeting to discuss status of various tasks and delegation of duties; Review of inventory and equipment appraisal prepared by J. Danbury as well as summary comparing unit numbers on hand vs. internal listing;	1.50	$415.00	$622.50
2022-11-25	BGELMAN	Update emails re phone numbers; call from Kyle Plunkett re: Enbridge cost reimbursement; Teams call to review checklist and discuss next steps on each item;	1.30	$440.00	$572.00
2022-11-25	AROBINSON	Internal staff and planning meeting	1.00	$235.00	$235.00
2022-11-25	SMARWAHA	Setup and performance of the WEPPA administration for the engagement.: Attended internal planning call with Albert Gelman's team for the engagement.	4.50	$305.00	$1,372.50

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2022-11-25	SWARNER	Call with Sia M. regarding laptops, inventory and other assets being return by former employees. contractor and agents; call is Iaroslav G. re IT matters and backup of data in progress; call to Serrvice Canada re ROE; dicussions with Ksenia G. regarding ROEs; attended internal team file review and next steps ; call with Matt McCann sysrtem developer for GIBS and set up meeting to review system; call to Storage on 144 Norseman and sent email and Court Order re access of storage units ; email from contractor regarding inventory in possession; process payments to independent contractors; research into Micrfit line and other toll feel lines as enquired by the [redacted] ; call to Bell Canada regarding disconnected line and await call bck; call with Arwa Sayyadi to discuss meeting with [redacted] for coming week ; discussion regarding Micro fit programm; call with Tamara Martin to discuss enagement with the Receiver for the purposes of the Enbridge programm; prepared independent contractors agreement and send to Tamara; received and respond to email from [redacted] and arrange for meetging with Graham Smith , Arwar Sayaddi and AGI; email from Darren Diseau re payment fro home evaluation; received and responded to numerouscalls regarding WEppa and request for transfer of phone line	5.80	$350.00	$2,030.00
2022-11-26	SMARWAHA	Setup and performance of the WEPPA administration for the engagement.	0.60	$305.00	$183.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-28	SWARNER	Follow up call to Service Canada re ROEs ; call with B Gelman and Matt McCann (GIBS developer) ; call with Arwa Sayyadi ; arranged meeting with [redacted] Arwa Sayyadi (former employee) and AGI; instructions to Iaroslav G. re access to Tamara Martin re Enidge program; call with Iaroslav G. and Matt McCann re reducing capacity for GIBS and other IT related matters; follow up email to Darren Disheau re assessment.; task review call with Bita G and Tamara Martin re Enbridge program ; received and responded to email from creditor FBM; call from Storage unit at 144 Norseman St; email to Sia re cost to remove items from 144 Norseman; call from Ryan Pleber, lawyer regarding former employee dismissal and followup email accordingly; several email regarding inventory with contractors; call to Access storage and left message ; received confirmation of access to 144 Norseman storage ; call with Sia Mizihai to arrange attending storage to make assessment; coordinate storage access with 144 Norseman starage	4.10	$350.00	$1,435.00
2022-11-28	AROBINSON	Forwarded over many completed weppa claims for Sudhanshu to be processed and also responded to many employess in regards to the status of their weppa claims (ie have they been received) and if their laptios have been received. Also spoke to several creditors in regards to the status of the file and amounts outstanding	2.00	$235.00	$470.00
2022-11-28	BGELMAN	Attend call with Tom McElroy re distribution of inventory list to liquidators; Attend call with Suzette Warner and Matt, Developer of Gibbs software; Calls with Suzette re update on [redacted] contract with Arwa and payment of WIP and utilization of software; Review of amended appraisal on inventory; Call with Tom McElroy re insurance for [redacted] and directors; Respond to email from Kyle P re Enbridge and records; Review of enbridge contract re confidentiality provision and rights for Enbridge to obtain records;	2.70	$440.00	$1,188.00
2022-11-28	TMCELROY	Reformat DC inventory listing; Prepare email to liquidators/auctioneers re liquidation proposal; Emails (2) to Joanna D. (insurance broker); Discussions with L. Valleau re process for dealing with owned inventory held by third parties; Call with Gerry O. (insurance broker) re Cyber, D&O, E&O and Crime policies; Draft email to [redacted] re Crime policy; Draft email to Directors re D&O and E&O policies;	1.80	$415.00	$747.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-28	BGELMAN	Review and approval of October 31, 2022 bank reconciliation;	0.10	$440.00	$44.00
2022-11-28	LVALLEAU	Updating excel sheet with information re equipment received from Sia Mirzha from Canam	4.50	$235.00	$1,057.50
2022-11-28	SMARWAHA	Performance of WEPPA administraton on the file	6.20	$305.00	$1,891.00
2022-11-29	TMCELROY	Review of Commercial policy insurance certificate; Comments to Bryan and Suzette re same; Email to liquidator/auctioneer re liquidation proposal; Voicemail left for B. Bissell; Call with and email to B. Bissell (counsel for Directors) re D&O and E&O policies; Call with counsel re various matters; Call with S. Mizrahi re status of removal of items from premises;	1.10	$415.00	$456.50
2022-11-29	AROBINSON	Spoke to 15+ employees in regards to status of weppa claims, how to fill out proof of claims, how to return laptops and who can witness they signatures	1.50	$235.00	$352.50
2022-11-29	LVALLEAU	Entered POC from Kieran O'Neill; responded to e-mails, and sent blank proof of claims	4.00	$235.00	$940.00
2022-11-29	SWARNER	Call from Access Storage re units and follow up email accordingly requesting a shut down of unit; serveral email correspondence with Shanna Yip former employee; call with Sia re assessment of storage unit at 144 Norseman St; respond to email from Ceridian re pre authorized payment; WEPP review ; call with the [redacted] team , Bita K , Arwa Seyaddi (former employees) and B Gelman	3.90	$350.00	$1,365.00
2022-11-29	BGELMAN	Review of leasing buyout letter from Grane National Leasing and instructions to Tom McElroy re same and other vehicle letters; Review all mail and delegate to staff; Attend call with [redacted] staff (Graham, Andy and Bita), Arwa S. and Suzette Warner; Update call with Katie Furfuro at TD:	3.00	$440.00	$1,320.00
2022-11-29	SMARWAHA	Performance of WEPPA administraton on the file	6.30	$305.00	$1,921.50
2022-11-30	TMCELROY	Review GNL payout statements re 2020 trailer; Email to W. Rea (GNL) re same; Email to [redacted] re crime insurance policy; Review of email from B. Bissell (counsel for Directors) re request for information; Instructions to S. Warner re same; Discussions with S. Warner re information request of B. Bissell; Email to landlord re surrender possesion of 76 Six Point Rd.; Emails to Sia re various vehicle payout statements received from secured creditors;	1.30	$415.00	$539.50

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 27, 2022
Invoice No: 6135
Billing Through: Jan 1, 2099
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2022-11-30	AROBINSON	Spoke to several employess in regards to how to fill out and witness proof of claims as well as some errors in the forms received. Also spoke to a few creditors in regards to the receivership and their ability to complete a unsecured proof of claim should they wish to do so	1.00	$235.00	$235.00
2022-11-30	SWARNER	team meeting with Tamara Martin and Bita K. re Enbridge analysis; received and responded to several employee calls and emails	3.10	$350.00	$1,085.00
2022-11-30	DCHERNIAK	Spoke to Ali Akhtar assisted with Proof of claim;	0.10	$200.00	$20.00
2022-11-30	BGELMAN	Review contents of delivery of package from contractor and email to Sia Mizrahi re pickup;	0.50	$440.00	$220.00
2022-11-30	SMARWAHA	Performance of WEPPA administraton on the file	5.40	$305.00	$1,647.00
2022-12-01	TMCELROY	Attend Debtor premise to meet with: (a) Sia Mizrahi re status of removal of assets; (b) landlord to tour 76 Six Point Road and return premises back to landlord; and, (c) Tamara (former employee) to located and review documents and records related to Enbridge contract; Call with S. Mizrahi re spray foam trucks and whether security of Meridian extends to accessories in trucks; Email to M. Spence re same; Attend videoconferece with Tamara Martin (former employee), S. Warner, Bita and B. Gelman; Draft email to landlord re hand over of possession and payment of occupancy rent;	5.70	$415.00	$2,365.50
2022-12-01	SWARNER	Received and reviewed email from Tamara Martin re Enbridge analysis ; set meeting AGI team for detailed review ; prepared accounts receivable collection letter; reviewed and executed accounts receivable letters ; created mailing list for accounts receivable collection letters and instructions to A Robinson re mailing; email on IT related matters; email to Sia re London Storage unit; review company records to determine estimated inventory in London storage unit ; reviewed TD bank transaction report ; email to Enbridge team re update on work re WIP and arrange followup meeting ; reviewed email from Matt McCann re reduction in Azure functionality	3.50	$350.00	$1,225.00
2022-12-01	AROBINSON	Prepared and merged accounts receivables letters	1.00	$235.00	$235.00

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

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Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

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File ID: URBANENVIRO:

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-12-01	BGELMAN	Review and respond to issue relating to London Storage; Review of banking ledger from S. Warner; Review and respond to insurance change requests from T. McElroy; Attend conference call with Tamara Martin (former employee re Enbridge), Bita Keynej, Suzette Warner and Tom McElroy; General update call with Tom McElroy re Enbridge and other records; Draft email to Enbridge to set up call;	2.50	$440.00	$1,100.00
2022-12-01	AROBINSON	Corresponded with several creditors in regards to how to fill out the proof of claim, return of laptops and also notified several creditors in regards to the receivership	1.00	$235.00	$235.00
2022-12-01	SMARWAHA	Performance of WEPPA administraton on the file	2.80	$305.00	$854.00
2022-12-02	AROBINSON	Merged all accounts receivable letters and sent out letters, statements and order to all accounts receivables	2.00	$235.00	$470.00
2022-12-02	AROBINSON	Team planning meeting	0.50	$235.00	$117.50
2022-12-02	LVALLEAU	Update re file	0.50	$235.00	$117.50
2022-12-02	TMCELROY	Internal meeting with S. Warner, L. Valleau, A. Robsinson and S. Marwaha re status of proceedings and delegation of tasks; Call with Stephan from Distributors Choice re removal of inventory and other matters; Email to Uraslav (former employee);	0.80	$415.00	$332.00
2022-12-02	BGELMAN	Respond to email from Leonard Diplock re request for a call; Attend call with counsel for [redacted] re insurance crime policy and potential for continuation thereof;	0.50	$440.00	$220.00
2022-12-02	SWARNER	Responde to email from Shanna Yip; call from sevral emplolyees regarding Wepp ; call from 2 customers re Enbridge assessment; followup email to Access Storage re accesing unit; email to Rocco re stand by to attend London Ontaio to inspect storage unit ; reviewed etransfer against acclount receivable list and instructions to Daphna re deposit of funds ; review WEPP administration ; attended internal team update meeting and next steps ; attended call with B Gelman and Enbridge team re crime policy ;	3.30	$350.00	$1,155.00
2022-12-02	SMARWAHA	Performance of WEPPA administraton on the file	2.40	$305.00	$732.00
2022-12-03	TMCELROY	Email to Philip (landlord) re return of 74 Six Point Road and termination of agreement; Review and respond to correspondence from B. Bissell (counsel for Directors) re documents and information requested; Email to Wendy R. (CRA) re proof of claim; Review and sign commercial insurance policy adjustment request;	1.00	$415.00	$415.00
2022-12-03	SWARNER	Received and reviewed pending cancellation of RT0001 account fro Greensaver and Housemaster	0.50	$350.00	$175.00

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The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-12-03	SMARWAHA	Performance of WEPPA administraton on the file	0.40	$305.00	$122.00
2022-12-04	TMCELROY	Review payout statements from Vault Capital; Email to S. Mizrahi re same;	0.20	$415.00	$83.00
2022-12-05	LVALLEAU	Entered POC from Javad Aminkhaki	0.20	$235.00	$47.00
2022-12-05	TMCELROY	Email to [redacted] counsel re crime policy; Email to Gerry O. (insurance broker - crime policy);	0.20	$415.00	$83.00
2022-12-05	SWARNER	received and reviewed mail ; call from Dawn Sankar re enbridge post audit assessment ; email with Access Storage re unit inspection and calk with Rocco to discuss same ; meeting with Tamara Martin & Bita Keyenad to discuss Enbridge and [redacted] ; reviewed email from Brown Stone Masonry re claim/backcharge and instruction to A Robinson ; reviewed email from 2x2 Construction re warranty and hold back	3.10	$350.00	$1,085.00
2022-12-05	AROBINSON	Corresponded with several employees	0.50	$235.00	$117.50
2022-12-05	SMARWAHA	Performance of WEPPA Administration on the file.	2.90	$305.00	$884.50
2022-12-06	AROBINSON	Corresponded with a few accounts receivables in regards to the amounts owed and how to send over the funds	0.30	$235.00	$70.50
2022-12-06	TMCELROY	Videoconference with B. Gelman and Leonard Diplock (CLEAResult); Email to S. Mizrahi re Leonard D. purchasing vehicles; Videoconference with Vladen and B. Gelman; Email to Phil Yang (Stikemans - [redacted] counsel) re insurance policies; Email to Iraslav re harddrive backup;	1.20	$415.00	$498.00
2022-12-06	BGELMAN	Attend call with Leonard Diplock at Clear Result; Review of checklist and calls with Suzette and Tom re same and their tasks; Review of Enbridge invoice for WIP; Call with Vladan and Tom McElroy;	1.90	$440.00	$836.00
2022-12-06	LVALLEAU	Entered POC from Gurkirat Sangha	0.20	$235.00	$47.00
2022-12-06	SWARNER	reschedule meeting with Enbridge ; reviewed invoices re Enbridge Gas and forwardc to Enbridge team for review ahead of meeting ; received and responded to email from Matt Noori re claim ; accounts receivable colletcion	1.00	$350.00	$350.00
2022-12-06	JALBERT	Update call with B Gelman	0.30	$440.00	$132.00
2022-12-06	SMARWAHA	Performance of WEPPA Administration on the file.	2.60	$305.00	$793.00
2022-12-07	SWARNER	received and responded to email from Graham Smith ([redacted] re toll free lines; call with 2 former employees re WEPP ; call with Iaroslav re completion of backup; conference call with Enbridge team	2.50	$350.00	$875.00

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c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 27, 2022
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Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-12-07	AROBINSON	Followed up with Accounts receivable in regards to amounts outstanding	1.20	$235.00	$282.00
2022-12-07	TMCELROY	Video conference with representative of Enbridge;	0.70	$415.00	$290.50
2022-12-07	BGELMAN	Calls with Kyle Plunkett re inventory and legal getting inveovled at Distributors Choice; calls with Jon Ordon re same and next steps; emails re same; Call with Katie Furfuro re update on Enbridge; email to Michael Kestenberg re change of counsel;	1.70	$440.00	$748.00
2022-12-07	DCHERNIAK	Assembled mailing of T4's for al employees;	1.00	$200.00	$200.00
2022-12-07	SMARWAHA	Performance of WEPPA Administration on the file.	2.30	$305.00	$701.50
2022-12-08	BGELMAN	Emails with new counsel Rachel Moses at Minden Gross; update with Suzette re Enbridge and [redacted] WIP and next steps; Attend conference call with Suzette Warner and Tamara Martin re Enbridge; Attend update call with new counsel, Rachel Moses; Email to counsel for [redacted] and Enbridge re	2.80	$440.00	$1,232.00
2022-12-08	AROBINSON	Spoke to several of the accounts receivables in regards to amounts outstanding	0.60	$235.00	$141.00
2022-12-08	TMCELROY	Email to property manager;	0.10	$415.00	$41.50
2022-12-08	SWARNER	Email withy Tamara and Bita re [redacted] spreadsheet ; email from [redacted] re Tamara transferring of data; email from Andy Chhoeu of [redacted] re toll free lines and followup call to discuss same; email with Sia Mizfahi re arrangement for pick up of Bell equipment ; followup call with Tamara re [redacted] invoice extract ; call with Matt McCann regarding assistance in extracting info for [redacted] invoice ; reviewed bank transaction report for Dec 1-8 2022 ; teams meeting with B Gelman, Tamara Martions (former employee) to futher discuss Enbridge requirements following meeting with AGI/Enbridge; provided information to Amanda Ku regarding Tamara Martins rate etc ; email to Chris Hamilton for directions regarding Greener Homes program ; received and respond to Stephanie Johnston regarding, Norman Ferrari regarding (customers) regarding Greener Homes program ; email to Sia Mirzhai and Jon Ordon regarding Access Storage and next steps re items in storage unit; email from Gary Willcock re unpaid wages and email to Bita K. for clarification of emplyment staus	2.80	$350.00	$980.00
2022-12-08	SMARWAHA	Performance of WEPPA Administration on the file.	2.20	$305.00	$671.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-12-09	TMCELROY	Discussions with B. Gelman re process to market and sell Gibbs software and other matters; Email to landlord re surrender of 74 Six Point Rd. premise back to Landlord; Video meeting with B. Gelman and S. Warner to discuss status of various file matters and next steps; Prepare summary of equity in vehicles to determine whether to redeem security or not; Several calls with S. Mizrahi re value of various vehicles and equity in each; Emails to secured creditors re retrieve vehicles form Sia's premises; Email to counsel re payout letter send to Blue Chip and Mercedes-Benz;	3.10	$415.00	$1,286.50
2022-12-09	BGELMAN	Respond to email from Sia Mizrahi to abandon assets in storage warehouse; Call with Tom McElroy to discuss return of 74 Six Point Rd. to landlord, insurance policy refunds and potential sales process for Gibbs software; Internal teams call with Tom McElroy and Suzette Warner re checklist review; Email to TD representatives re information on D&O and E&O Policies;	1.50	$440.00	$660.00
2022-12-09	SWARNER	received accounts receivable cheque and update schedule; attended file review and next steps meeing with B Gelman and T McElroy ; receibved and reviewed NOA and HST filing periods from CRA ; email to landlord to confirm details for acclount transfer	1.50	$350.00	$525.00
2022-12-09	SMARWAHA	Performance of WEPPA Administration on the file.	2.40	$305.00	$732.00
2022-12-12	SWARNER	reviewed invoice from Iaroslav G. for IT services (backing up shaepoint etc); enter bill to ASCEND and processed payment	0.20	$350.00	$70.00
2022-12-12	SMARWAHA	Performance of WEPPA Administration on the file.	1.20	$305.00	$366.00
2022-12-12	LVALLEAU	Phone call with Johnnie Walker re claims process & WEPPA; Entered Proof of Claim from Gary Wilcock	0.50	$235.00	$117.50
2022-12-12	BGELMAN	Review of borrowing base calculation for September 2022; email to TD bank re same; Emails to Tom McElroy re suggestions for insurance policies; Review and respond to emails from Jon Ordon and Sia Mizrahi re sale of inventory and steps; call with Jon Ordon to request option summary;	0.90	$440.00	$396.00
2022-12-13	AROBINSON	Spoke to several employees in regards to returning laptops, entered many unsecured proof of claims and also reviewed several weppa claim	1.00	$235.00	$235.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-12-13	BGELMAN	Attend teams call with counsel for [redacted] (Philip and Maria), R. Moses and Suzette Warner; Debrief call with R. Moses and discussion re inventory at Distributors Choice; Deal with administration for payment of outside contractor to assist with Enbridge and [redacted] attend call with Ken Kraft, counsel for [redacted] R. Moses and Suzette Warner; Review and address matters dealing with costs attributed to leased vehicles secured by liquidator;	1.80	$440.00	$792.00
2022-12-13	TMCELROY	Call with landlord re return of keys to premises; Email to B. Lyle (liquidator/auctioneer) re inventory; Review and sign Crime insurance policy cancellation; Emails to Gerry (insurance broker); Email to from Sia Mizraha and various vehicle lessors re release of vehicles;	1.10	$415.00	$456.50
2022-12-13	BGELMAN	Review and approval of November 30, 2022 bank reconciliation;	0.10	$440.00	$44.00
2022-12-13	SWARNER	Email with Tamara re [redacted] invoice ; call with Matt re extracting of data for invoice template ; email to Access Storage re Receiver's intent on abandoning unit ; payment processing of independent hires; call with Iaroslav re IT matters; conference call with Iaroslav and representative of Micrsoft re reduction in capacity and billing	1.10	$350.00	$385.00
2022-12-13	LVALLEAU	Reviewed asset list with Suzette; updated asset list based on e-mailed responses	2.00	$235.00	$470.00
2022-12-13	SMARWAHA	Performance of WEPPA Administration on file	3.20	$305.00	$976.00
2022-12-14	BGELMAN	Review of AR reporting from S. Warner on status of collections; Attend teams update meeting with Tom McElroy and Suzette Warner re checklist review;	1.20	$440.00	$528.00
2022-12-14	TMCELROY	File update meeting with S. Warner and B. Gelman to discuss various matters; Update receivership checklist;	0.90	$415.00	$373.50
2022-12-14	SWARNER	call with Puneeta S. former employee re [redacted] template ; attended call with Puneeta S., Tamarama Martin adn Bita Keyenad to review [redacted] template for invoicing ; prepared letters to Toronto Hydro and Enbridge re final bill and transfer of account; meeting with B Gelman and T McElroy for file review and next steps ; email to Amanda Chang re Enbridge invoice and confirm her availability for January 2023 ; email with Digitcom re toll free line and update email to [redacted] accordingly ; email to Sierra Vieira re meeting to further discuss Greener Homes ; received email from Access Storage and execute form re abandon of storage unit ; received and respond to email from customer Julia H.	3.80	$350.00	$1,330.00
2022-12-14	SMARWAHA	Performance of WEPPA Administration on file	0.90	$305.00	$274.50

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Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-12-15	BGELMAN	Attend update meeting with TD bank representatives (Katie and Abner) and Suzette Warner; Calls with Rachel Moses and Jon Ordon re inventory;	1.30	$440.00	$572.00
2022-12-15	SWARNER	Meeting with B Gelman and TD Team for general file update and discussion; meeting with Digitcom regarding toll free line; call with Paul Fisher to discuss assisting with [redacted] invoice ; Teams meeting with Paul Fisher , Bita Keynejad to review [redacted] template and scope of work ; meeting with Tamara Martin and member of NRCan greener homes program to discuss and agree upon data transfer ; prepared independent contract agreement fro Paul Fisher re [redacted] mandate	3.10	$350.00	$1,085.00
2022-12-15	SMARWAHA	Performance of WEPPA Administration on file	0.30	$305.00	$91.50
2022-12-16	AROBINSON	Reviewed and entered many pocs	0.50	$235.00	$117.50
2022-12-16	TMCELROY	Email to P. Yang (counsel to [redacted] Email to Gerry O. (insurance borker); Emails to/from Sia Mizrahi and secured creditor re identification of trailer; Discussions with R. Moses (counsel) re validity of Ari Financial security over two vehicles;	0.70	$415.00	$290.50
2022-12-16	BGELMAN	Review of correspondence re leased trucks; Negotiate sale of inventory and removal from Distributors Choice with Stefan and Jon Ordon;	1.30	$440.00	$572.00
2022-12-16	SWARNER	Email instructions to Iaroslov G. to reactivate Paul Fisher access ; instructions to Iaroslav re Tamara Martin data download assistance ; email TESO template to Paul Fisher ; email with B K and Iaroslav G re locating last save data by Arwa to assist with completing template for invoicing ; email from NRCan re transfer of data and instructions to Tamara Martin accordingly ; email to NRCan list of individuals that paid for S and E audits and email correspondence from a few customers ; HST returns for Greensaver Homes and Urban Environment fro Sepf Oct and Nov 2022; discussed with Bita K HST return for Urban Environment fro Nov 1-8 and determine final return under RT0001 should wait pending writebacks and finalization of Nov 7th invoice; email to TD bank re bank staements for Sept Oct and November for Housemaster to aide with HST return; email spreadsheet to the [redacted] re data requested	2.10	$350.00	$735.00
2022-12-16	SMARWAHA	Performance of WEPPA Administration on file.	2.70	$305.00	$823.50

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-12-17	BGELMAN	Review and respond to emails regarding sale of inventory and payment of lien to Distributors Choice ("DC") and negotiation of payment; call with principal of DC re negotiation for payment; call with Kathryn Furfuro at TD; call with Rachel Moses re terms of settlement;	1.40	$440.00	$616.00
2022-12-18	BGELMAN	Respond to calls and emails with counsel re final terms of settlement on sale of inventory at Distributors Choice;	1.00	$440.00	$440.00
2022-12-19	BGELMAN	Review and respond to email re sale of inventory; call with Jon Ordon re finalize same; Call with Eric Golden re WIP analysis from [redacted] Update call with Suzette Warner re status of invoicing to [redacted] and Microsoft Azure account;	1.40	$440.00	$616.00
2022-12-19	SWARNER	Received accounts receivable cheque and updated collection analysis and instructions to D Cherniak re deposit ; received and reviewed [redacted] invoice data ; discuss data with Bita K. ; correspondence with Paul Fisher re editing of data per other necessary fields ; emai to [redacted] re template for SBP invoice	2.90	$350.00	$1,015.00
2022-12-19	AROBINSON	Spoke to several employees and creditors in regards to how to fill out the proof of claim form and also entered several proof of claims (form 31)	0.60	$235.00	$141.00
2022-12-19	SMARWAHA	Performed WEPPA Administration on file.	2.10	$305.00	$640.50
2022-12-20	AROBINSON	Prepared November 2022 bank rec	0.10	$235.00	$23.50
2022-12-20	BGELMAN	Review of emails and call with Jon Ordon re issues with shippping;	0.30	$440.00	$132.00
2022-12-20	SWARNER	call with [redacted] regarding toll free line and [redacted] data upload for invoice supporting documents ; email to T amara Marin re Greener Homes data transfer ; [redacted] EAP invoice review with Bita Keynead ; email to Matt McCann with instruction to extract pDF and hoto documents for [redacted] ; emai, from Ryan Plener re proof of claim and withdrawal form assignment with Greensaver ; received and reviewed responde from Toronto Hydro confirming account change	2.80	$350.00	$980.00
2022-12-20	LVALLEAU	sent e-mails to creditors who did not provide Schedule As; sent follow-up e-mails to former contractors requesting equipment lists	1.50	$235.00	$352.50
2022-12-21	LVALLEAU	Sent follow-up e-mails to contractors; responded to e-mails re equipment.	3.00	$235.00	$705.00

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Re: The Urban Environment Centre Toronto (Greensaver)

2022-12-21	BGELMAN	Review of letter from McCarthy re employment claim; Review of invoices prepared for pre-receivership WIP and comments to Suzette Warner; Call with Rachel Moses re terms of minutes of settlement between Receiver, Distributors Choice and Danbury; review and response re same; emails with Jon Ordon re distribution of sale proceeds; Review and comments to draft minutes of settlement with Distributors Choice;	0.90	$440.00	$396.00
2022-12-21	SWARNER	Received and responded to email from creditor Royal Building Supplies ; call from Ministry of labour re status of receivership for all three entities ; received and responded the the Ministry of labour followup email and provided copies of receivership notices ; email to Iaroslav G. re opening of ticket with Bell Canada re toll free line ; complete invoicing for SBP program with Bita K. ; email to the [redacted] invoices for both EAP and SBP program ; researched information re ownership of photocopy machines ; email to Sia Mizahi and B Gelman on status of photocopiers ; call with D Marwaha re WEPP admiknikstartion	3.50	$350.00	$1,225.00
2022-12-22	BGELMAN	Status of update call with Suzette Warner; Call with Eric Golden re claim by TD;	0.50	$440.00	$220.00
2022-12-22	SWARNER	call from Service Canada re Giancarlo Faustino and provided detailed breakdown of pay; payment for independent contractors; email to Konica te photocopy machine and to make arrangement with Sia M ; followup with Canada Life ; respond to email from Kubisova Slavka re amount owed	2.50	$350.00	$875.00
2022-12-22	LVALLEAU	Discussion w/Suzette re collection of assets; Responding to e-mails re pick-up of equipment	1.50	$235.00	$352.50
2022-12-23	SWARNER	reviewed approved and prepared payment to independent contractors and instructions to Daphna re mailing of cheques; reviewed bank transaction report ; email with Matt McCann re completion of GIBS to new platform and comoletion of [redacted] data extraction (pictures and other attachments) ; call from Service Canada re ROEs	1.00	$350.00	$350.00

Total Fees:	**$169,360.50**
HST/GST:	$22,016.87

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 27, 2022
Invoice No: 6135
Billing Through: Jan 1, 2099
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

	Hours	Rate	Amount
Apolonia DSa (LIT,CIRP)	0.50	$415.00	$207.50
Ashley Robinson (Estate Administrator)	49.40	$235.00	$11,609.00
Bryan A. Gelman (Principal, CIRP LIT)	104.10	$440.00	$45,804.00
Daphna Cherniak (Estate Administrator)	3.80	$200.00	$760.00
Joe E. Albert (CIRP,CPA,DIFA. LIT)	5.90	$440.00	$2,596.00
Laurianne Valleau (Assoc. Professional Support)	57.80	$235.00	$13,583.00
Sudhanshu Marwaha (Associate)	71.00	$305.00	$21,655.00
Suzette Warner (CFE,CPA,CGA,FCCA)	135.00	$350.00	$47,250.00
Tom McElroy (Director, CPA CBV CIRP LIT)	62.40	$415.00	$25,896.00

Disbursements:

Non-Taxable Disbursements	
SEARCH FEES:	$24.00
Taxable Disbursements	
PHOTOCOPIES:	$559.00
POSTAGE:	$88.97
PROMERIC FEE:	$275.00
SEARCH FEES:	$53.10
TRAVEL:	$350.31
Total Disbursements:	**$1,350.38**
HST/GST:	$172.46
Amount Due This Invoice:	**$192,900.21**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$170,710.88
TOTAL HST/GST:	$22,189.33
TOTAL AMOUNT DUE:	**$192,900.21**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2022-12-21	SMARWAHA	Performed WEPPA Administration on file.	0.50	$305.00	$152.50
2022-12-22	SMARWAHA	Attended call with representative of Service Canada regarding EI and WEPPA claim: Performed WEPPA Administration on file.	1.00	$305.00	$305.00
2022-12-23	SMARWAHA	Performed WEPPA Administration on file.	0.30	$305.00	$91.50
2022-12-28	SWARNER	Reviewed banking transaction report, identified direct deposit of accounts receivable ; email to TD bank for funds to be forwarded ; updated Accounts receivable collection analysis ; confirm receipt of accounts receivable cheque by Purolator and updated collection analysis; responded to email from customer re Greener Home program ; email with Andy Chhoeu re Toll free line and forward Bell's reply	0.70	$350.00	$245.00
2022-12-28	SMARWAHA	Performed WEPPA Administration on file.	0.30	$305.00	$91.50
2022-12-29	SWARNER	Returned call to customer re greener homes program (John) ; call from K Nipernado detailed explanation of wepp package and assisted in completing proof of claim for Wepp (English barrier)	0.50	$350.00	$175.00
2022-12-29	SMARWAHA	Performed WEPPA Administration on file.	1.40	$305.00	$427.00
2022-12-30	SMARWAHA	Performed WEPPA Administration on file.	1.70	$305.00	$518.50
2023-01-03	SWARNER	email correspondence with Jonathan Ordon re tablet and mobile phones and email to Iaroslav G accordingly; call from Jonathan Ordon to discuss records at Siz M location etc ; reviewed and entered payment re IT project to migrate GIBS to new account and download [redacted] file attachments	0.90	$395.00	$355.50
2023-01-03	BGELMAN	File update from Suzette Warner; review and approval of IT invoice;	0.30	$450.00	$135.00
2023-01-03	SMARWAHA	Performed WEPPA Administration on file.	2.20	$325.00	$715.00
2023-01-04	LVALLEAU	Updated excel list re equipment delivered to Canam	1.50	$305.00	$457.50
2023-01-04	SMARWAHA	Performed WEPPA Administration on file.	1.90	$325.00	$617.50
2023-01-04	SWARNER	Email from Tamara Martin re termination of contract and email to her accordingly	0.20	$395.00	$79.00
2023-01-05	JALBERT	Review/sign cheques	0.10	$450.00	$45.00
2023-01-05	AROBINSON	Reviewed and entered proof of claims and assisted a couple of creditors in filling out the proof of claims	0.50	$305.00	$152.50
2023-01-05	LVALLEAU	Responded to e-mails sent by contractors re disposal of equipment	0.50	$305.00	$152.50
2023-01-05	SMARWAHA	Performed WEPPA Administration on file.	1.40	$325.00	$455.00

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-01-05	SWARNER	Followup email to [redacted] re online sharing platform ; received and responded to Matt McCann email re data transfer for [redacted] ; call from Scott (former employee) re WEPP and assisted with completion of proof of claim	0.60	$395.00	$237.00
2023-01-06	SWARNER	Call with Tamara Martin to discussed her termination of agreement; drafted detailed email to Tamara re termination of agreement	1.10	$395.00	$434.50
2023-01-06	SMARWAHA	Performed WEPPA Administration on file.	0.30	$325.00	$97.50
2023-01-09	TMCELROY	Review cancellation of crime insurance policy; Comments to B. Gelman re same; Email to S. Warner re purchaser legal counsel info; Several emails to R. Moses (counsel) re security over various vehicles; Email to S. Mizrahi re next steps re auction of vehicles;	0.60	$450.00	$270.00
2023-01-09	SWARNER	Reviewed email from [redacted] re toll free line ; prepared form to port toll free line to new delivery agent ; call from customer re Greener Homes program; call with Rachel Moss re T Martin contract termination; review various email on file related matters and commented accordingly	1.80	$395.00	$711.00
2023-01-09	BGELMAN	Review and respond to email from Abner Pennings at TD Bank; Review of minutes of settlement and comments to Rachel Moses re same; calls with Jon Order re status of inventory removal and sale; Update from Tom re trucks;	1.10	$450.00	$495.00
2023-01-09	SMARWAHA	Performance of WEPPA Administration on file.	0.80	$325.00	$260.00
2023-01-10	BGELMAN	Review and respond to emails relating to TD Bank claim against E&O and D&O policies; call from Eric Golden re same; email to Suzette Warner re request for information; meeting with Tom McElroy re overview of issues relating to security of ARI financial over two trucks; Review of Sept and Oct 2022 HST assessments; email to TD re same and priority; Instructions to counsel to prepare opinion on TD security;	1.80	$450.00	$810.00
2023-01-10	TMCELROY	Call with R. Moses re next steps re Ari Financial vis-a-vis TD priority security; Discuss same with B. Gelman;	0.30	$450.00	$135.00
2023-01-10	SMARWAHA	Performance of WEPPA Administration on file.	0.40	$325.00	$130.00
2023-01-10	SWARNER	executed form re transfer of toll free line ; setup online account with [redacted] and upload supporting schedules to invoices; call with Matt McCann re upload of picture files etc ; received and reviewed NOA from CRA re HST account and responding to B Gelaman re status of final HST return	1.60	$395.00	$632.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-01-11	TMCELROY	Review of letter from Hub International re insurance policy and email to insurance broker re same;	0.50	$450.00	$225.00
2023-01-11	SWARNER	Detailed review and reconciliation of [redacted] statement and AR reports for last twelve months to identify WIP amounts included in Bank's margin report ; received and reviewed bill re Azure hosting and instructions to D Cheniak re payment ; received accounts receivable cheque and updated collection schedule and istructions to D Cherniak re deposit ; received and reviewed mail through Canada Post ; call with S Marwaha to discuss denial letter from Service Canada re WEPP and instructions on next steps ; email with Iaroslav and Jonathan Ordon re tables and smart phones	3.60	$395.00	$1,422.00
2023-01-11	SMARWAHA	Performed WEPPA Administration: Review of WEPPA Statement of Accounts received from Service Canada and cross verified with claim entered in ascend and saved the copy on LAN: Reviewed the payment confirmation received from service Canada for WEPPA claims and entered in WEPPA worksheet and saved the copy on LAN.	1.90	$325.00	$617.50
2023-01-11	BGELMAN	Call from Rachel Moses re ARI financial and Mercedes;	0.30	$450.00	$135.00
2023-01-12	SWARNER	Respond to email from AC Contracting regarding proof of claim ; instructions L Vallau re email from creditor	0.40	$395.00	$158.00
2023-01-12	AROBINSON	Corresponded with several creditors and entered a few proof of claims	0.30	$305.00	$91.50
2023-01-12	BGELMAN	Review of WIP schedule for amounts included in TD's margining report and call with Suzette re same;	0.30	$450.00	$135.00
2023-01-12	TMCELROY	Voicemail and email to F. Almeida re Hub insurance policy; Call with Joanna D. re Federated Insurance policy; Call with F. Almeida re hub E&O insurance policy for contractors of Housemaster;	0.40	$450.00	$180.00
2023-01-13	LVALLEAU	Entered Proof of Claim from Xia Li	0.20	$305.00	$61.00
2023-01-13	BGELMAN	Further review of final minutes of settlement and emails with Jon Ordon and counsel re HST;	0.50	$450.00	$225.00
2023-01-13	TMCELROY	Call with J. Ordan re status of vehcile to be put up for auction; Emails to R. Moses (counsel) re various security interest of various parties in vheciles; Email to Meridian rep re vehicle with Roynat registration; Calculate equity in 2022 Isuzu vehicles;	0.50	$450.00	$225.00
2023-01-13	SMARWAHA	Performance of WEPPA Administration: Email Correspondence and phone with Isabelle D F. regarding return of laptop and her WEPPA Claim and form	0.80	$325.00	$260.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-01-15	AROBINSON	Spoke to several creditors in regards to how to fill out the proof of claim forms and entered and saved claims in ascend	0.50	$305.00	$152.50
2023-01-16	TMCELROY	Correspondence from Meridian re security on 2012 Isuzu; Email to Sia re adding additional vehicles in auction; Conference call with K. Kallish, R. Moses and B. Gelman; Email to Sia re sale of two 2022 Isuzu's potentially secured by Ari Financial; Debrief discussion with B. Gelman; Prepare schedule of assets sold (to be sold) to confirm that Receiver below threshold set out in Appointment Order; Review of Hub insurance declaration page and email to B. Gelman re same;	1.40	$450.00	$630.00
2023-01-16	AROBINSON	Prepared December 2022 bank rec	0.10	$305.00	$30.50
2023-01-16	BGELMAN	Attend conference call with Rachel Mosses, Ken Kallish and Tom McElroy re ARI financial and Mercedes claims;	0.40	$450.00	$180.00
2023-01-16	SWARNER	Call from Nipernado ; reviewed payroll calculations and pulled breakdown of pay for the last two period	0.30	$395.00	$118.50
2023-01-16	SMARWAHA	Performed WEPPA Administration on file: Email Correspondence with Sia M. regarding request for confirmation of laptop return sent by former employee - Isabelle D.	0.60	$325.00	$195.00
2023-01-17	BGELMAN	Review and comments to quantum of asset sales list per order; Review and sign minutes of meeting of settlement with Distributors Choice; emails with counsel re same;	0.80	$450.00	$360.00
2023-01-17	SWARNER	call with Norma Ferrari regarding Greener Home program; email to Enbridge re invoice discussion ; set meeting and send invite	0.40	$395.00	$158.00
2023-01-17	SMARWAHA	Email Correspondence and review of query received from former employee Rod L. regarding request for updated ROE and issue with his EI Claim: Attended call with Rod L. and to discuss his query for ROE, WEPPA and EI and advised for next course of action and his claim: Review of email correspondence from Mandy K. from Canam-Appraiz Inc. regarding status of laptop return request to Isabella D. and email correspondence with Isabella D. regarding the request for status update of return of laptop currently in her possession.	0.60	$325.00	$195.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-01-18	TMCELROY	Email to auctioneer re sale of inventory; Videoconference with R. Moses and B. Gelman re sale of assets to date and need for Court approval going forward as well as other matters; Email to Gurjinder Gill at Mercedes Benz re two 2019 sprinter vans;	0.60	$450.00	$270.00
2023-01-18	BGELMAN	Call with Rachel Moses and Tom McElroy;	0.30	$450.00	$135.00
2023-01-18	SWARNER	; followup withy the [redacted] re invoices submitted and transfer of picture files etc ; received and reviewed WEPP payout letter for Beechinor and updated Wepp admin ; research re directors renumeration	1.90	$395.00	$750.50
2023-01-19	TMCELROY	Prepare vehicle release letter requested by S. Mizrahi to sell vehicles at auction; Call with Arya Mizrahi re form of letter;	0.70	$450.00	$315.00
2023-01-19	SWARNER	detailed review of general ledger and summarized payments to directors	2.50	$395.00	$987.50
2023-01-20	SWARNER	email to Eric Golden re directors fee analysis; received and responded to [redacted] counsels email re insurance policies etc;	0.70	$395.00	$276.50
2023-01-20	TMCELROY	Respond to correspondence from [redacted] legal counsel re insurance polices; Email to insurance policy re changes to corporate/commercial policy; Update assets realization summary;	0.60	$450.00	$270.00
2023-01-20	BGELMAN	Call with Suzette Warner re insurance policies and email from [redacted] re same;	0.20	$450.00	$90.00
2023-01-20	LVALLEAU	Phone conv. with John Walker (former contractor) re equipment, and dividend pmt.	0.30	$305.00	$91.50
2023-01-22	TMCELROY	Review and respond to correspondence from R. Moses re ARI Financial PMSI;	0.10	$450.00	$45.00
2023-01-23	SWARNER	Call from the Ministry of labour re directors liability ; received and responded to email from S Johnston re greener homes programme; received and responded to email from Andy C. re Toll-free line; email correspondence re wepp and total payment	0.70	$395.00	$276.50
2023-01-23	TMCELROY	Discuss commerical policy with B. Gelman; Review and respond to correspondence from Joanna D. (insurance broker) re changes to commercial policy; Call with and email to Joanna Dus re timing for cancelling commercial insurance policy;	0.60	$450.00	$270.00
2023-01-23	BGELMAN	Meeting with Tom McElroy re insurance and cancelation re vehicles and inventory;	0.20	$450.00	$90.00
2023-01-24	TMCELROY	Review and respond to correspondence from S. Mizrahi re sale of vehicles; Email to Roynat representatives to request release letter so auctioneer can sell vehicle; Email to Merecedes Benz re same;	0.70	$450.00	$315.00

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-01-24	SWARNER	research and retrieved T4 for Vargas and password protect and reply to email accordingly	0.30	$395.00	$118.50
2023-01-25	TMCELROY	Review of release letters from Mercedes Benz and forward same to Sia M.; Review and respond to correspondence from Philip Yang (counsel for [redacted] re commercial insurance policy;	0.30	$450.00	$135.00
2023-01-25	SWARNER	email and call re [redacted] request for insurance policy ; received and responded to email from Shanna Yip re payment of claim; received and reviewed mail through Canada Post and auctioned accordingly ; received and reviewed WEPP payout letter for Solanky , Grant, Mitra, Kruger, and decision leter for Niprnado and updated WEPP spreadsheet; call with Jack Napora re interest in spray foam and provided auctioneers details ; responded to email from the ministry of Labour re Directors contact details ; prepared for and attended meeting with B Gelman and Corrie and Amanda of Enbridge to discuss draft invoices and payment ; email from the [redacted] re data transfer and email to Matt McCann re time period for breaking file apart	3.40	$395.00	$1,343.00
2023-01-25	BGELMAN	Attend conference call with Enbridge re collection of AR (Corrie Morton, Amanda Ku) and Suzette Warner;	0.50	$450.00	$225.00
2023-01-26	AROBINSON	Reviewed accounts receivable list with Suzette and followed up with some of the accounts	0.50	$305.00	$152.50
2023-01-26	SWARNER	Accounts receivable collection ; HST returns for Holusemaster for Sept, Oct and November 2022	1.50	$395.00	$592.50
2023-01-27	BGELMAN	Review of email from Chad Kopach re monthly compliance reporting to TD bank;	0.20	$450.00	$90.00
2023-01-27	SWARNER	Call with Blaney to discuss [redacted] WIP analysis ; call with Deno re Newtec accounts receivable ; send email to Serge at Newtec re outstanding invoice	0.50	$395.00	$197.50
2023-01-30	SWARNER	Returned call to Olrich re Wepp and left a message	0.10	$395.00	$39.50
2023-01-30	SWARNER	Call from Alrek Meipoom re Wepp proof of claim and provided clarification on how to complete; received completed proof of claim from Alrek M. ; logged into Service Canada and administer proof of claim and save all documents to the LAN	0.50	$395.00	$197.50

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Invoice

Invoice Date: Mar 31, 2023

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Billing Through: Mar 31, 2023

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The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

albertgelman.com - Fax: 416 504 1655 - Tel: 416 504 1650 - M3C 3G8 - ON, Toronto, Suite 403 250 Ferrand Drive, - Albert Gelman Inc.

Re: The Urban Environment Centre Toronto (Greensaver)

2023-01-31	BGELMAN	Review of TD bank security opinion; Attend update file status meeting with Tom McElroy and Suzette Warner; Review of request for documents from Ministry of Labour; emails with Jon Ordon re: interim distribution of inventory and review of interim accounting;	1.40	$450.00	$630.00
2023-01-31	TMCELROY	File status meeting with B. Gelman and S. Warner to discuss status of all matters related to liquidation proceedings; Review TD bank security opinion prepared by Minden Gross;	0.90	$450.00	$405.00
2023-01-31	SWARNER	Internal file review and next steps with B Gelman & T McElroy; email with Matt McCann re [redacted] data transfer; email confirmation to the [redacted] re completion of data l.; email from Allianz Trade Canada re proof of claim and acknowledged receipt accordingly; email correspondence with Everstrong re accounts receivable; responded to email from Michelle Yoshida re employment verification ; reponsed to email from Daniel Fvcnd re attesting to his employment as project corordinator	2.30	$395.00	$908.50
2023-01-31	LVALLEAU	Entered POC for Royal Distributing	0.10	$305.00	$30.50
2023-02-01	SWARNER	responded to email from Everstrong re Court Order ; received and reviewed mails through Canada Post and auctioned accordingly; received and reviewed wepp payout statements for S Wilson; I De Ferdico and updated Wepp spreadsheet an ASCEND accordingly ; received proof of claim for D Noble and administer on Service Canada website and update Wepp spreadsheet ; reconciliation of sales proceed and make relevant entries in ASCEND	2.80	$395.00	$1,106.00
2023-02-01	TMCELROY	Email to auctioneer re status of vehicle auction; Email P. Yang (counsel for [redacted] re commerical insurance policy; Email to landlord re status of occupancy invoice; Email to Konika Milolta re pick up of photocopier; Call with J. Ordon re status of removal of spray foam waste from premises;	0.70	$450.00	$315.00
2023-02-01	BGELMAN	Review and approval of deemed trust claim; Review of letter from counsel for TD re company error in calculating borrowing base and email to Tom McElroy to start insurance claim;	0.40	$450.00	$180.00
2023-02-02	TMCELROY	Review of letter from TD Bank legal counsel re claim for misrepresented monthly report by Debtor company; Email to insurance broker re claim form re TD bank claim; Email to Konika Minolta re pick up photocopier;	0.50	$450.00	$225.00
2023-02-02	AROBINSON	Spoke to several creditors and regards to how to complete an unsecured proof of claim	0.50	$305.00	$152.50

ALBERT GELMAN

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Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-02-02	SWARNER	; respond to D Noble re proof of claim submission; received and responded to email from NRcan re Greener Homes project	0.50	$395.00	$197.50
2023-02-02	BGELMAN	Review of status update from Insurance Broker re claim under E&O and D&O; Call to Brendan Bissell re his role representing directors of board re D&O claim;	0.30	$450.00	$135.00
2023-02-03	BGELMAN	Review and approval of December 2022 bank reconciliation;	0.20	$450.00	$90.00
2023-02-03	SWARNER	Received and reviewed letter from Ministry of Labour re claim filed by Shannon Yip ; responded to email from FBM sales re amount owed	0.50	$395.00	$197.50
2023-02-06	SWARNER	responded to email from N Rahman and provided password protected copy of T4 ; call from Paul Pisan re Greener Homes final audit paperwork and next steps; responded to email from T Martin and provided payroll breakdown ; responded to email from Foundation Building Materials re file update	0.60	$395.00	$237.00
2023-02-07	TMCELROY	Videoconference with Daniela Fuda, B. Gelman and S. Warner;	0.50	$450.00	$225.00
2023-02-07	BGELMAN	Prepare for and attend conference call with Daniel Fuda at insurance company re claim by TD:	0.50	$450.00	$225.00
2023-02-07	SWARNER	Call with B Gelman , T McElroy and Berkley re insurance claim	0.50	$395.00	$197.50
2023-02-08	AROBINSON	Spoke to an employee in regards to how to apply for Weppa	0.20	$305.00	$61.00
2023-02-08	TMCELROY	Prep for and attend videoconference with R. Moses, B. Gelman, Philip Yang, M Konyukhova (counsel for [redacted] and S. Warner;	0.30	$450.00	$135.00
2023-02-08	SWARNER	Call with NRcan re update on their positio re Greener Homes program and proposed response to customers; call with B Gelman , T McElroy and Lawyer for [redacted] re insurance and status of invoice review	1.10	$395.00	$434.50
2023-02-08	BGELMAN	Attend conference call with [redacted] counsel re insurance and update on payment of AP;	0.50	$450.00	$225.00

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-02-09	SWARNER	Reviewed and processed payment for IT support; received email from [redacted] re file upload and email with Matt McCann accordingly; responded to the [redacted] email re available data ; call to Toronto Hydro re claim for damages; lengthy call with Toronto Hydro re final billing and determine closure was not property done by Toronto Hydro; received and reviewed property proof of claim re photocopier and email to Sia Mizrahi to confirm item in his possession	2.40	$395.00	$948.00
2023-02-09	BGELMAN	Review of Toronto Police Report letter re pre-receivership accident claim; Call with Rachel Moses; Call with Peter Hanke;	0.70	$450.00	$315.00
2023-02-10	BGELMAN	Call with Katie Furfuro;	0.30	$450.00	$135.00
2023-02-13	SWARNER	Received and reviewed mail through Canada Post ; instructions to Ashley and Daphna re deposit of cheques; received wepp payout statement for A Meipoom and updated wepp spreadsheet ; received letter from Wepp re denial of claim for Marcia D'Souza conducted investigation into the matter and email to Marcia for copy of her SIN card fro verification; voice message and call with Brownstone Masonry and call with Christopher of Brownstone regarding backcharges for defective work ; updated accounts receivable to reflect non-payment by Brownstone ; detailed reviewed of bills from Toronto Hydro ansd email to them re corrections required ; reviewed email from Iarslov G. re Azzure license suspension; prepared payment for IT support; responded to email from Andy Chhoeu of the [redacted] re file upload and requested meeting to better understand ; email from Marcia D'Suza regarding expiration of work permit hence invalid SIN	1.90	$395.00	$750.50
2023-02-14	AROBINSON	Prepared January 2023 bank rec	0.10	$305.00	$30.50
2023-02-14	TMCELROY	Discuss payment of levy on service Canada super priority re payments to employees; Discussions with B. Gelman re insurance policy;	0.30	$450.00	$135.00

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c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-02-14	SWARNER	Call with Ministry of labour re information request ; reviewed email from Laurianne V. re Greener Home programme and instructions on how to proceed ; received reviewed and actioned mail through Canada Post; call from another representative of Toronto Hydro regarding incorrect bills ; received and reviewed bill from Enbridge and instructions to D Cherniak re payment ; reviewed wepp statement and noted superiority amount ; reviewed email and documents provided by Toronto Hydro re claim for damages and responded accordingly	1.50	$395.00	$592.50
2023-02-14	BGELMAN	REspond to email from counsel for [redacted] review and respond to Tom McElroy re commercial insurance policy and cancellation; review of WEPPA super priority claim and instructions to Suzette re same;	0.50	$450.00	$225.00
2023-02-15	SWARNER	Reviewed and actioned mails through Canada Post; reviewed and approved Enbridge bill re meter 4352609 and instructions to D Cherniak re payment	0.80	$395.00	$316.00
2023-02-15	TMCELROY	Email to J. Dus (insurance broker) re Toronto Hyrdro claim;	0.10	$450.00	$45.00
2023-02-15	LVALLEAU	Call with Alterna Savings to determine if November 2022 letter rec'd	0.50	$305.00	$152.50
2023-02-16	SWARNER	Reviewed mail through Canada Post ; email to Toronto Hydro re claim for damage and insurance details requested; call to Bell re Toll free line and issues re transfer of toll-free line and prepared letter accordingly; call with Alterna Savings re account closure	0.80	$395.00	$316.00
2023-02-16	LVALLEAU	Phone conv. with Desiree Nettle (creditor) re filing claim; e-mailed blank copy of Proof of Claim	0.30	$305.00	$91.50
2023-02-17	TMCELROY	Voicemail left for J. Dus (Insurance broker); Email to J. Dus;	0.10	$450.00	$45.00
2023-02-17	SWARNER	Meeting with [redacted] technical team and Matt McCann to discuss data transfer	1.30	$395.00	$513.50
2023-02-17	BGELMAN	Review of email from Enbridge re WIP; calls with Suzette re same; emails with TD Bank;	0.50	$450.00	$225.00
2023-02-21	AROBINSON	Spoke to 2 creditors of Urban in regards to expected return to creditors	0.30	$305.00	$91.50
2023-02-22	TMCELROY	Call with and email to Joanna Dus (insurance broker) re commerical policy;	0.30	$450.00	$135.00
2023-02-24	BGELMAN	Review and approval of January 31, 2023 bank reconciliation;	0.10	$450.00	$45.00

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-02-27	TMCELROY	Review summary of item sold at auction; Email to S. Mizrahi (liquidator) re same; Review and sign insurance policy adjutment request and email to Joanna Dus (insurance broker re same); Email to J. Dus re potential cliam from Toronto Hydro; Email to Konica Minolta re return of Photocopier;	0.60	$450.00	$270.00
2023-02-27	AROBINSON	Corresponded with one of the accounts payable accounts (Everstrong)	0.10	$305.00	$30.50
2023-02-27	BGELMAN	Update call with Rachel Moses; call with Suzette Warner re prep for call with TD bank reps; Attend call with Rachel Moses, Katie F. Abner P., Suzette W. re update Enbridge, [redacted] and other matters; Review of auction summary;	1.50	$450.00	$675.00
2023-02-27	SWARNER	File update meeting with TD Bank , B Gelman & Rachel Moses ; reviewed and responded to email from Climatizer re amount owing; review denial letter from WEpp re Gustavo Adolfo and verified individual not on employee list; reviewed Wepp payout letter and updated wepp analaysis ; reviewed and responded to email from Ceridian re outstanding invoices; returned call to Kim Young re Greener Homes programme and advise of next steps re submission of his documents; call from Greg re Greenerhomes programe and advise of next step re sending documents to forward to NRcan; returned call re former employee Sala Salah verification ; responded to email from Toronto Hydro re insurance claim for damage; reviewed amended T4s received from CRA and password protect individually and instructions to A Robinson re mailing	2.80	$395.00	$1,106.00
2023-02-28	AROBINSON	Sent out amended T4s to multiple employees via email and mail	0.50	$305.00	$152.50
2023-03-01	SWARNER	Accounts receivable review and instructions to Ianina R. re followup ; responded to Toronto Hydro re insurance claim and provided copy of policy ; coordinate attendance at Sia's warehouse to catalog accounting records m; email to Ksenia Gontcharouk to officially end agreement	0.90	$395.00	$355.50
2023-03-01	IRAGUIMOV	Reviewed financial statements, reviewed A/Rs, extensive A/R outreach by email and phone, correspondence by email and phone	1.00	$395.00	$395.00
2023-03-02	BGELMAN	Call with Rachel Moses and Suzette Warner re Enbridge;	0.50	$450.00	$225.00

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Attention: Ms. Katie Furfaro

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File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-03-02	SWARNER	Call with Matt McCann re Azure portal per email from Azure regarding old account showing activities; responded to email from Azure advising that the account needs to be shut down; responded to email from M Couturier re ineligibility of Wepp claim submitted and provided regular proof of claim form;	0.80	$395.00	$316.00
2023-03-03	AROBINSON	Spoke to a couple of unsecured creditors in regards to the status of the file and if we received their claims	0.30	$305.00	$91.50
2023-03-03	SWARNER	call from Deron Agard and investigated matter relating to Wepp ; instructions to A Robinson to resend wepp package to correct email address ; call from Cem Ozdes and investigated matters relating to Wepp and send detailed email advising of wages paid under wepp etc ; reviewed wepp pay out statement for A Pesceand update wepp analysis	0.80	$395.00	$316.00
2023-03-03	ICHEN	Attended liquidations warehouse; went through the contexts of financial records and documents; labeled and took inventory of the documents; sorted in the appropriate locations	9.50	$305.00	$2,897.50
2023-03-03	IRAGUIMOV	Attended liquidations warehouse; went through the contexts of financial records and documents; labeled and took inventory of the documents; sorted in the appropriate locations	9.50	$395.00	$3,752.50
2023-03-06	TMCELROY	Instructions to I. Raguimov re cancellation of co-operators and Interact insurance policies;	0.10	$450.00	$45.00
2023-03-06	IRAGUIMOV	Reviewed financial and insurance statements, prepared and sent out letters regarding the cancellation of insurance policies,	0.50	$395.00	$197.50
2023-03-06	SWARNER	Prepared journal entries re post of equipment rental; prepared entries to reflect allocation of auctioneers expenses re sale of assets	0.50	$395.00	$197.50
2023-03-07	SWARNER	lengthy call from Employment Insurance re Rodrigo Velasquez; reviewe letter from Service Canada and research information requested re N Abdi ; prepared detail letter to Service Canada accordingly ; email to Sia Mizfahi re wiping of laptop with sensitive data ; email to D Agard re Wepp proof of claim; reviewed final bill for two accounts and processed payment and instructions to D Cherniak re payment ; followup email to Bell re confirmation of iphone 13 on contract to facilitate selling and provided J Ordon with update ; responded to Bell Canada email for confirmation that the Receivership is ongoing; lengthy call with Toronto Hydro re incorrect bill on throid account	2.20	$395.00	$869.00

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c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-03-07	BGELMAN	Review of denial of insurance coverage letter;	0.30	$450.00	$135.00
2023-03-09	SWARNER	Detailed review of Mr. Veljovic's responses to the Ministry of Labour and follow-up email to the Ministry re no books and records for the Housemaser and Greensaver Home ; reviewed proof of claim for D Agard , updated WEPP administration on Service Canada website and updated Wepp analysis ; reposned to email from Aja Staples and provided detailed breakdrown of wages paid through Wepp; retrieved copy of T4 for Bita K , passwird protect and emailed to her accordingly	1.10	$395.00	$434.50
2023-03-10	IRAGUIMOV	Completed reviewing and taking inventory of financial records and documents, sorting and cataloging. created listing of financial records and documents	10.00	$395.00	$3,950.00
2023-03-10	ICHEN	Completed reviewing and taking inventory of financial records and documents, sorting and cataloging. created listing of financial records and documents	9.50	$305.00	$2,897.50
2023-03-13	LVALLEAU	E-mailed creditor pkge to Collect'n Group of Canada	0.10	$305.00	$30.50
2023-03-13	IRAGUIMOV	Reviewed inventory data we have collected, started cataloging available data	1.50	$395.00	$592.50
2023-03-13	SWARNER	Followup email to Bell re iphone 13s and call with Jonathan Ordon to discuss next steps .; email from NRcan re active website and request Iarsolav disable DNS;	0.60	$395.00	$237.00
2023-03-14	SWARNER	Reviewed and actioned mail though Canada Post ; reviewed legal bill and requisition payment ; instructions to D Cherniak re opening of GIC	0.40	$395.00	$158.00
2023-03-15	SWARNER	Prepared HST analysis for November 2022 to February 2023 and file RT0002 returns	1.60	$395.00	$632.00
2023-03-16	AROBINSON	Prepared February 2023 bank rec	0.10	$305.00	$30.50
2023-03-16	SWARNER	Retrieved and password protect T4 and email to Ngoc	0.20	$395.00	$79.00
2023-03-16	IRAGUIMOV	Completed cataloging inventory of assets list	1.60	$395.00	$632.00
2023-03-17	AROBINSON	Spoke to a couple of employees in regards to T4s	0.30	$305.00	$91.50
2023-03-17	SWARNER	email corresponsendence	0.20	$395.00	$79.00
2023-03-20	BGELMAN	Attend call with Rachel Moses and Suzette Warner re Enbridge and [redacted]	0.50	$450.00	$225.00

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-03-20	SWARNER	responded to email from Iaroslav re Azure support ticket for old platform ; responded to email from Microsoft re Azure old subscription; email to NFP Canada re microsoft security alert ; email to iaroslav & Matt re security alert ; meting with B Gelaman and Rachel Moses re [redacted] and Enbridge	0.60	$395.00	$237.00
2023-03-21	BGELMAN	Call with Suzette Warner re list of potential invoices still to be processed on individuals contracts managed by Scott Wilson and next steps;	0.20	$450.00	$90.00
2023-03-21	SWARNER	Email with Iaroslav G re microsoft advisory and determined no action required ; email to Matt McCann re [redacted] email re correction to invoice and data transfer and send meeting invite; reviewed email from David Ifrah and returned call to him re amounts owing and clarification on wepp eligibility ; reviewed email from Scott Wilson re accounts receivable and discussion with B Gelman ; received and responded to email from Canada Life re expense statement relating to packages sent to former employees on options with Canada Life and lookup and provide address fro employees; commence preparation of draft reimbursement schedule	1.50	$395.00	$592.50
2023-03-22	SWARNER	Meeting with Matt McCann and Jesse Berube for detailed review of the [redacted] email and next steps	1.50	$395.00	$592.50
2023-03-23	BGELMAN	Review of [redacted] and Enbridge cost allocation with Suzette Warner; Attend conference call with Suzette Warner and Rachel Moses;	0.80	$450.00	$360.00
2023-03-23	SWARNER	Call withy B Gelman to discuss items for reimbursement schedule ; call with B Gelman and R Moses to discuss next steps per [redacted] email and reimbursement agreement	5.50	$395.00	$2,172.50
2023-03-24	SWARNER	Continued work on analysis for reimbursement agreement; call with Scott Wilson to discuss account receivable ; reviewed and actioned mail through Canada Post ; requisition payment for Toronto Hydro Final bill	3.50	$395.00	$1,382.50
2023-03-27	SWARNER	Received and prepared detailed responses to Susan Humphries , Stephanie Johnston, and Iris Wang re payment made for audit assessment; call a few from Greener Homes customers re refund ; recdeived Wepp payout letter fro D Agard and updated schedule ; finalized reimbursement schedule and meeting with B Gelman on same	2.10	$395.00	$829.50
2023-03-27	BGELMAN	Meeting with Suzette to review reimbursement schedule;	0.40	$450.00	$180.00

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Toronto, ON M6A 2T1

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Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-03-27	TMCELROY	View of notice from Federated Insurance; Email to insurance broker;	0.20	$450.00	$90.00
2023-03-28	SWARNER	responded to email from C Debruyne re customer deposit; received several call from Greenerhomes program customer ; finalize and send reinbursement schedules to Rachel Moses ;	1.30	$395.00	$513.50
2023-03-28	BGELMAN	Review and approval of February 28, 2023 bank reconciliation;	0.10	$450.00	$45.00
2023-03-29	SWARNER	Attended calls and emails from several customers re deposit for audit assessment ; email from Iaroslav G re perosn that purchased Cisco router switches and investigate accordingly; email from Jesse Berube re [redacted] data extraction and request fro SBP submission template	0.70	$395.00	$276.50

Total Fees:	**$63,288.00**
HST/GST:	$8,227.44

Summary by Staff:

	Hours	Rate	Amount
Ashley Robinson (Estate Administrator)	4.30	$305.00	$1,311.50
Bryan A. Gelman (Principal, CIRP LIT)	16.60	$450.00	$7,470.00
Ivy Chen (Associate)	19.00	$305.00	$5,795.00
Ianina Raguimov (LIT,CIRP)	24.10	$395.00	$9,519.50
Joe E. Albert (CIRP,CPA,DIFA. LIT)	0.10	$450.00	$45.00
Laurianne Valleau (Assoc. Professional Support)	3.50	$305.00	$1,067.50
Sudhanshu Marwaha (Associate)	16.10	$318.54	$5,128.50
Suzette Warner (CFE,CPA,CGA,FCCA)	70.00	$394.23	$27,596.00
Tom McElroy (Director, CPA CBV CIRP LIT)	11.90	$450.00	$5,355.00

Disbursements:

Taxable Disbursements

IT CONSULTING:	$449.35
MAIL FORWARDING:	$543.50
OTHER MISC.:	$499.35
PHOTOCOPIES:	$2.50
POSTAGE:	$176.64
TRAVEL:	$12.88

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Attention: Ms. Katie Furfaro

Invoice Date: Mar 31, 2023
Invoice No: 6282
Billing Through: Mar 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Total Disbursements:	**$1,684.22**
HST/GST:	$218.98
Amount Due This Invoice:	**$73,418.64**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$64,972.22
TOTAL HST/GST:	$8,446.42
TOTAL AMOUNT DUE:	**$73,418.64**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

Invoice Date: Jun 12, 2023
Invoice No: 6446
Billing Through: Jun 9, 2023
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-04-04	SWARNER	call from Jesse B. re [redacted] data extraction ; reviewed [redacted] statment/invoice analysis and responded to email from Eric Gold of Blaney ; prepared independent contractor agreement re accounts receivable collection	0.90	$395.00	$355.50
2023-04-05	SWARNER	Call from customer re refund of deposit for Greener Homes program	0.20	$395.00	$79.00
2023-04-06	SWARNER	Prepared for and attended meeting with [redacted] team and legal counsel ; reviewed and actioned mail through Canada Post ; email correspondence with Microsoft re closure of Azzure platform	1.80	$395.00	$711.00
2023-04-07	BGELMAN	Prepare for and attend call with the [redacted] and their counsel re invoicing and remaining data to upload;	1.00	$450.00	$450.00
2023-04-10	SWARNER	Research into [redacted] WIP invoices and responded to email from Blaney LLP; responded to email from A Khan former worker re eligibility under Wepp	0.70	$395.00	$276.50
2023-04-11	SWARNER	Call with Jesse Berube re upload of excel spreadsheets to the [redacted] workspace ; email to Andy Choeu re upload and meeting to further discuss data transfer; responded to email from Greener home program customer re documents sent to NRCAN; responded to email from J Parcher re money paid for assessment	0.80	$395.00	$316.00
2023-04-11	TMCELROY	Review of policy renewal statements; Email to J. Dus (insurance broker) re same;	0.30	$450.00	$135.00
2023-04-12	SWARNER	email response to Greener Homes program customer Wang ; email response to former contractor A Li re payment	0.30	$395.00	$118.50
2023-04-12	TMCELROY	Comments to B. Gelman re insurance premium refund;	0.10	$450.00	$45.00
2023-04-13	SWARNER	Meeting with [redacted] team regarding data transfer	1.00	$395.00	$395.00
2023-04-14	SWARNER	Reviewed mail though Canada Post and actioned accordingly ; responded to email from Greener Homes program customer S Bennett ; reveiwed and actioned mail through Canada Post	0.80	$395.00	$316.00
2023-04-17	SWARNER	email correspondence [redacted] IT consultant re data transfer ; follow-up meeting with [redacted] team and legal counsel ; reviewed and responded to email from Meridian re deficiency on acount	1.90	$395.00	$750.50
2023-04-17	BGELMAN	Attend teams call with representatives of [redacted] and AGI re invoice;	0.50	$450.00	$225.00
2023-04-18	SWARNER	email response to Prodgers Energy re file satus	0.10	$395.00	$39.50
2023-04-19	SWARNER	responded to email from former employee re T2200	0.10	$395.00	$39.50

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Invoice

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Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Jun 12, 2023
Invoice No: 6446
Billing Through: Jun 9, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-04-19	BGELMAN	Review of independent contractor agreement for Scott Wilson and comments to same;	0.20	$450.00	$90.00
2023-04-21	AROBINSON	Prepared March 2023 bank rec	0.10	$305.00	$30.50
2023-04-21	SWARNER	reviewded and actioned mail through Canada Post	0.40	$395.00	$158.00
2023-04-24	SWARNER	Call from Jenny W re refund of deposit	0.20	$395.00	$79.00
2023-04-25	TMCELROY	Discuss receipts and disbursements with I. Chen;	0.10	$450.00	$45.00
2023-04-25	SWARNER	Received and reviewed WEPP payout letter fro M D'Souza and updated Wepp analysis ; emai correspondence and instructions to TD Bank re funds deposited by Federated Insurance ; reviewed and action mail through Canada Post	0.80	$395.00	$316.00
2023-04-27	SWARNER	Call from Greener Home program customer R Markov re monies paid for job	0.20	$395.00	$79.00
2023-05-01	SWARNER	Retrieved and password protect T4 fro J Lopez and email copy accordingly; email to Scott Wilson re potential accounts receivable collection ; reviewed statement from Danbury and edited GL posting	0.40	$395.00	$158.00
2023-05-02	SWARNER	responded to email from Zhang re refund	0.20	$395.00	$79.00
2023-05-04	SWARNER	Call and email from customers re refund; responded to email from S Bennett re refund ; retrieved and password protect copy of T4 and send to N Naaz	0.50	$395.00	$197.50
2023-05-05	SWARNER	Reviewed and action mail through Canada Post	0.30	$395.00	$118.50
2023-05-08	BGELMAN	Review and approval of March 2023 Bank reconciliation; Attend call with Suzette Warner and Chad Kopach; Instructions on term deposit;	0.50	$450.00	$225.00
2023-05-08	SWARNER	Call with Chad K. and Eric Golden of Blaney re [redacted] accounts Receivable ; further review of Sage, call with Sage re incorrect format of invoice and established data not syncing; followup teams call with Chad K and B Gelman ; complete and fax from to Amex re refund to customer	2.50	$395.00	$987.50
2023-05-09	SWARNER	Call with Service Canada re former employee Mia Vamos; cal with Service Canada re Michelle Long and provided details of last two pay periods; email withy Scott Wilson re potential accounts receivables and email to Iaroslav to confirm access to former employee account; email with Bita, former employee to re format of invoices sent to IEDSO	0.90	$395.00	$355.50

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Jun 12, 2023
Invoice No: 6446
Billing Through: Jun 9, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-05-10	SWARNER	responded to email from M Noori re T4A request ; prepared EHT annual return for 2022 and instructions to D Cherniak re mailing; call and email from Paul Patro re Greenerhomes program ; email to NRCan compliance unit documents submitted by Paul and responded to Paul's email accordingly	0.90	$395.00	$355.50
2023-05-10	BGELMAN	Review communication involving Greensaver program and customer reprots;	0.20	$450.00	$90.00
2023-05-12	SWARNER	Responded to email from Scott Wilson re potential AR collection	0.10	$395.00	$39.50
2023-05-13	SWARNER	Reviewed proof of claim from the CRFA, noting national assessment and file accordingly	0.20	$395.00	$79.00
2023-05-15	SWARNER	Responded to email from bS Bennett re refund; call from S Murray regarding greener homes program ; call with S Wilson to discuss potential AR collection	0.60	$395.00	$237.00
2023-05-15	BGELMAN	Review of POC from CRA re HST;	0.10	$450.00	$45.00
2023-05-17	SWARNER	Call and email with John Trenholme re prospective AR collection ; followup email to Andy Chhoeu re update on [redacted] review	0.80	$395.00	$316.00
2023-05-18	LVALLEAU	Responded to e-mail inquiry from creditor	0.20	$305.00	$61.00
2023-05-24	SWARNER	Followup email to Andy Chhoeu of [redacted] re status of invoice review	0.10	$395.00	$39.50
2023-05-29	SWARNER	responded to call from Adam regarding greener homes program	0.20	$395.00	$79.00
2023-05-30	SWARNER	Prepared HST analysis of write back for RT0001 ; prepared and filed HST returns for March April and May 2023 for RT0002	2.50	$395.00	$987.50
2023-06-01	AROBINSON	Prepared April 2023 bank rec	0.10	$305.00	$30.50
2023-06-01	TMCELROY	Review status of communication of Cyber insurance policy with [redacted] legal counsel; Comments to B. Gelman re same;	0.20	$450.00	$90.00
2023-06-01	SWARNER	Reviewed notice of claim from Falconeri LLP ; prepared and send letters to Falconeri and the Court advising of receivership	1.30	$395.00	$513.50
2023-06-01	BGELMAN	Review and approval of April 30, 2023 bank reconciliation;	0.10	$450.00	$45.00
2023-06-02	TMCELROY	Review of statement of claim issued to Debtor; Comments to S. Warner re same; Email to P. Yang (legal counsel for [redacted] re cancellation of cyber policy;	0.40	$450.00	$180.00
2023-06-02	SWARNER	reviewed and actioned mail though Canada Post ; call from Northstar Scaffold regarding location of scaffolding equipment ; email to Sia and Danbury to confirm equipment not in our possession	0.50	$395.00	$197.50

albertgelman.com - Fax: 416 504 1655 - Tel: 416 504 1650 - M3C 3G8 - ON, Toronto, Suite 403 250 Ferrand Drive, - Albert Gelman Inc.

ALBERT GELMAN

Invoice

Invoice Date: Jun 12, 2023
Invoice No: 6446
Billing Through: Jun 9, 2023
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-06-05	BGELMAN	Attend zoom call with Chad from Blaney and Suzette Warner re insurance claim;	0.20	$450.00	$90.00
2023-06-05	SWARNER	Call from Greener Homes program customer ; email correspondence with Canada Life regarding benefit cards cancellation; call with Chad Kopach of Blaney re [redacted] invoice ; pull invoice information and email to [redacted] for copies of invoices	0.90	$395.00	$355.50
2023-06-06	SWARNER	responded to email from Northstar Access re scaffolding ; grneral ledger revie and posting of correcting entries	0.50	$395.00	$197.50
2023-06-08	TMCELROY	Review of insurance renewal package; Email to insurance broker re same;	0.30	$450.00	$135.00
2023-06-09	TMCELROY	Email to [redacted] legal counsel re renewal of corporate/commercial policy; Email to J. Dus re effect of laps of corporate policy of D&O and E&O policies; Email to broker re D&O and E&O policies;	0.60	$450.00	$270.00
2023-06-09	SWARNER	Received and reviewed mail through Canada Post	0.30	$395.00	$118.50
				Total Fees:	**$11,722.50**
				HST/GST:	$1,523.93

Summary by Staff:

Staff		Hours	Rate	Amount
Ashley Robinson	(Estate Administrator)	0.20	$305.00	$61.00
Bryan A. Gelman	(Principal, CIRP LIT)	2.80	$450.00	$1,260.00
Laurianne Valleau	(Assoc. Professional Support)	0.20	$305.00	$61.00
Suzette Warner	(CFE,CPA,CGA,FCCA)	23.90	$395.00	$9,440.50
Tom McElroy	(Director, CPA CBV CIRP LIT)	2.00	$450.00	$900.00

Disbursements:

Taxable Disbursements

PHOTOCOPIES:	$1.00
POSTAGE:	$2.76
Total Disbursements:	**$3.76**
HST/GST:	$0.49
Amount Due This Invoice:	**$13,250.68**

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Jun 12, 2023
Invoice No: 6446
Billing Through: Jun 9, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$11,726.26
TOTAL HST/GST:	$1,524.42
TOTAL AMOUNT DUE:	**$13,250.68**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

ALBERT GELMAN

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-06-12	TMCELROY	Email to Gerry O. (insurance broker) re D&O and E&O policy; Email to J. Dus (insurance broker);	0.30	$450.00	$135.00
2023-06-12	BGELMAN	Review of emails pertaining to insurance for E&O and D&O;	0.10	$450.00	$45.00
2023-06-12	SWARNER	Reviewed mail through Canada Post and actioned ; call from Greener Home programme customer Paul M.	0.60	$395.00	$237.00
2023-06-13	BGELMAN	Review and respond to email from Insurance Broker re TD Claim and E&O / D&O policies; email to Eric and Chad, counsel to TD, re upcoming renewal for policies; Respond to Eric Golden email re invoices to [redacted]	1.30	$450.00	$585.00
2023-06-13	SWARNER	Email with Blaney [redacted] past invoices	0.10	$395.00	$39.50
2023-06-14	BGELMAN	Review of Eric Golden email to response to him; call with Eric re same; Call with Rachel Moses re [redacted]	0.90	$450.00	$405.00
2023-06-14	SWARNER	follow-up emails to [redacted] re invoice review	0.20	$395.00	$79.00
2023-06-15	AROBINSON	Prepared May 2023 bank rec	0.10	$305.00	$30.50
2023-06-15	BGELMAN	Respond to email from Eric Golden;	0.10	$450.00	$45.00
2023-06-16	SWARNER	Reviewed and actioned mail through Canada Post ; reviewed email from Greener home program customer Paul Manherz and forwarded detailed email to NRcan compliance unit and responded to Paul accordingly	0.60	$395.00	$237.00
2023-06-17	SWARNER	RT0002 review an filing of return to May 2023	0.70	$395.00	$276.50
2023-06-19	AROBINSON	Spoke to an additional creditors in regards to the receivership in place	0.20	$305.00	$61.00
2023-06-19	BGELMAN	Review of letter from insurance company re El_Sayed and Hamdi lawsuit;	0.20	$450.00	$90.00
2023-06-19	BGELMAN	Review and approval of bank reconciliation for month end May 31, 2023;	0.10	$450.00	$45.00
2023-06-19	SWARNER	Reviewed Sage accounting system for invoice relating to El-Sayed and Hamdi ; search of GIB system with IT consultant and retrieve all related documents; responded to email from Greenerhome customer M Morrison	0.60	$395.00	$237.00
2023-06-20	SWARNER	Call from Greenerhomes program customer regarding refund ; responded to email from Rachel Moses and extracted certain files re insurance claim	0.60	$395.00	$237.00
2023-06-22	TMCELROY	Comments to B. Gelman re commercial insurance policy expiring;	0.10	$450.00	$45.00
2023-06-22	BGELMAN	Review of insurance email and confirmation of account closure;	0.10	$450.00	$45.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-06-23	BGELMAN	Email to Insurance broker re ERP on insurance policies; email to Brendan Bissell (counsel to directors) to enquire if they want to continue insurance policies;	0.20	$450.00	$90.00
2023-06-23	SWARNER	Reviewed and actioned mail though Canada Post ; notice of assessment from CRA re RT0001 final HST return and reconcilied to file noting credit applied to arrears	0.50	$395.00	$197.50
2023-06-25	TMCELROY	Email to insurance broker;	0.10	$450.00	$45.00
2023-06-26	SWARNER	Call CRA regarding requirement to pay for Orrette Blair	0.30	$395.00	$118.50
2023-06-28	SWARNER	followup email to [redacted]	0.10	$395.00	$39.50
2023-06-29	BGELMAN	Review and respond to Andy at [redacted] re invoices;	0.30	$450.00	$135.00
2023-06-29	SWARNER	Reviewed and actioned mail through Canada Post	0.50	$395.00	$197.50
2023-07-04	SWARNER	responded to email from CRA re hst refund	0.10	$395.00	$39.50
2023-07-05	BGELMAN	Call from Rachel Moses;	0.20	$450.00	$90.00
2023-07-07	SWARNER	Responded to email from Canada Life re HSP cards	0.10	$395.00	$39.50
2023-07-10	SWARNER	received email from Canada Life re HSP cards	0.10	$395.00	$39.50
2023-07-11	SWARNER	reviewed and reconciled auction statement and storage invoice from Canam	0.40	$395.00	$158.00
2023-07-14	SWARNER	reviewed and actioned mail though Canada Post	0.30	$395.00	$118.50
2023-07-17	TMCELROY	Review of various documents and information related to Debtor misrepresenting AR balance in borrowing base calculation; Discuss same with B. Gelman;	1.60	$450.00	$720.00
2023-07-17	SWARNER	received and responded tom email from C Brown re Greener Homes propgram	0.30	$395.00	$118.50
2023-07-17	BGELMAN	Calls with Rachel Moses and staff re response to Eric Golden email;	0.30	$450.00	$135.00
2023-07-18	SWARNER	Call with CRA regarding RT0002; reviewed and actioned mail through Canada Post and instructions to D Cherniak re deposits	0.40	$395.00	$158.00
2023-07-18	TMCELROY	Review of voluminous documents and correspondence regarding WIP invoicing, Borrowing base calculation, claim against insurer, etc.; Begin preparing memo re correspdonece as between the Receiver and its counsel and Eric Goldarn re claim against Debtor and Director; Meeting with S. Warner to discuss same in detail;	4.90	$450.00	$2,205.00
2023-07-20	SWARNER	File review and GL adjustment ; recorded proceeds from sale of vehicle	1.50	$395.00	$592.50
2023-07-20	BGELMAN	Calls with Tom re review of documentation relating to insurance E&O and D&O claims;	0.40	$450.00	$180.00
2023-07-20	TMCELROY	Continue preparing memo re correspondence as between the Receiver and its counsel and Eric Golden re claim against Debtor and Director;	2.90	$450.00	$1,305.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-07-21	BGELMAN	Review of memo from T. McElroy re Urban Environment invoicing of WIP for [redacted]	0.50	$450.00	$225.00
2023-07-24	SWARNER	Reviewed and actioned mail through Canada Post	0.50	$395.00	$197.50
2023-07-26	SWARNER	Call to Service Canada re info request for Fissha G and advise employee not on records; email with CRA regarding HST refund; prepared necessary forms and send to CRA to trace refund cheque	0.60	$395.00	$237.00
2023-07-26	BGELMAN	Review and approval of HST form for CRA;	0.10	$450.00	$45.00
2023-07-28	AROBINSON	Prepared June 2023 bank rec	0.10	$305.00	$30.50
2023-08-04	BGELMAN	Review and approval of the June 30 2023 Bank Reconciliation;	0.10	$450.00	$45.00
2023-08-08	SWARNER	File review and followup actions ; responded to email from J Timplerley Greener homes customer; email with Sid Soil regarding storage of boxes	0.30	$395.00	$118.50
2023-08-09	SWARNER	Reviewed and action mail though Canada Post; call with Sid Soil regading storage of boxes ; followup email to Konica regarding removal of photocopier	0.30	$395.00	$118.50
2023-08-09	BGELMAN	Review and execute records storage contract;	0.20	$450.00	$90.00
2023-08-11	SWARNER	Eamil with Iarosav (IT support) regarding termination of agreement	0.20	$395.00	$79.00
2023-08-14	SWARNER	review maturity of GCI and instructions to D Cherniak re roll-over	0.20	$395.00	$79.00
2023-08-14	BGELMAN	Review and approval of term deposit;	0.10	$450.00	$45.00
2023-08-16	SWARNER	Reviewed HS refund against return and note refund still outstanding; instructionhs to D Chernia re deposit	0.30	$395.00	$118.50
2023-08-17	SWARNER	reviewed and actioned mail though Canada Post	0.40	$395.00	$158.00
2023-08-18	SWARNER	Call with Greener Home customer Andrew Hamilton	0.20	$395.00	$79.00
2023-08-21	SWARNER	Followup email to John Trenholme re accounts receivable ; reviewed and attended to mail through Canada Post	0.50	$395.00	$197.50
2023-08-21	TMCELROY	Review history of correspndce from TD counsel re claim against Debtor and directors and officers for AR misprersenatoin; Review proposed email draft by R. Moses re same and make changes;	0.90	$450.00	$405.00
2023-08-23	SWARNER	Received and responded to email from CRA re HST refund	0.20	$395.00	$79.00
2023-08-24	AROBINSON	Prepared July 2023 bank rec	0.10	$305.00	$30.50
2023-08-29	SWARNER	Call from Sid re document storage; reviewed mail through Canada Post; received and reviewed detailed email re AR for 385 Prince Edward Dr	0.50	$395.00	$197.50
2023-08-30	BGELMAN	review and approval of Bank reconciliation for July 31, 2023 month end;	0.10	$450.00	$45.00

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023

Invoice No: 6709

Billing Through: Nov 24, 2023

File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

2023-08-31	TMCELROY	Detailed review of information and documents re TD Claim against company and Directors re misreporting of AR in preparation for call with TD counsel; Call with Eric Golden re same;	1.20	$450.00	$540.00
2023-08-31	SWARNER	received and review email from Ceridian re amount owing; research and provided detail response ; detailed review of leter from [redacted] and comment accordingly; call with Blaney LLP re [redacted] WIP; call and follow-up email with Sia M regarding photocopier; reviewed and responded to email from Sid Soil re records for pick up , storage and destruction	1.60	$395.00	$632.00
2023-09-01	SWARNER	call with Matt McCann to discuss [redacted] and next steps; pull data for Enbridge for discussion with IT to identify potential [redacted] files ; responded to email from Rachel Moss re action being taken re [redacted] reviewed email from [redacted] re copies of invoices requested	0.90	$395.00	$355.50
2023-09-01	BGELMAN	Review of letter from [redacted] counsel re [redacted] deal with same with Suzette Warner and Rachel Moses;	0.70	$450.00	$315.00
2023-09-02	SWARNER	GL reconciliation and prepared and file RT0002 return for June and July 2023	1.50	$395.00	$592.50
2023-09-05	TMCELROY	Review of documents provided by [redacted] re AR payments; Email to Andy C. ([redacted]	0.50	$450.00	$225.00
2023-09-05	BGELMAN	Prepare for and attend call with counsel for TD, receiver's counsel and AGI team re insurance claim; Respond to Rachel Moses re [redacted] relating to data for [redacted]	0.90	$450.00	$405.00
2023-09-05	SWARNER	meeting with AGI team and Blaney to discuss [redacted] WIP and next steps; email correspondence with IT regarding [redacted] Enbridge [redacted] responded to email from Sid Soil re document storage and destruction	0.80	$395.00	$316.00
2023-09-06	SWARNER	Email with IT regarding [redacted] Enbridge [redacted] reviewed mail though Canada Post	0.30	$395.00	$118.50
2023-09-07	TMCELROY	Email to Andy C. ([redacted] re request for invoices sent to [redacted]	0.10	$450.00	$45.00
2023-09-11	SWARNER	responded to email from Sid Soil re documents storage	0.10	$395.00	$39.50
2023-09-12	TMCELROY	Email to Andy C. ([redacted]	0.10	$450.00	$45.00
2023-09-12	SWARNER	Attend to administration;	0.10	$395.00	$39.50
2023-09-12	BGELMAN	Collapse investment certificate;	0.10	$450.00	$45.00
2023-09-13	SWARNER	respond to Greenerhome customer Yuco regarding refund; reviewed and actioned mail through Canada Post	0.50	$395.00	$197.50

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
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Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

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Re: The Urban Environment Centre Toronto (Greensaver)

2023-09-13	BGELMAN	Follow up with Rachel Moses re notice of [redacted] from [redacted]	0.10	$450.00	$45.00
2023-09-14	BGELMAN	Update call with Suzette Warnre re [redacted]	0.10	$450.00	$45.00
2023-09-14	SWARNER	Email correspondence with Rachel Moses re [redacted] data breach; follow-up email to Matt McCann re identifying files ; call with Rachel Moses to further discuss [redacted]	0.50	$395.00	$197.50
2023-09-15	SWARNER	Reviewed and considered emails from the [redacted] in reponse to [redacted]	0.20	$395.00	$79.00
2023-09-18	BGELMAN	Call from Rachel Moses re privacy issues relating to [redacted]	0.10	$450.00	$45.00
2023-09-19	TMCELROY	Email to Andy C. ([redacted] Reivew of [redacted] invoices provided by Andy C. and reconcilie same to Debtor account summary;	3.20	$450.00	$1,440.00
2023-09-19	SWARNER	Received and reviewed letter from customer and instructions to Ivy Chen re response to customer	0.20	$395.00	$79.00
2023-09-19	ICHEN	- call with client Louise Chalofour 705-744-2932	0.20	$305.00	$61.00
2023-09-19	BGELMAN	Review of invoices from [redacted] Update call with Tom McElroy re same and outcome of prelim review;	0.30	$450.00	$135.00
2023-09-20	AROBINSON	Prepared August 2023 bank rec	0.10	$305.00	$30.50
2023-09-20	BGELMAN	Review of payment and invoice model from Tom McElroy and meeting with him re same and changes;	0.30	$450.00	$135.00
2023-09-20	TMCELROY	Discussions with B. Gelman re reconiciaiton of [redacted] invoices and payments; Update reconciliation schedule and send same to E. Golden (counsel to TD Bank);	1.00	$450.00	$450.00
2023-09-26	BGELMAN	Attend call with [redacted] Enbridge and Receiver representatives re privacy issues and records;	0.80	$450.00	$360.00
2023-09-26	TMCELROY	Call with counsel to Enbridge and [redacted] re privacy issues related to pre-appointment transfer of filed by Debtor; Debrief discussion with S. Warner;	1.00	$450.00	$450.00
2023-09-26	SWARNER	Attended meeting to discuss [redacted]; email to Matt McCann re pulling file identified by [redacted]	1.00	$395.00	$395.00
2023-09-27	SWARNER	Reviewed email from Matt McCann re [redacted] and responded accordingly	0.20	$395.00	$79.00
2023-09-27	BGELMAN	Review and approval of August 31, 2023 Bank Reconciliation;	0.10	$450.00	$45.00
2023-09-28	BGELMAN	Call with IT service provider re search of downloaded document and instructions to Suzette Warner re next steps;	0.20	$450.00	$90.00
2023-09-28	SWARNER	Reviewed and actioned mail thorough Canada Post	0.30	$395.00	$118.50

ALBERT GELMAN

Invoice

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Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2023-10-02	BGELMAN	Review of records search protocal prepared by [redacted] counsel; Call with Suzette Warner re same and physical records in storage;	0.80	$450.00	$360.00
2023-10-02	TMCELROY	Email to E. Golden;	0.10	$450.00	$45.00
2023-10-02	SWARNER	Reviewed mail through Canada Post ; not CRA claim re HST; call and email with Sid Soil re site visit to review documents	0.50	$395.00	$197.50
2023-10-04	SWARNER	Call with Matt McCann and Rachel Moses to discuss ISO and Enbridge data review	0.50	$395.00	$197.50
2023-10-04	SWARNER	Reviewed and actioned mail though Canada Post	0.30	$395.00	$118.50
2023-10-06	SWARNER	INSOL-TD	0.00	$395.00	
2023-10-10	BGELMAN	Attend at Docudavit re document review and protocal for [redacted] and Enbridge records; review of email from Chad and call with Tom McElroy re same;	2.50	$450.00	$1,125.00
2023-10-10	SWARNER	Call with B Gelman and team reviewing documents	1.50	$395.00	$592.50
2023-10-10	ICHEN	- organizing file	7.00	$305.00	$2,135.00
2023-10-10	TMCELROY	Review and respond to correspondence from Chad K. (counsel to TD Bank); Discuss same with B. Gelman;	0.30	$450.00	$135.00
2023-10-10	MSHAFIQUE	Attend at Docudavit re document review and protocal for [redacted] and Enbridge records;	7.00	$350.00	$2,450.00
2023-10-11	ICHEN	- entering data collection from warehouse	0.50	$305.00	$152.50
2023-10-12	BGELMAN	Review of letter to Stikeman Elliot re [redacted] requets;	0.30	$450.00	$135.00
2023-10-12	TMCELROY	Review of counsel letter to [redacted] counsel;	0.20	$450.00	$90.00
2023-10-13	SWARNER	Reviewed and actioned mail through Canada Post	0.30	$395.00	$118.50
2023-10-16	ICHEN	- onsite file organizing	5.00	$305.00	$1,525.00
2023-10-16	MSHAFIQUE	Onsite file organizing;	5.50	$350.00	$1,925.00
2023-10-17	MSHAFIQUE	Updated inventory record list;	0.30	$350.00	$105.00
2023-10-18	ICHEN	-data entering	0.40	$305.00	$122.00
2023-10-18	SWARNER	Received and responded to email from Ceridian regarding claims process and file status; instructions to I Chen regarding Canada Life card in the mail	0.30	$395.00	$118.50
2023-10-18	BGELMAN	Review of letter from counsel for [redacted] re settlement on WIP; update call to Katie Furfuro at TD re same; call with Rachel Moses re details and conditions of settlement; call with Suzette Warner re records in storage;	1.10	$450.00	$495.00
2023-10-20	SWARNER	Reviewed catalog of boxes and email to Ivy and Mahomood re mising notations ; responded to Rachel Moses Email regarding actions to date	0.50	$395.00	$197.50
2023-10-23	BGELMAN	Review and respond to request for update from Abner Pennings at TD bank; review and revisions to SRD accounting; prepare update for Abner Pennings by email;	1.00	$450.00	$450.00

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-10-23	TMCELROY	Review of [redacted] responding letter re request for production of UECT invoices, etc.;	0.20	$450.00	$90.00
2023-10-25	AROBINSON	Prepared September 2023 bank rec	0.10	$305.00	$30.50
2023-10-25	BGELMAN	Review and respond to counsel email re data analysis;	0.10	$450.00	$45.00
2023-10-30	BGELMAN	Call with Rachel Moses re lawsuit by homeowner and insurance pictures to release;	0.20	$450.00	$90.00
2023-10-30	ICHEN	- on-site file review	5.00	$305.00	$1,525.00
2023-10-30	MSHAFIQUE	Review files on site;	5.00	$350.00	$1,750.00
2023-11-01	BGELMAN	Review and approval of September 30, 2023 bank reconciliation;	0.10	$450.00	$45.00
2023-11-02	SWARNER	Reviewed, considered and responded from email from Steve Naumoff regarding T2200 ; reviewed bill for document storage; requisition payment for destruction prortion of bill	0.60	$395.00	$237.00
2023-11-02	BGELMAN	Review and approval of Docudavit storage invoice;	0.10	$450.00	$45.00
2023-11-02	MSHAFIQUE	Update file list;	0.50	$350.00	$175.00
2023-11-06	ICHEN	- urban file excel	1.00	$305.00	$305.00
2023-11-07	ICHEN	- letter to CRA for employee Gabriel Jasinski	0.50	$305.00	$152.50
2023-11-10	TMCELROY	Review of correspondence from [redacted] counsel;	0.20	$450.00	$90.00
2023-11-10	BGELMAN	Review of letter from the [redacted]	0.20	$450.00	$90.00
2023-11-16	BGELMAN	Receive and review email from IT provider re privacy search issues;	0.10	$450.00	$45.00
2023-11-20	SWARNER	Reviewed and actioned mail through Canada Post	0.30	$395.00	$118.50
2023-11-21	BGELMAN	Review of email pertaining to privacy data search; call with Rachel Moses re same; Review and respond to Docudavit email relating to future storage costs for records;	0.40	$450.00	$180.00
2023-11-22	AROBINSON	Prepared October 2023 bank rec	0.10	$305.00	$30.50
2023-11-24	BGELMAN	Review and vetting of WEPPA priority statement for $291k;	0.20	$450.00	$90.00
2023-11-24	SWARNER	Reviewed WEPP statement and updated ASCEND accordingly	0.30	$395.00	$118.50

Total Fees:	**$38,449.50**
HST/GST:	$4,998.44

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Nov 27, 2023
Invoice No: 6709
Billing Through: Nov 24, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

	Hours	Rate	Amount
Ashley Robinson (Estate Administrator)	0.80	$305.00	$244.00
Bryan A. Gelman (Principal, CIRP LIT)	16.10	$450.00	$7,245.00
Ivy Chen (Associate)	19.60	$305.00	$5,978.00
Mahmood Shafique (Associate)	18.30	$350.00	$6,405.00
Suzette Warner (CFE,CPA,CGA,FCCA)	25.50	$395.00	$10,072.50
Tom McElroy (Director, CPA CBV CIRP LIT)	18.90	$450.00	$8,505.00

Disbursements:

Taxable Disbursements

POSTAGE:	$21.79
Total Disbursements:	**$21.79**
HST/GST:	$2.84
Amount Due This Invoice:	**$43,472.57**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$38,471.29
TOTAL HST/GST:	$5,001.28
TOTAL AMOUNT DUE:	**$43,472.57**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 31, 2023
Invoice No: 6912
Billing Through: Dec 31, 2023
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2023-11-25	SWARNER	Detailed file review, prepared and file RT0002 return for August to October 2023	1.10	$395.00	$434.50
2023-11-29	SWARNER	Conference call with [redacted]Enbridge regarding data transfer	1.30	$395.00	$513.50
2023-11-30	BGELMAN	Update call with Rachel Moses re call with [redacted] re privacy [redacted]	0.10	$450.00	$45.00
2023-12-06	BGELMAN	Review and approval of October, 2023 bank reconciliation;	0.10	$450.00	$45.00
2023-12-08	BGELMAN	Attend call with Suzette Warner, Rachel Moses and Matt (IT consultant) re privacy act;	0.70	$450.00	$315.00
2023-12-08	SWARNER	Meeting with Matt McCann to discuss [redacted] Enbridge request following his one on one	0.50	$395.00	$197.50
2023-12-11	SWARNER	Reviewed email from former customer (Kathleen C) and responded accordingly	0.30	$395.00	$118.50
2023-12-12	SWARNER	Reviewed email from [redacted]Enbridge and email nto Rachel Moses accordingly ; responded to [redacted]Enbridge email re status of files; analysis of boxes in storage to determine storage bill payable and possible boxes for destruction	0.60	$395.00	$237.00
2023-12-13	BGELMAN	Call with Rachel Moses and Suzetter Warner re privacy issues between Enbridge and [redacted]	0.20	$450.00	$90.00
2023-12-13	SWARNER	Meeting with Rachel Moses and B Gelmanto discuss call with [redacted] /Enbridge Cousel	0.20	$395.00	$79.00
2023-12-19	SWARNER	Email to Sid Soil re document storage	0.20	$395.00	$79.00
2023-12-20	SWARNER	Review of revised storage bill and requisition payment	0.20	$395.00	$79.00
2023-12-21	SWARNER	Call from Greensaver customer Shirley Young re refund for post/pre audit inspection	0.20	$395.00	$79.00
2023-12-30	SWARNER	File review and prepared and file RT0002 for November & December 2023	1.10	$395.00	$434.50

Total Fees:	**$2,746.50**
HST/GST:	$357.05

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	1.10	$450.00	$495.00
Suzette Warner (CFE,CPA,CGA,FCCA)	5.70	$395.00	$2,251.50

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 31, 2023
Invoice No: 6912
Billing Through: Dec 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Amount Due This Invoice: **$3,103.55**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$2,768.29
TOTAL HST/GST:	$357.05
TOTAL AMOUNT DUE:	**$3,103.55**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 31, 2023
Invoice No: 6938
Billing Through: Dec 31, 2023
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Disbursements:

Non-Taxable Disbursements

PHOTOCOPIES:	$1.50
POSTAGE:	$2.76
Total Disbursements:	**$4.26**
HST/GST:	$0.55
Amount Due This Invoice:	**$4.81**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$4.26
TOTAL HST/GST:	$0.55
TOTAL AMOUNT DUE:	**$4.81**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

HST No. 83741 9514 RT 0001

ALBERT GELMAN

Invoice

Invoice Date: Feb 29, 2024
Invoice No: 7004
Billing Through: Feb 29, 2024
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-01-02	AROBINSON	Prepared November 2023 bank rec	0.10	$335.00	$33.50
2024-01-07	BGELMAN	Review and approval of bank reconciliation for the month of November 2023;	0.10	$450.00	$45.00
2024-01-17	SWARNER	returned call to CRA and left message; review and action mail through Canada Post and file emails and file related matters; reviewed cheque from CRA re HST refund and updated file	0.60	$465.00	$279.00
2024-01-19	SWARNER	Reviewed Microsoft billing and requisition reimbursements	0.30	$465.00	$139.50
2024-01-22	BGELMAN	Email to Rachel Moses re privacy issues addressed with [redacted] and Enbridge and collect of AR from [redacted]	0.10	$450.00	$45.00
2024-01-24	AROBINSON	Prepared December 2023 bank rec	0.10	$335.00	$33.50
2024-01-26	SWARNER	File Dec 2023 RT0002 return	0.20	$465.00	$93.00
2024-01-30	SWARNER	Call from Service Canada re pay info for Christina I.	0.20	$465.00	$93.00
2024-02-02	BGELMAN	Review and approval of December 31, 2023 bank reconciliation;	0.10	$450.00	$45.00
2024-02-05	SWARNER	lengthy call from customer re refund	0.30	$465.00	$139.50
2024-02-07	BGELMAN	Re-review letter from Stikeman Elliot re payment of WIP balance; review of email update from counsel;	0.20	$450.00	$90.00
2024-02-12	SWARNER	Call with [redacted] legal team re payment ; retrieved and reviewed billing for Azure for January and February 2024	0.50	$465.00	$232.50
2024-02-12	BGELMAN	Attend teams call with Maria and Philip, counsel for [redacted] Suzette Warner from AGI and Rachel Moses counsel to receiver re settlement on amounts owing against invoice;	0.30	$450.00	$135.00
2024-02-14	TMCELROY	Review of TD's statement of claim and consider next steps re lifting of stay and other matters;	0.50	$470.00	$235.00
2024-02-20	AROBINSON	Prepared January 2024 bank rec	0.10	$335.00	$33.50
2024-02-22	BGELMAN	Review of email from Chad Kopach and call with Rachel Moses re same;	0.10	$450.00	$45.00
2024-02-26	SWARNER	Call from Service Canada re V Chandran and confirmation of payment	0.30	$465.00	$139.50

Total Fees:	**$1,856.50**
HST/GST:	$241.35

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Feb 29, 2024
Invoice No: 7004
Billing Through: Feb 29, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

	Hours	Rate	Amount
Ashley Robinson (Estate Administrator)	0.30	$335.00	$100.50
Bryan A. Gelman (Principal, CIRP LIT)	0.90	$450.00	$405.00
Suzette Warner (CFE,CPA,CGA,FCCA)	2.40	$465.00	$1,116.00
Tom McElroy (Director, CPA CBV CIRP LIT)	0.50	$470.00	$235.00

Disbursements:

Taxable Disbursements

POSTAGE:	$2.76
Total Disbursements:	**$2.76**
HST/GST:	$0.77
Amount Due This Invoice:	**$2,101.38**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$1,859.26
TOTAL HST/GST:	$242.12
TOTAL AMOUNT DUE:	**$2,101.38**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Apr 30, 2024
Invoice No: 7154
Billing Through: Apr 30, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-03-01	SWARNER	Prepared interim receipt and disbursement and forward to Blaney	1.50	$465.00	$697.50
2024-03-06	SWARNER	Returned call to Service Canada re ROE	0.30	$465.00	$139.50
2024-03-09	SWARNER	Detailed file review, prepared and file RT0002 return for Jan & Feb 2024	1.00	$465.00	$465.00
2024-03-10	BGELMAN	Review and approval of Bank Reconciliation for the month end January 31, 2024;	0.10	$470.00	$47.00
2024-03-11	SWARNER	responded to email from Bell Temple and provided file status update	0.20	$465.00	$93.00
2024-03-20	SWARNER	Reviewed storage invoice and requisition payment	0.20	$465.00	$93.00
2024-03-21	AROBINSON	Prepared February 2024 bank rec	0.10	$335.00	$33.50
2024-03-28	SWARNER	Reviewed mail though Canada Post and instruction to D Cheniak re HST refund cheques	0.20	$465.00	$93.00
2024-04-10	BGELMAN	Review of update email including Rachel Moses re [redacted] and privacy related issues;	0.10	$470.00	$47.00
2024-04-10	SWARNER	File review ; call from customer Lena B. re greener homes program	0.60	$465.00	$279.00
2024-04-12	SWARNER	reviewed lawyers correspondence regarding [redacted]Enbrige/Greensaver	0.10	$465.00	$46.50
2024-04-12	BGELMAN	Review and approval of Bank Reconciliation for the month ended February 29, 2024;	0.10	$470.00	$47.00
2024-04-16	TMCELROY	Review and sign cheque;	0.10	$470.00	$47.00
2024-04-16	SWARNER	reviewed Azure bills for March and April and instructions to D Cherniak	0.30	$465.00	$139.50
2024-04-19	AROBINSON	Prepared March 2024 bank rec	0.10	$335.00	$33.50
2024-04-24	BGELMAN	Email to Eric Golden re timing of bankruptcy order;	0.10	$470.00	$47.00
2024-04-24	TMCELROY	File status review with B. Gelman;	0.10	$470.00	$47.00
2024-04-26	SWARNER	HST Return	0.50	$465.00	$232.50
2024-04-30	SWARNER	File RT0002 return	0.30	$465.00	$139.50

Total Fees:	**$2,767.00**
HST/GST:	$359.71

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Apr 30, 2024
Invoice No: 7154
Billing Through: Apr 30, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

	Hours	Rate	Amount
Ashley Robinson (Estate Administrator)	0.20	$335.00	$67.00
Bryan A. Gelman (Principal, CIRP LIT)	0.40	$470.00	$188.00
Suzette Warner (CFE,CPA,CGA,FCCA)	5.20	$465.00	$2,418.00
Tom McElroy (Director, CPA CBV CIRP LIT)	0.20	$470.00	$94.00

Disbursements:

Non-Taxable Disbursements

POSTAGE:	$0.92
Total Disbursements:	**$0.92**
HST/GST:	$0.12
Amount Due This Invoice:	**$3,127.75**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$2,767.92
TOTAL HST/GST:	$359.83
TOTAL AMOUNT DUE:	**$3,127.75**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

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ALBERT GELMAN

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Invoice

Invoice Date: Jun 30, 2024

Invoice No: 7241

Billing Through: Jun 30, 2024

File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-05-07	BGELMAN	Review and respond to email from Eric Golden re HST liability owing to CRA;	0.30	$470.00	$141.00
2024-05-08	BGELMAN	Meeting with [redacted] counsel, Maria Konyukhova and Receiver's counsel;	0.40	$470.00	$188.00
2024-05-08	SWARNER	Attended call with [redacted] legal counsel to discuss payment	0.50	$465.00	$232.50
2024-05-10	TMCELROY	Prepare Interim SRD; Prepare BIA s. 246 interim report; Review of BIA re notice requirements re BIA interim report;	1.90	$470.00	$893.00
2024-05-10	BGELMAN	Review and approval of 6 month report for OSB;	0.10	$470.00	$47.00
2024-05-13	TMCELROY	Finalize Receiver's interim Report; Instructions to L. Valleau re sending of report;	0.40	$470.00	$188.00
2024-05-13	LVALLEAU	Faxed Six-Month Receiver's report to OSB	0.10	$330.00	$33.00
2024-05-14	TMCELROY	Instructions to L. Valleau re sending of interim report to corporate officer;	0.10	$470.00	$47.00
2024-05-22	AROBINSON	Prepared April 2024 bank rec	0.10	$335.00	$33.50
2024-05-23	SWARNER	reviewed and responded t email from Argo Partners re status of administration	0.20	$465.00	$93.00
2024-05-28	TMCELROY	Review and execute trust cheque;	0.10	$470.00	$47.00
2024-05-31	SWARNER	RT0002 return April 2024	0.40	$465.00	$186.00
2024-06-04	BGELMAN	Review and approval of bank reconciliation for the period ending April 30, 2023;	0.10	$470.00	$47.00
2024-06-05	BGELMAN	Review of settlement offer from [redacted] call with Rachel Moses re same;	0.20	$470.00	$94.00
2024-06-06	BGELMAN	Receipt and review of letter from CLyde & Co. on behalf of Berkley Insurance; email to TD bank representatives re same;	0.20	$470.00	$94.00
2024-06-07	BGELMAN	Call with Abner Pennings at TD bank re offer to settle from the [redacted] Reporting email to TD bank on analysis of [redacted] offer and recommendation for acceptalce	1.80	$470.00	$846.00
2024-06-07	SWARNER	Reviewed and commented on email correspondence re [redacted] settlement offer and pull original invoices accordingly	0.30	$465.00	$139.50
2024-06-19	AROBINSON	Prepared May 2024 bank reconciliation	0.10	$335.00	$33.50
				Total Fees:	**$3,383.00**
				HST/GST:	$439.79

ALBERT GELMAN

Invoice

Invoice Date: Jun 30, 2024
Invoice No: 7241
Billing Through: Jun 30, 2024
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

		Hours	Rate	Amount
Ashley Robinson	(Estate Administrator)	0.20	$335.00	$67.00
Bryan A. Gelman	(Principal, CIRP LIT)	3.10	$470.00	$1,457.00
Laurianne Valleau	(Assoc. Professional Support)	0.10	$330.00	$33.00
Suzette Warner	(CFE,CPA,CGA,FCCA)	1.40	$465.00	$651.00
Tom McElroy	(Director, CPA CBV CIRP LIT)	2.50	$470.00	$1,175.00

Disbursements:

Non-Taxable Disbursements

PHOTOCOPIES:	$0.50
POSTAGE:	$0.92
Total Disbursements:	**$1.42**
HST/GST:	$0.18
Amount Due This Invoice:	**$3,824.39**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$3,384.42
TOTAL HST/GST:	$439.97
TOTAL AMOUNT DUE:	**$3,824.39**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Jul 31, 2024
Invoice No: 7310
Billing Through: Jul 31, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-07-02	BGELMAN	Attend conference call with Rachel Moses and Suzette Warner re minutes of settlement with [redacted] review of same and other worksheet prepared by Suzette Warner;	1.20	$470.00	$564.00
2024-07-02	SWARNER	Reviewed minutes of settlement and draft responses to [redacted] questions to the Receiver; attended meeting with B Gelman, Rachel Moses to discuss minutes of settlement	1.90	$465.00	$883.50
2024-07-04	BGELMAN	Meeting with Suzette Warner to dicsuss data matrix for [redacted] minutes of settlement;	0.80	$470.00	$376.00
2024-07-04	SWARNER	Email to Canam regarding confirmation of laptops and other devices ; editing of response to [redacted] minutes of settlement	0.80	$465.00	$372.00
2024-07-05	BGELMAN	Review and approval of May 31, 2024 bank reconciliation;	0.10	$470.00	$47.00
2024-07-08	BGELMAN	Attend teams call with Rachel Moses and Suzette Warner re minutes of settlement and release;	0.50	$470.00	$235.00
2024-07-08	SWARNER	Call with B Gelman and Rachel Moses to discuss minutes of settlement ; email with Sia M re laptops and devices	0.70	$465.00	$325.50
2024-07-09	BGELMAN	Update call from Suzette Warner re status of minutes and further due diligence;	0.20	$470.00	$94.00
2024-07-09	SWARNER	Call with legal counsel Rachel Moses, Maria M and Phillip Y of the [redacted] legal team to discuss minutes of settlement; received exhibits mentioned in minutes of Settlement and conducted a detailed review; conducted investigation into the Master Service Agreement and Statement of Works and indicated in the Minutes of Settlement to determine if the matter requires further action; provided update on findings to B Gelman and R Moses; reviewed storage invoice from Docudavit and requisition payment	2.90	$465.00	$1,348.50
2024-07-11	TMCELROY	Review and sign estate trust cheques;	0.20	$470.00	$94.00
2024-07-18	SWARNER	respond to email from CRA regarding file status	0.20	$465.00	$93.00
2024-07-20	SWARNER	File review and file RT0002 return for May and June 2024	1.20	$465.00	$558.00
2024-07-29	SWARNER	reviewed and commented on final draft minutes of settlement	1.00	$465.00	$465.00
2024-07-30	BGELMAN	Review of revised minutes of settlement with the [redacted]	0.50	$470.00	$235.00
				Total Fees:	**$5,690.50**
				HST/GST:	$794.76

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Jul 31, 2024
Invoice No: 7310
Billing Through: Jul 31, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	3.30	$470.00	$1,551.00
Suzette Warner (CFE,CPA,CGA,FCCA)	8.70	$465.00	$4,045.50
Tom McElroy (Director, CPA CBV CIRP LIT)	0.20	$470.00	$94.00

Disbursements:

Non-Taxable Disbursements

POSTAGE:	$0.98
Total Disbursements:	**$0.98**
HST/GST:	$0.13
Amount Due This Invoice:	**$6,909.37**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$5,691.48
TOTAL HST/GST:	$794.89
TOTAL AMOUNT DUE:	**$6,909.37**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Aug 31, 2024
Invoice No: 7405
Billing Through: Aug 31, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-08-06	SWARNER	Reviewed email from [redacted] team and draft response; detailed review of It listing and return list provided by Sia Mizahi; further review of	1.80	$465.00	$837.00
2024-07-10	BGELMAN	Review of matter pertaining to final call centre invoice amount and terms of settlement with the [redacted] and make recommendation to abandon the issue; Review of emails from Cory Young re lawsuit against Greensaver;	0.90	$470.00	$423.00
2024-08-02	BGELMAN	Review and approval of bank reconciliation for statement dated June 30, 2024;	0.10	$470.00	$47.00
2024-08-06	BGELMAN	Review of email from Phillip, counsel for [redacted] call with Suzette Warner re draft response;	0.40	$470.00	$188.00
2024-08-06	SWARNER	Reviewed HST refund cheque and instructions to Chen	0.10	$465.00	$46.50
2024-08-09	RBUBNIC	Bank reconciliation for July 2024.	0.10	$335.00	$33.50
2024-08-13	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-08-13	BGELMAN	Review and approval of bank reconciliation for the month ending July 31, 2024;	0.10	$470.00	$47.00
2024-08-16	SWARNER	Reviewed email from [redacted] Cousel regarding minutes of settlement	0.30	$465.00	$139.50
2024-08-21	TMCELROY	Review of letter from insurance broker re potential claim arising pre-appointment; Email to counsel re same;	0.50	$470.00	$235.00
				Total Fees:	**$2,043.50**
				HST/GST:	$265.66

Summary by Staff:

		Hours	Rate	Amount
Bryan A. Gelman	(Principal, CIRP LIT)	1.50	$470.00	$705.00
Robert Bubnic	(Senior Estate Administrator)	0.10	$335.00	$33.50
Suzette Warner	(CFE,CPA,CGA,FCCA)	2.20	$465.00	$1,023.00
Tom McElroy	(Director, CPA CBV CIRP LIT)	0.60	$470.00	$282.00

Amount Due This Invoice: **$2,309.16**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$2,043.50
TOTAL HST/GST:	$265.66
TOTAL AMOUNT DUE:	**$2,309.16**

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Aug 31, 2024
Invoice No: 7405
Billing Through: Aug 31, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

Invoice Date: Sep 30, 2024
Invoice No: 7477
Billing Through: Sep 30, 2024
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-09-04	TMCELROY	Discuss preparation of BIA 246(2) interim report with M. Shafique;	0.20	$470.00	$94.00
2024-09-05	BGELMAN	Attend call hosted by [redacted] and their counsel re data;	0.70	$470.00	$329.00
2024-09-05	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-09-05	SWARNER	Call with [redacted] team and legal counsels to discussed mintes of settlement; email to M Mccann re clarification on Greensaver's email	1.00	$465.00	$465.00
2024-09-09	BGELMAN	Review of Statement of Defence filed by Vladan Veljovic; Email to TD bank counsel; Call from Chad Kopach (TD bank counsel) re statement of defence;	0.50	$470.00	$235.00
2024-09-10	TMCELROY	Review and sign estate trust account cheque;	0.10	$470.00	$47.00
2024-09-11	BGELMAN	Review and approval of Receiver's interim report to OSB; Call with Suzette Warner re minutes of settlement and devices;	0.30	$470.00	$141.00
2024-09-11	TMCELROY	Discuss interim SRD with M. Shafique;	0.20	$470.00	$94.00
2024-09-11	SWARNER	followup email to Rachel Moses regarding [redacted] meeting	0.10	$465.00	$46.50
2024-09-11	RBUBNIC	Prepared bank reconciliation for August 2024.	0.10	$335.00	$33.50
2024-09-11	BGELMAN	Review and approval of bank reconciliation for the month ended August 31, 2024;	0.10	$470.00	$47.00
2024-09-11	MSHAFIQUE	Reviewed and prepared BIA six month report;	2.00	$385.00	$770.00
2024-09-12	SWARNER	Meeting with Rachel Moses to discuss [redacted] take away questions from last meeting	0.30	$465.00	$139.50
2024-09-13	TMCELROY	Review and amended Receiver BIA 246 interim report and interim SRD;	1.40	$470.00	$658.00
2024-09-13	MSHAFIQUE	Reviewed and prepared BIA six month report;	0.50	$385.00	$192.50
2024-09-16	SWARNER	Call with Rachel Moses to discuss [redacted] information request regarding laptops and other devices	0.50	$465.00	$232.50
2024-09-18	BGELMAN	Review and sign 6 month interim report to OSB: Call with Suzette Warner re devices; Call with Rachel Moses and Tom McElroy re form of release;	0.20	$470.00	$94.00
2024-09-18	TMCELROY	Correspondence from cousnel re matter re the Brick; Review of [redacted] minutes of settlement and comments to B. Gelman and counsel re same;	0.90	$470.00	$423.00
2024-09-18	MSHAFIQUE	Sent 6 month report to Bryan Gelman to sign; Fax report ot OSB;	0.20	$385.00	$77.00

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ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Sep 30, 2024
Invoice No: 7477
Billing Through: Sep 30, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

2024-09-18	SWARNER	Call with B Gelman regarding [redacted] lapton and other devices ; email to former IT employee to regarding Greensaver internal policy regarding data download ; email to Rachel Moses to confirm the Receiver's responses to the [redacted] questions ; reviewed and considered correspondence redaring the [redacted] Brick	1.10	$465.00	$511.50
2024-09-19	TMCELROY	Begin Drafting Receive's first Report to Court	6.80	$470.00	$3,196.00
2024-09-20	TMCELROY	Continue drafting Receiver's First Report to Court;	9.50	$470.00	$4,465.00
2024-09-20	BGELMAN	Review and respond to letter from Philip Yang for [redacted]	0.10	$470.00	$47.00
2024-09-23	TMCELROY	Continue drafting First Report to Court;	3.60	$470.00	$1,692.00
2024-09-24	TMCELROY	Continue drafting First Report to Court;	7.90	$470.00	$3,713.00
2024-09-24	BGELMAN	Review of letter from the Brick and review file re prior communications;	0.30	$470.00	$141.00
2024-09-25	BGELMAN	Call with R. Moses (counsel), T. McElroy, and S. Warner to review terms of release, matters involving the Brick and computers;	0.70	$470.00	$329.00
2024-09-25	TMCELROY	Attend meeting with counsel re [redacted] minutes of settlement and correspondence with the Brick; Draft section of report related to distribution of file to [redacted] and Enbridge;	0.60	$470.00	$282.00
2024-09-25	SWARNER	meeting with B Gelman, T McElroy and Rachel Moses to discuss [redacted] minutes etc	1.00	$465.00	$465.00

Total Fees:	**$19,007.00**
HST/GST:	$2,470.91

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	2.90	$470.00	$1,363.00
Mahmood Shafique (Associate)	2.70	$385.00	$1,039.50
Robert Bubnic (Senior Estate Administrator)	0.10	$335.00	$33.50
Suzette Warner (CFE,CPA,CGA,FCCA)	4.00	$465.00	$1,860.00
Tom McElroy (Director, CPA CBV CIRP LIT)	31.30	$470.00	$14,711.00

Disbursements:

Non-Taxable Disbursements

POSTAGE: $0.98

Total Disbursements:	**$0.98**
HST/GST:	$0.13

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Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Sep 30, 2024
Invoice No: 7477
Billing Through: Sep 30, 2024
File ID: URBANENVIRO:

Re: The Urban Environment Centre Toronto (Greensaver)

Amount Due This Invoice: **$21,479.02**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$19,007.98
TOTAL HST/GST:	$2,471.04
TOTAL AMOUNT DUE:	**$21,479.02**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

Invoice Date: Oct 31, 2024
Invoice No: 7512
Billing Through: Oct 31, 2024
File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-10-04	TMCELROY	Continue drafting First Report to Court;	4.10	$470.00	$1,927.00
2024-10-09	RBUBNIC	Prepared bank reconciliation for September 2024	0.10	$335.00	$33.50
2024-10-10	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-10-12	BGELMAN	Review and approval of September 30, 2024 bank reconciliation;	0.10	$470.00	$47.00
2024-10-15	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-10-17	SWARNER	Call from CRA regarding file status and review of HST account and responded to CRA email regarding deemed trust payment	0.30	$465.00	$139.50

Total Fees: **$2,241.00**
HST/GST: $291.33

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	0.10	$470.00	$47.00
Robert Bubnic (Senior Estate Administrator)	0.10	$335.00	$33.50
Suzette Warner (CFE,CPA,CGA,FCCA)	0.30	$465.00	$139.50
Tom McElroy (Director, CPA CBV CIRP LIT)	4.30	$470.00	$2,021.00

Amount Due This Invoice: **$2,532.33**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$2,241.98
TOTAL HST/GST:	$291.33
TOTAL AMOUNT DUE:	**$2,532.33**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

Invoice Date: Dec 31, 2024

Invoice No: 7731

Billing Through: Dec 31, 2024

File ID: URBANENVIRO:

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Re: The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
2024-11-08	RBUBNIC	Prepared October 2024 bank reconciliation.	0.10	$335.00	$33.50
2024-11-11	SWARNER	Review and responded to email from former customer	0.20	$465.00	$93.00
2024-11-11	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-11-11	BGELMAN	Review and approval of bank reconciliation for the month end October 31, 2024;	0.10	$470.00	$47.00
2024-11-15	TMCELROY	Email to TD Bank counsel;	0.10	$470.00	$47.00
2024-11-27	TMCELROY	Prepare interim SRD including accruals to complete mandate as requested by TD Bank counsel;	1.10	$470.00	$517.00
2024-11-27	BGELMAN	Review and revisions to estimated statement of receipts and disbursements for TD bank;	0.20	$470.00	$94.00
2024-12-10	RBUBNIC	Prepared November 2024 bank reconciliation.	0.10	$335.00	$33.50
2024-12-11	TMCELROY	Review and sign estate trust cheque;	0.10	$470.00	$47.00
2024-12-12	TMCELROY	Email to TD Bank counsel;	0.10	$470.00	$47.00
2024-12-16	SWARNER	Prepared and file RT002 return for July to November 2024	2.50	$465.00	$1,162.50
2024-12-19	BGELMAN	Review and approval of Bank Reconciliation for the month end November 30, 2024;	0.10	$470.00	$47.00
2024-12-24	TMCELROY	Emails from TD Bank counse and Receiver's counsel re next steps re motion for discharge and approval of [redacted] settlement;	0.20	$470.00	$94.00
2024-12-24	SWARNER	Detailed file review including HST filing status	1.50	$465.00	$697.50
				Total Fees:	**$3,007.00**
				HST/GST:	$390.91

Summary by Staff:

	Hours	Rate	Amount
Bryan A. Gelman (Principal, CIRP LIT)	0.40	$470.00	$188.00
Robert Bubnic (Senior Estate Administrator)	0.20	$335.00	$67.00
Suzette Warner (CFE,CPA,CGA,FCCA)	4.20	$465.00	$1,953.00
Tom McElroy (Director, CPA CBV CIRP LIT)	1.70	$470.00	$799.00

Disbursements:

Non-Taxable Disbursements

POSTAGE:	$0.98
Total Disbursements:	**$0.98**
HST/GST:	$0.13

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

ALBERT GELMAN

Invoice

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Ms. Katie Furfaro

Invoice Date: Dec 31, 2024
Invoice No: 7731
Billing Through: Dec 31, 2024
File ID: URBANENVIRO:

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403 Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - Fax: 416 504 1655 - albertgelman.com

Re: The Urban Environment Centre Toronto (Greensaver)

Amount Due This Invoice: **$3,399.02**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$3,007.98
TOTAL HST/GST:	$391.04
TOTAL AMOUNT DUE:	**$3,399.02**

Payment of this account is due on receipt
HST Registration # 83741 9514 RT0001

ALBERT GELMAN

PAID

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Mar 1, 2025
Invoice Num: 7864
Billing Through: Feb 28, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
1/8/2025	BGELMAN	Call from Rachel Moses re update;	0.30	$550.00	$165.00
1/10/2025	BGELMAN	Call with Kris K. from TD bank; Calls with Rachel Moses re next steps in relation to [redacted] settlement;	0.60	$550.00	$330.00
1/12/2025	RBUBNIC	Prepared December 2024 bank reconciliation.	0.10	$350.00	$35.00
1/14/2025	BGELMAN	Review of emails pertaining to settlement with [redacted] calls from Rachel Moses re same;	0.20	$550.00	$110.00
1/17/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
1/18/2025	BGELMAN	Review and approval of December 31, 2024 bank reconciliation;	0.10	$550.00	$55.00
1/21/2025	TMCELROY	Prepare interim SRD; Prepare BIA interim Reports per BIA s. 246;	1.00	$550.00	$550.00
1/24/2025	BGELMAN	Call with Kris Kirupananthan at TD bank re [redacted] settlement;	0.30	$550.00	$165.00
1/27/2025	SWARNER	Reviewed accounts receivable analysis ; GL account reconciliation and posting of adjusting entries	2.50	$500.00	$1,250.00
1/27/2025	TMCELROY	Continue drafting Report to Court; Discuss various matters re collection of accounts receivable and WIP with S. Warner;	4.90	$550.00	$2,695.00
1/28/2025	BGELMAN	Review of draft report to Court and comments to same;	0.90	$550.00	$495.00
1/28/2025	TMCELROY	Continue drafting Report to Court;	4.20	$550.00	$2,310.00
1/29/2025	BGELMAN	Amendments to draft court report for Tom McElroy;	0.70	$550.00	$385.00
1/30/2025	SWARNER	Reviewed email correspondences relating to Enbridge & [redacted] settlement; Reviewed previous Enbridge calculations and notes and considered current requirement	1.00	$500.00	$500.00
1/31/2025	SWARNER	Detailed file review, Reviewed, edit and commented on Trustee report to Court	4.00	$500.00	$2,000.00
2/3/2025	TMCELROY	Discuss report to Court with S. Warner;	0.20	$550.00	$110.00
2/4/2025	BGELMAN	Update call with S. Warner re Enbridge update and summary requested by TD bank;	0.20	$550.00	$110.00
2/4/2025	SWARNER	Detailed review of matters relating to Enbridge throughout administration; Prepared detailed memo reflect same	3.00	$500.00	$1,500.00
2/4/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
2/5/2025	BGELMAN	Review draft report to court with Tom McElroy and Suzette Warner	0.50	$550.00	$275.00
2/5/2025	SWARNER	Internal discussion on	0.70	$500.00	$350.00
2/5/2025	TMCELROY	Meeting with S. Warner and B. Gelman to review Receiver's Court Report;	0.60	$550.00	$330.00
2/6/2025	BGELMAN	Review and revisions to Enbridge summary prepared for TD bank;	0.50	$550.00	$275.00

ALBERT GELMAN

PAID

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Mar 1, 2025
Invoice Num: 7864
Billing Through: Feb 28, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

2/10/2025	RBUBNIC	Prepared bank reconciliation for January 2025.	0.10	$350.00	$35.00
2/10/2025	TMCELROY	Continue drafting Report to Court;	3.90	$550.00	$2,145.00
2/11/2025	SWARNER	Reviewed and edit section of report relating to data storage	0.50	$500.00	$250.00
2/11/2025	TMCELROY	Email to TD Bank re payout statement; Continue drafting report to Court; Prepare Receiver's affidavit; Prepare Receiver's Final SRD;	8.50	$550.00	$4,675.00
2/12/2025	SWARNER	Reviewed and further commented on minutes of settlements re data and devices	0.60	$500.00	$300.00
2/13/2025	BGELMAN	Review of emails relating to laptops retrieved and data scrubbed by Receiver; review and approve draft emails to [redacted] counsel in relation to settlement;	0.20	$550.00	$110.00
2/13/2025	BGELMAN	Review and comments to [redacted] release document; Call with Rachel Moses re same and further review of Minutes of settlement with Rachel Moses; signing of minutes;	0.70	$550.00	$385.00
2/13/2025	SWARNER	Reviewed notes relating to electronic devices and responded to Counsel's email	0.50	$500.00	$250.00
2/18/2025	BGELMAN	Review of revised draft report to Court prepared by T. McElroy;	0.70	$550.00	$385.00
2/19/2025	BGELMAN	Review and approval of bank reconciliation;	0.10	$550.00	$55.00
2/24/2025	TMCELROY	Email to counsel;	0.10	$550.00	$55.00

Total Fees: **$22,750.00**
HST/GST: $2,957.50

Summary by Staff:

	Hours	Rate	Amount
Bryan A Gelman,President, CIRP, LIT	6.00	$550.00	$3,300.00
Robert Bubnic,Senior Estate Administrator	0.20	$350.00	$70.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	12.80	$500.00	$6,400.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	23.60	$550.00	$12,980.00

Amount Due This Invoice: **$25,707.50**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$22,750.00
TOTAL HST/GST:	$2,957.50
TOTAL AMOUNT DUE:	**$25,707.50**

GST/HST Registration # 83741 9514 RT0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403, Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - www.albertgelman.com

ALBERT GELMAN

PAID

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Mar 1, 2025
Invoice Num: 7864
Billing Through: Feb 28, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
250 Ferrand Drive, Suite 403, Toronto, Ontario M3C 3G8

HST No. 83741 9514 RT 0001

ALBERT GELMAN

PAID

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Mar 31, 2025
Invoice Num: 7932
Billing Through: Mar 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
3/3/2025	LVALLEAU	E-mail response to Matt Noori (creditor) re inquiry re dividends	0.10	$350.00	$35.00
3/12/2025	RBUBNIC	Prepared bank reconciliation for February 2025.	0.10	$350.00	$35.00
3/13/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
3/14/2025	SWARNER	Detailed file review and research and prepared draft response to [redacted] counsel email	1.50	$500.00	$750.00
3/17/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
3/18/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
3/20/2025	BGELMAN	Attend call with S. Warner and R. Moses re next steps in relation to questions provided by [redacted]	0.30	$550.00	$165.00
3/20/2025	SWARNER	Call wit B Gelman & Counsel to discuss [redacted] matters	0.50	$500.00	$250.00
3/21/2025	BGELMAN	Call with Rachel Moses re draft email to [redacted] review and approval of same;	0.30	$550.00	$165.00
3/22/2025	BGELMAN	Review and approval of bank reconciliation;	0.10	$550.00	$55.00
3/24/2025	MSHAFIQUE	Review file; reply email to a creditor;	0.20	$400.00	$80.00
3/24/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
3/31/2025	SWARNER	Reviewed email correspondences regarding settlement	0.20	$500.00	$100.00

Total Fees:	**$1,855.00**
HST/GST:	$241.15

Summary by Staff:

	Hours	Rate	Amount
Bryan A Gelman,President, CIRP, LIT	0.70	$550.00	$385.00
Laurianne Valleau,Senior Estate Administrator	0.10	$350.00	$35.00
Mahmood Shafique,Senior Associate	0.20	$400.00	$80.00
Robert Bubnic,Senior Estate Administrator	0.10	$350.00	$35.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	2.20	$500.00	$1,100.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	0.40	$550.00	$220.00

Amount Due This Invoice: **$2,096.15**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$1,855.00
TOTAL HST/GST:	$241.15

PAID

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Mar 31, 2025
Invoice Num: 7932
Billing Through: Mar 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

TOTAL AMOUNT DUE:	**$2,096.15**

GST/HST Registration # 83741 9514 RT0001

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
250 Ferrand Drive, Suite 403, Toronto, Ontario M3C 3G8

HST No. 83741 9514 RT 0001

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403, Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - www.albertgelman.com

ALBERT GELMAN

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Jul 18, 2025
Invoice Num: 8155
Billing Through: Jun 30, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
4/2/2025	BGELMAN	Attend file update meeting with Tom McElroy;	0.30	$550.00	$165.00
4/2/2025	TMCELROY	File update meeting with B. Gelman;	0.30	$550.00	$165.00
4/15/2025	RBUBNIC	Prepared March 2025 bank reconciliation.	0.10	$350.00	$35.00
4/20/2025	BGELMAN	Review and approval of bank reconciliation;	0.10	$550.00	$55.00
4/21/2025	BGELMAN	Call with Rachel Moses re settlement with [redacted] review of emails re same;	0.20	$550.00	$110.00
4/28/2025	SWARNER	Detailed file review; Prepared HST returns and file with CRA for December 2024 to March 2025 for RT0002	1.80	$500.00	$900.00
5/1/2025	BGELMAN	Review of minutes of settlement; Calls with Suzette Warner re minutes of settlement with [redacted] re data deletion;	0.30	$550.00	$165.00
5/1/2025	SWARNER	Reviewed minutes of settlement and other file documents; call and email to Matt McCann regarding [redacted] Data destruction; Call with B Gelman to discuss [redacted] documents destruction	1.00	$500.00	$500.00
5/6/2025	SWARNER	update email with Matt McCann re [redacted] data destruction	0.20	$500.00	$100.00
5/7/2025	BGELMAN	File update meeting with Tom McElroy;	0.20	$550.00	$110.00
5/7/2025	TMCELROY	File review meeting with B. Gelman;	0.20	$550.00	$110.00
5/8/2025	SWARNER	Reviewed file destruction receipt and email correspondence with Matt McCann	0.40	$500.00	$200.00
5/12/2025	BGELMAN	Call with Matt McCann re pick up of back up drives;	0.10	$550.00	$55.00
5/13/2025	BGELMAN	Meeting with Matt McCann re turnover the back up drives;	0.30	$550.00	$165.00
5/13/2025	RBUBNIC	Prepared bank reconciliation for April 2025.	0.10	$350.00	$35.00
5/22/2025	BGELMAN	Attend call with R. Moses and S. Warner re [redacted]	0.20	$550.00	$110.00
5/22/2025	SWARNER	File review; Meeting with B Gelman & R Moses to discuss the status of the [redacted] settlement an next steps; Call with Matt McCann to discus completed assignment relating to the [redacted] data; Respond to the Philip Yang email regarding potential embedded data	1.00	$500.00	$500.00
5/25/2025	BGELMAN	Review and approval of bank reconciliation;	0.10	$550.00	$55.00
5/26/2025	BGELMAN	Email to R. Moses re next steps for [redacted] settlement;	0.10	$550.00	$55.00
5/26/2025	SWARNER	Reviewed invoice from Gibbs IT support and requisition payment	0.20	$500.00	$100.00
5/28/2025	BGELMAN	Call from Rachel Moses three minutes of settlement;	0.10	$550.00	$55.00
5/29/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Jul 18, 2025
Invoice Num: 8155
Billing Through: Jun 30, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

6/4/2025	SWARNER	Review and requisition payment re document storage	0.20	$500.00	$100.00
6/5/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
6/6/2025	BGELMAN	Receipt of funds from [redacted] requisition deposit of same; email to counsel for TD bank; email to s. warner re hst; emails relating to Enbridge potential settlement and reimbursement of costs;	1.00	$550.00	$550.00
6/6/2025	SWARNER	Reviewed various email correspondence regarding [redacted] settlement made; Detailed file review regarding Enbridge proposed settlement and related costs	1.00	$500.00	$500.00
6/6/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
6/10/2025	TMCELROY	Continue drafting Receiver's first report to Court;	1.90	$550.00	$1,045.00
6/12/2025	RBUBNIC	Prepared bank reconciliation for May 2025.	0.10	$350.00	$35.00
6/13/2025	RBUBNIC	Reply to unsecured creditor (Konica Minolta c/o **Konica Minolta Business Solutions (Canada) Ltd.)** with respect to file and distribution status.	0.10	$350.00	$35.00
6/16/2025	SWARNER	Attended to matters relating to Enbridge settlement and invoice generation	0.60	$500.00	$300.00
6/24/2025	BGELMAN	Review of updated report to Court and NTD's for counsel;	0.20	$550.00	$110.00
6/24/2025	TMCELROY	Review and respond to correspondence from counsel;	0.10	$550.00	$55.00
6/29/2025	BGELMAN	Review and approval of May 2025 bank reconciliation;	0.10	$550.00	$55.00
				Total Fees:	**$6,695.00**
				HST/GST:	$870.35

Summary by Staff:

	Hours	Rate	Amount
Bryan A Gelman,President, CIRP, LIT	3.30	$550.00	$1,815.00
Robert Bubnic,Senior Estate Administrator	0.40	$350.00	$140.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	6.40	$500.00	$3,200.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	2.80	$550.00	$1,540.00

Disbursements:

Non-Taxable Disbursements

SEARCH FEES (NON-TAXABLE): $16.00

Taxable Disbursements

OTHER MISC.: $1,234.21

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ALBERT GELMAN

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Jul 18, 2025
Invoice Num: 8155
Billing Through: Jun 30, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

POSTAGE:	$4.92
Total Expenses:	$1,255.13
HST/GST:	$161.09
Amount Due This Invoice:	**$8,981.57**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$7,789.04
TOTAL HST/GST:	$1,031.44
TOTAL AMOUNT DUE:	**$8,981.57**

GST/HST Registration # 83741 9514 RT0001

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
250 Ferrand Drive, Suite 403, Toronto, Ontario M3C 3G8

ALBERT GELMAN

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Sep 8, 2025
Invoice Num: 8308
Billing Through: Aug 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
7/2/2025	SWARNER	Detailed file review, including payment received from [redacted] ; Prepared HST RT0002 returns for the period April, May and June	1.80	$500.00	$900.00
7/4/2025	BGELMAN	Review of HST remittance analysis;	0.10	$550.00	$55.00
7/4/2025	BGELMAN	Attend update meeting with Tom McElroy;	0.10	$550.00	$55.00
7/4/2025	TMCELROY	Internal file review meeting with B. Gelman; Email to counsel re report to Court;	0.20	$550.00	$110.00
7/9/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
7/12/2025	BGELMAN	Review and approval of June 30, 2025 bank reconciliation;	0.10	$550.00	$55.00
7/14/2025	SWARNER	Reviewed email from Counsel and edited invoice for Enbridge	0.20	$500.00	$100.00
7/15/2025	RBUBNIC	Prepared bank reconciliation for June 2025.	0.10	$350.00	$35.00
7/21/2025	RBUBNIC	Scan, post and deposit two (2) HST refund cheques.	0.20	$350.00	$70.00
7/22/2025	SWARNER	Call from CRA regarding file status update	0.20	$500.00	$100.00
7/25/2025	BGELMAN	File update review with Tom McElroy;	0.10	$550.00	$55.00
7/25/2025	TMCELROY	File update meeting with B. Gelman; Email to counsel re report to Court;	0.10	$550.00	$55.00
7/29/2025	TMCELROY	Review of counsel changes and comments to First Report and email to counsel re same; Review of draft form of Mutual Release/Settlement with Enbridge and comments to counsel re same;	1.30	$550.00	$715.00
8/19/2025	TMCELROY	Review of counsel comments to First Report; Continue drafting First Report;	0.90	$550.00	$495.00
8/23/2025	BGELMAN	Review and approval of Bank Reconciliation for month end July 31, 2025;	0.10	$550.00	$55.00
8/26/2025	BGELMAN	Attend file update meeting with Tom McElroy;	0.10	$550.00	$55.00
8/26/2025	TMCELROY	Call with counsel re Enbridge release; File review meeting with B. Gelman;	0.40	$550.00	$220.00
8/27/2025	TMCELROY	Voicemail from counsel re Enbridge settlement; Email to counsel re same;	0.20	$550.00	$110.00
8/28/2025	TMCELROY	Calls (2) with counsel re Enbridge release; Discuss same with B. Gelman;	0.30	$550.00	$165.00
8/29/2025	TMCELROY	Review and respond to counsel re amendments to draft form of MOS with Enbridge;	0.20	$550.00	$110.00
				Total Fees:	**$3,570.00**
				HST/GST:	$464.10

Summary by Staff:

	Hours	Rate	Amount

ALBERT GELMAN

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Sep 8, 2025
Invoice Num: 8308
Billing Through: Aug 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Bryan A Gelman,President, CIRP, LIT	0.60	$550.00	$330.00
Robert Bubnic,Senior Estate Administrator	0.30	$350.00	$105.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	2.20	$500.00	$1,100.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	3.70	$550.00	$2,035.00

Disbursements:

Taxable Disbursements

OTHER MISC.:	$4,958.87
POSTAGE:	$1.23
Total Expenses:	$4,960.10
HST/GST:	$644.82
Amount Due This Invoice:	**$9,639.02**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$7,885.28
TOTAL HST/GST:	$1,108.92
TOTAL AMOUNT DUE:	**$9,639.02**

GST/HST Registration # 83741 9514 RT0001

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ALBERT GELMAN

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INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Sep 8, 2025
Invoice Num: 8308
Billing Through: Aug 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
250 Ferrand Drive, Suite 403, Toronto, Ontario M3C 3G8

ALBERT GELMAN

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

Invoice Date: Oct 14, 2025
Invoice Num: 8404
Billing Through: Sep 30, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
9/5/2025	BGELMAN	Review of release with Enbridge;	0.20	$550.00	$110.00
9/8/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
9/9/2025	BGELMAN	Review status and approval of mutual release with Enbridge;	0.10	$550.00	$55.00
9/9/2025	TMCELROY	Final review and sign of MOS re Enbridge settlement;	0.30	$550.00	$165.00
9/15/2025	SWARNER	File review including HST RT0002 returns; Review and approve storage bill and instructions to banking re payment	0.50	$500.00	$250.00
9/15/2025	TMCELROY	Email to counsel re Enbridge settlement;	0.10	$550.00	$55.00
9/16/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
9/17/2025	RBUBNIC	Prepared bank reconciliation for August 2025.	0.10	$350.00	$35.00
9/19/2025	BGELMAN	Review of revisions to Court report;	0.40	$550.00	$220.00
9/19/2025	TMCELROY	Review of counsel comments re First Report to Court; Finalize First Report to Court; Prepare Receiver's affidavit; Prepare Receiver's final statement of Receipts and disbursements;	3.90	$550.00	$2,145.00
9/22/2025	TMCELROY	Finalize Receiver's affidavit; Email to counsel; Email to Enbridge re settlement funds; Prepare Receiver's six month report;	2.10	$550.00	$1,155.00
9/23/2025	JDOWDELL	Fax interim report to OSB, save confirmation.	0.10	$400.00	$40.00
9/24/2025	JDOWDELL	Mail notice to creditors; Prepare affidavit.	0.30	$400.00	$120.00
9/25/2025	AHAGSHI	Mailed Receiver Six Month Interim Report	0.10	$225.00	$22.50
9/25/2025	BGELMAN	Update meeting with Tom McElroy;	0.10	$550.00	$55.00
9/25/2025	BGELMAN	Review and approval of August 31, 2025 bank reconciliation;	0.10	$550.00	$55.00
9/25/2025	MSHAFIQUE	Review and sign affidavit;	0.10	$400.00	$40.00
9/25/2025	TMCELROY	File update meeting with B. Gelman;	0.10	$550.00	$55.00
9/29/2025	TMCELROY	Email to Enbridge re status of sending of settlement funds;	0.10	$550.00	$55.00

Total Fees:	**$4,742.50**
HST/GST:	$616.53

Summary by Staff:

	Hours	Rate	Amount
Aidan Hagshi,Junior Associate	0.10	$225.00	$22.50
Bryan A Gelman,President, CIRP, LIT	0.90	$550.00	$495.00
Jacqueline Dowdell,Associate	0.40	$400.00	$160.00

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ALBERT GELMAN

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T

Attention: Katie Furfaro

INVOICE

Invoice Date: Oct 14, 2025
Invoice Num: 8404
Billing Through: Sep 30, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Mahmood Shafique,Senior Associate	0.10	$400.00	$40.00
Robert Bubnic,Senior Estate Administrator	0.10	$350.00	$35.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	0.50	$500.00	$250.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	6.80	$550.00	$3,740.00

Disbursements:

Taxable Disbursements

OTHER MISC.:	$2,359.01
Total Expenses:	$2,359.01
HST/GST:	$306.67
Amount Due This Invoice:	**$8,024.71**

Invoice Summary:

TOTAL FEES AND DISBURSEMENTS:	$6,794.84
TOTAL HST/GST:	$923.20
TOTAL AMOUNT DUE:	**$8,024.71**

GST/HST Registration # 83741 9514 RT0001

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
250 Ferrand Drive, Suite 403, Toronto, Ontario M3C 3G8

Albert Gelman Inc. - 250 Ferrand Drive, Suite 403, Toronto, ON, M3C 3G8 - Tel: 416 504 1650 - www.albertgelman.com

ALBERT GELMAN

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Katie Furfaro

INVOICE

Invoice Date: Dec 31, 2025
Invoice Num: 8553
Billing Through: Dec 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Professional Fees:

Date	Employee	Description	Hours	Rate	Amount
10/8/2025	TMCELROY	Review and respond to correspondence from counsel;	0.10	$550.00	$55.00
10/14/2025	TMCELROY	Review and respond to correspondence from Enbridge counsel;	0.10	$550.00	$55.00
10/16/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
10/21/2025	TMCELROY	Review and respond to correspondence from Enbridge;	0.10	$550.00	$55.00
10/22/2025	TMCELROY	Correspondence from Enbridge re settlement payment;	0.10	$550.00	$55.00
10/25/2025	BGELMAN	Review and approve Bank reconciliation for month ended September 30, 2025;	0.10	$550.00	$55.00
10/27/2025	BGELMAN	Attend update call with Tom McElroy;	0.10	$550.00	$55.00
10/27/2025	TMCELROY	Email to counsel re various matters;	0.20	$550.00	$110.00
10/27/2025	TMCELROY	File update meeting with B. Gelman;	0.10	$550.00	$55.00
10/28/2025	TMCELROY	Approve disbursement;	0.10	$550.00	$55.00
10/29/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
11/10/2025	TMCELROY	Email from counsel to [redacted] Email to Receiver's counsel;	0.20	$550.00	$110.00
11/12/2025	TMCELROY	Call with counsel re response to [redacted] counsel; Review and respond to counsel to [redacted]	0.60	$550.00	$330.00
11/18/2025	TMCELROY	Email to Enbridge re payout of settlement;	0.10	$550.00	$55.00
11/19/2025	TMCELROY	Review and respond to correspondence from [redacted] counsel; Review and respond to correspondence from counsel;	0.50	$550.00	$275.00
11/21/2025	SWARNER	Prepared HST returns for July 2025 to October 2025	1.50	$500.00	$750.00
11/21/2025	SWARNER	Reviewed various correspondence and commented on [redacted] related matters	0.50	$500.00	$250.00
11/21/2025	TMCELROY	Email to counsel for [redacted]	0.10	$550.00	$55.00
11/25/2025	TMCELROY	Email to Enbridge;	0.10	$550.00	$55.00
11/26/2025	TMCELROY	Instructions to T. Paul re banking matters; Review and respond to correspondence from Enbridge;	0.20	$550.00	$110.00
11/27/2025	BGELMAN	Review and approval of Bank Reconciliation for month end October 31, 2025;	0.10	$550.00	$55.00
12/3/2025	BGELMAN	Review and approval of storage invoice and email to AGI staff re accrual for future storage costs and destruction order;	0.10	$550.00	$55.00
12/3/2025	TMCELROY	Discuss destruction of records with B. Gelman;	0.20	$550.00	$110.00
12/4/2025	BGELMAN	Review and comments to disclosure requirements in report to court;	0.20	$550.00	$110.00
12/4/2025	TMCELROY	Review of counsel comments to First Report; Review and respond to correspondence from counsel to [redacted] Review and respond to correspondence from counsel;	0.80	$550.00	$440.00

ALBERT GELMAN

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Katie Furfaro

INVOICE

Invoice Date: Dec 31, 2025
Invoice Num: 8553
Billing Through: Dec 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

12/7/2025	TMCELROY	Review and respond to counsel for [redacted]	0.20	$550.00	$110.00
12/8/2025	SWARNER	Reviewed storage bill and requisition payment	0.30	$500.00	$150.00
12/9/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
12/11/2025	SWARNER	Reviewed storage contract and confirmation of destruction cost ; Accrued storage and destruction up to discharge	0.60	$500.00	$300.00
12/17/2025	SWARNER	review and requisition payment of legal bill	0.20	$500.00	$100.00
12/17/2025	TMCELROY	Review and sign estate trust cheque;	0.10	$550.00	$55.00
				Total Fees:	**$4,190.00**
				HST/GST:	$544.70

Summary by Staff:

	Hours	Rate	Amount
Bryan A Gelman,President, CIRP, LIT	0.60	$550.00	$330.00
Suzette Warner,Director, CFE, CPA, CGA, FCCA	3.10	$500.00	$1,550.00
Tom McElroy,Managing Director, CPA, CBV, CIRP, LIT	4.20	$550.00	$2,310.00

Disbursements:

Taxable Disbursements

OTHER MISC.:	$2,366.86
PHOTOCOPIES:	$1.00
POSTAGE:	$2.46
Total Expenses:	$2,370.32
HST/GST:	$308.14
Amount Due This Invoice:	**$7,413.16**

Invoice Summary:	
TOTAL FEES AND DISBURSEMENTS:	$6,252.18
TOTAL HST/GST:	$852.84
TOTAL AMOUNT DUE:	**$7,413.16**

GST/HST Registration # 83741 9514 RT0001

ALBERT GELMAN

INVOICE

The Urban Environment Centre Toronto
c/o The Toronto-Dominion Bank
3140 Dufferin St.
Toronto, ON M6A 2T1

Attention: Katie Furfaro

Invoice Date: Dec 31, 2025
Invoice Num: 8553
Billing Through: Dec 31, 2025
File ID: URBANENVIRO

Re: Receiver of The Urban Environment Centre Toronto (Greensaver)

Payment Methods:

Interac e-Transfer:
Payment by e-transfer must include the FILE ID located on the upper corner of the invoice.
Send payment to payments@albertgelman.com.

Electronic Funds Transfer (EFT) / Wire (CDN$):
Beneficiary Bank: The Toronto-Dominion Bank
Branch Address: 161 Bay St., Toronto, Ontario M5J 2T2
Bank Institution Number: 004
Transit: 05002
Account Number: 5252455
Beneficiary Name: Albert Gelman Inc.
Swift Code: TDOMCATTTOR

Cheques:
Payments by cheque can be mailed to:
Albert Gelman Inc.
150 Ferrand Drive, Suite 1503, Toronto, Ontario M3C 3E5

APPENDIX G

Court File No. 22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

- and –

URBAN ENVIRONMENT TORONTO (CENTRE) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended, and under section 101 of the Courts of Justice Act, R.S.O. 1990, c. C.43

AFFIDAVIT OF KYLE PLUNKETT

(sworn August 20, 2025)

I, **KYLE PLUNKETT**, of the City of Toronto, in the Province of Ontario, MAKE OATH AND SAY AS FOLLOWS:

1. I am a lawyer at Aird & Berlis LLP and, as such, I have knowledge of the matters to which I hereinafter depose. Aird & Berlis LLP acted as legal counsel for Albert Gelman Inc., solely in its capacity as the Court-appointed Receiver pursuant to the Order of The Honourable Justice Conway dated November 8, 2022, and not in its personal, corporate or any other capacity, and continues to do so.

2. Aird & Berlis LLP has prepared statements of account in connection with its mandate as legal counsel to the Receiver, namely:

(a) an account dated November 30, 2022, for the period from October 21, 2022 to November 30, 2022 in the amount of $29,063.79, inclusive of HST and disbursements; and

(b) an account dated December 15, 2022, for the period January 12, 2022 to October 12, 2022 in the amount of $3,509.67, inclusive of HST and disbursements.

(collectively, the "**Statements of Account**").

3. The Statements of Account total $32,573.46. Attached hereto and marked as **Exhibit "A"** to this affidavit are copies of the Statements of Account.

4. Attached hereto and marked as **Exhibit "B"** to this affidavit is a chart detailing the lawyers, law clerks and articling students who have worked on this matter. The average hourly rate is $544.51.

5. This Affidavit is made in support of a motion to, *inter alia,* approve the attached Statements of Account of Aird & Berlis LLP and the fees and disbursements detailed therein, and for no improper purpose.

SWORN BEFORE ME at the City of Toronto, in the Province of Ontario, this 20th day of August, 2025.	
Samantha Hans LSO#84737H	**KYLE PLUNKETT**

Attached is Exhibit "A"

referred to in the

AFFIDAVIT OF KYLE PLUNKETT

sworn before me

this 20th day of August, 2025

Commissioner for taking Affidavits, etc

AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

Albert Gelman Inc.
125 - 100 Simcoe Street
Toronto, ON
M5H 3G2 Canada

November 30, 2022

Attention: Mr. Bryan Gelman

Invoice No: 1318869

Re: **The Toronto-Dominion Bank vs The Urban Environment Centre (Toronto) et al**

Client No: 040619
Matter No: 303739

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending November 30, 2022

MEMBER	DATE	HOURS	VALUE	DESCRIPTION
MES	21/10/22	0.20	119.00	Discussion with K. Plunkett re new appointment
MES	21/10/22	0.20	119.00	Discussion with K. Plunkett re new appointment
MES	25/10/22	0.20	119.00	Review emails re outcome of scheduling appearance, service of application materials
KBP	07/11/22	2.00	1,190.00	Review and respond to various emails from client team regarding imminent appointment; review application materials; provide comments on updated draft order.
MES	07/11/22	0.30	178.50	Review emails re issuing appointment order, landlord issue, directors' issue and discuss with K. Plunkett
KBP	08/11/22	1.00	595.00	Review and respond to various emails from client regarding appointment order and current status of BOD; email exchanges with TD's counsel regarding same; review updated draft order.
MES	08/11/22	0.30	178.50	Review emails re issuance of receivership order
KBP	09/11/22	1.20	714.00	Review and respond to various emails from client regarding administrative matters; review and respond to emails from Stikemans regarding [redacted] contracts; review and consider emails from M. Spence regarding storage lien issues.
MES	09/11/22	0.50	297.50	Exchange emails re independent contractor agreement, employee termination letters, requests from [redacted]
KBP	10/11/22	1.70	1,011.50	Prepare and attend call with Stikemans team to discuss [redacted] contracts; review and consider emails from client on storage lien issues; email exchange with working group regarding response to storage lien and inventory.

MEMBER	DATE	HOURS	VALUE	DESCRIPTION
MES	10/11/22	0.40	238.00	Review emails re storage lien issue; Correspond with K. Plunkett and M. Lici re same
KBP	11/11/22	1.20	714.00	Email exchanges with client team regarding [redacted] contracts and AR; attend call with B. Gelman to discuss same and Brick claim; review contracts.
MES	11/11/22	1.00	595.00	Review invoices and Repair and Storage Lien Act and regulations; Discussion with M. Lici re storer lien issues, employee issues; Email to T. McElroy confirming storage lien in favour of DC
MES	11/11/22	0.50	297.50	Exchange emails with B. Gelman, T. McElroy re review of contracts for [redacted] issue; Download contracts from Stikemans; Discuss with K. Plunkett
MES	11/11/22	0.30	178.50	Review termination notice and WEPP letter and exchange emails with K. Plunkett, M. Lici re same
ML	11/11/22	3.80	1,387.00	Office discussion with M. Spence regarding possessory liens; Research whether DCI has a valid possessory lien against the Debtor and reporting email to M. Spence and K. Plunkett regarding same; Draft precedents of termination letter and WEPPA letter, and reporting email to K. Plunkett and M. Spence regarding same; Review and revise termination letter; Look for precedent independent contractor agreement; Emails with K. Plunkett and M. Spence regarding status of matter
KBP	13/11/22	1.40	833.00	Review and respond to various emails from TD's counsel regarding [redacted] email exchange with client regarding AR; review and consider MSA.
ML	13/11/22	0.10	36.50	Email to E. Golden enclosing [redacted] contract documents with the Debtor
JEM	14/11/22	0.30	88.50	Conduct prelims; Order, review and report on PPSA searches
KBP	14/11/22	2.40	1,428.00	Review [redacted] contracts; attend call with client team to discuss current status of [redacted] AR and WIP; email exchange with client regarding Brick arrangement; revise contractor agreement;
MES	14/11/22	1.20	714.00	Review [redacted] contracts; Discuss with K. Plunkett and M. Lici; Exchange emails with B. Gelman, S. Warner, K. Plunkett re same
ML	14/11/22	0.60	219.00	Locate independent contractor precedent and email to M. Spence regarding same; Conference call with K. Plunkett and M. Spence regarding next steps
KBP	15/11/22	2.20	1,309.00	Attend various calls with client to discuss [redacted] AR and contracts; attend call with M. Spence and M. Lici to discuss letter to the Brick contracts.

MEMBER	DATE	HOURS	VALUE	DESCRIPTION
MES	15/11/22	1.30	773.50	Call with B. Gelman, S. Warner, K. Plunkett re [redacted] issue; Exchange emails re call with Stikemans; Review emails re [redacted] invoices, Brick arrangements
ML	15/11/22	1.00	365.00	Draft responding letter to The Brick Warehouse regarding receivership and stay of proceedings
KBP	16/11/22	1.40	833.00	Review and respond to emails from Stikemans regarding [redacted] contracts; review and consider [redacted] updates and SOWs; attend call with client team to discuss termination letters.
MES	16/11/22	0.60	357.00	Revise draft letter to The Brick re stay of proceedings; Email to B. Gelman re same; Review emails re call to address [redacted] issues; Review emails re Brick invoices
KBP	17/11/22	2.00	1,190.00	Attend call with Stikemans team to discuss [redacted] arrangement and outstanding AR; email exchanges with client team to discuss WIP conversion; attend calls with client team to discuss [redacted] letter request.
MES	17/11/22	0.20	119.00	Exchange emails with B. Gelman, K. Plunkett re issuing letter to the Brick counsel
KBP	18/11/22	1.20	714.00	Attend call with K. Kraft regarding Enbridge request for information; email exchanges with client team regarding same; review and consider letter from Stikemans regarding [redacted] request for information; attend call with B. Gelman.
MES	18/11/22	0.20	119.00	Review emails from T. McElroy, K. Plunkett, B. Gelman re renewal of insurance policies, request from Enbridge counsel
KBP	21/11/22	1.40	833.00	Attend various calls with client team to discuss Enbridge arrangement and requests for information; email exchanges with Dentons; review and discuss [redacted] requests.
MES	21/11/22	0.50	297.50	Exchange emails with B. Gelman and instruct M. Lici re addressing leases; Exchange further emails with T. McElroy, M. Lici re revisions to lease letters; Review emails re calls to discuss outstanding issues
ML	21/11/22	3.20	1,168.00	Review summary prepared by liquidator, vehicle searches forwarded by Receiver, PPSA searches, and draft six letters to the various leaseholders; Review and revise the draft letters to leaseholders and reporting email to M. Spence enclosing same
KBP	22/11/22	1.40	833.00	Review and consider Enbridge summary and discuss same with client; email to K. Kraft regarding same; review and consider Brick arrangement.

MEMBER	DATE	HOURS	VALUE	DESCRIPTION
MES	22/11/22	0.70	416.50	Review and revise letters to vehicle leasing companies; Exchange emails with B. Gelman re same and issue letters; Exchange emails with B. Gelman and T. McElroy re call to discuss [redacted] requests
ML	22/11/22	0.10	36.50	Call with M. Spence regarding draft letters to leaseholders
KBP	23/11/22	1.20	714.00	Prepare and attend call with Enbridge to discuss transition steps and request for information; email exchanges with client and K. Kraft.
MES	23/11/22	0.70	416.50	Telephone call with B. Gelman, T. McElroy, S. Warner re [redacted] contracts and status of work; Exchange emails re call with Stikemans team
KBP	24/11/22	1.00	595.00	Attend call with [redacted] team to discuss transition of documents and AR; review and respond to emails from client team regarding same.
MES	24/11/22	1.00	595.00	Conference call with [redacted] and counsel, Receiver's team re next steps in [redacted] discussions
ML	24/11/22	0.90	328.50	Conference call with various stakeholders regarding next steps and update by the Receiver
KBP	25/11/22	1.00	595.00	Review and respond to emails from Enbridge team; attend call with client to discuss same.
MES	25/11/22	0.20	119.00	Review emails from [redacted] counsel, S. Warner re coordinating re call centre numbers managed by Green Savier
KBP	28/11/22	1.20	714.00	Email exchange with client team regarding Enbridge materials; email exchange regarding [redacted] matters.
MES	28/11/22	0.10	59.50	Review emails re meeting with [redacted] re transition issues
KBP	29/11/22	1.00	595.00	Email exchange with client regarding insurance matters; review and consider emails from Enbridge team.
MES	29/11/22	0.20	119.00	Review email from Grande National Leasing and response from B. Gelman
MES	30/11/22	0.30	178.50	Emails to T. McElroy re responses from various leasing companies
TOTAL:		47.00	$25,644.00	

Name	Year of Call	Title	Hours	Rate	Value
Lici, Matilda (ML)	2020	Associate	9.70	$365.00	$3,540.50
McLean, Jenaya E. (JEM)		Law Clerk	0.30	$295.00	$88.50
Plunkett, Kyle B. (KBP)	2011	Partner	25.90	$595.00	$15,410.50
Spence, Miranda E. (MES)	2011	Partner	11.10	$595.00	$6,604.50

OUR FEE		$25,644.00
HST @ 13%		3,333.72
DISBURSEMENTS		
Non-Taxable Disbursements		
Search Under P.P.S.A.	32.00	
Total Non-Taxable Disbursements		$32.00
Taxable Disbursements		
Photocopies/Scanning	27.25	
Service Provider Fee	20.60	
Total Taxable Disbursements		$47.85
HST @ 13%		6.22
AMOUNT DUE		**$29,063.79 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

AIRD BERLIS

Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, Ontario M5J 2T9 Canada

T 416 863 1500
F 416 863 1515
airdberlis.com

Albert Gelman Inc.
125 - 100 Simcoe Street
Toronto, ON
M5H 3G2 Canada

December 15, 2022

Attention: Mr. Bryan Gelman

Invoice No: 1320782

Re: The Toronto-Dominion Bank vs The Urban Environment Centre (Toronto) et al

Client No: 040619
Matter No: 303739

FOR PROFESSIONAL SERVICES RENDERED on your behalf throughout the period ending December 12, 2022

MEMBER	DATE	HOURS	VALUE	DESCRIPTION
KBP	01/12/22	0.70	416.50	Review and respond to emails from client regarding Enbridge and [redacted] requests and transitions; review and provide comments on draft email regarding employee letters.
MES	01/12/22	0.20	119.00	Exchange emails with T. McElroy re security held by Meridian; Review Meridian security
KBP	02/12/22	0.50	297.50	Review and respond to emails from Enbridge counsel regarding request for information; attend call with B. Gelman.
MES	02/12/22	0.30	178.50	Attend with B. Gelman and [redacted] reps re crime insurance policy
KBP	05/12/22	1.10	654.50	Email exchanges with client regarding Enbridge requests; review and consider termination letter.
MES	05/12/22	0.10	59.50	Review emails re status of insurance policies
KBP	07/12/22	1.00	595.00	Prepare and attend call with Enbridge team to discuss requests for information and collections; follow up calls with B. Gelman.
KBP	08/12/22	0.70	416.50	Revise and update diligence request and assist with transition of file to new Receiver's counsel; email exchange with B. Gelman.
MES	08/12/22	0.20	119.00	Review and respond to email from Meridian re PMSI registration
KBP	10/12/22	1.00	595.00	Prepare, compile and transfer files to Shared Folder to transition file to successor counsel; email exchanges with client regarding exit.
TOTAL:		5.80	$3,451.00	

Name	Year of Call	Title	Hours	Rate	Value
Plunkett, Kyle B. (KBP)	2011	Partner	5.00	$595.00	$2,975.00
Spence, Miranda E. (MES)	2011	Partner	0.80	$595.00	$476.00

OUR FEE	$3,451.00
Discount on Fees	(345.10)
	$3,105.90
HST @ 13%	403.77
AMOUNT DUE	**$3,509.67 CAD**

THIS IS OUR INVOICE HEREIN
AIRD & BERLIS LLP

Kyle B. Plunkett

E.&O.E.

Payment Information

Payment by Wire Transfer:

Beneficiary Bank:	Beneficiary:	Aird & Berlis LLP
TD Canada Trust	Bank No.:	004
TD Centre	Transit No.:	10202
55 King Street West	Account:	5221521
Toronto, ON M5K 1A2	Swift Code:	TDOMCATTTOR

Payment by Cheque:

Payable To:
Aird & Berlis LLP
Brookfield Place, Suite 1800
181 Bay Street
Toronto, ON M5J 2T9

Email notification for EFT and WIRE payments: accounting@airdberlis.com

Payment is due on receipt.
Please quote our Matter No. and the invoice number(s) to ensure correct allocation of payment.

IN ACCORDANCE WITH THE SOLICITOR ACT, ONTARIO, INTEREST WILL BE CHARGED AT THE RATE OF 10.00% PER ANNUM ON UNPAID AMOUNTS CALCULATED FROM A DATE THAT IS ONE MONTH AFTER THIS INVOICE IS DELIVERED.

GST / HST Registration # 12184 6539 RT0001

Attached is Exhibit "B"

referred to in the

AFFIDAVIT OF KYLE PLUNKETT

sworn before me

this 20th day of August, 2025

Commissioner for taking Affidavits, etc

ALBERT GELMAN INC.

In its capacity as Receiver

Client: (040619) Albert Gelman Inc.

RE: (303739) The Toronto-Dominion Bank vs The Urban Environment Centre (Toronto) et al

Working Member Summary

Invoices: 1318869 and 1320782

LAWYERS	CALL TO BAR	HOURLY RATE $	TOTAL TIME	VALUE $
Spence, Miranda E.	14 (called to the Bar in 2011)	$591.00	11.9	$7,032.90
Plunkett, Kyle B.	14 (called to the Bar in 2011)	$585.37	30.9	$18,088.00
Lici, Matilda	5 (called to the Bar in 2020)	$365.00	9.7	$3,540.50
McLean, Jenaya E.	Law Clerk	$295.00	0.3	$88.50
Total Fees			**52.8**	**$28,749.9**

THE TORONTO-DOMINION BANK

Applicant

- and -

URBAN ENVIRONMENT TORONTO (CENTRE) c.o.b. as GREENSAVER ET AL

Respondents

Court File No. 22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED IN TORONTO

FEE AFFIDAVIT OF KYLE PLUNKETT

AIRD & BERLIS LLP
Barristers and Solicitors
Brookfield Place
181 Bay Street, Suite 1800
Toronto, ON M5J 2T9

Kyle Plunkett (LSO No. 61044N)
Email: kplunkett@airdberlis.com
Tel: (416) 863-1500

Lawyers for the Receiver

65497782.1

APPENDIX H

Court File No. CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

B E T W E E N:

THE TORONTO-DOMINION BANK

Applicant

\- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. AS GREENSAVER, HOUSEMASTER TORONTO INC. AND GREENSAVER HOME ENERGY SERVICES INC.

Respondents

AFFIDAVIT OF RACHEL MOSES

I, **RACHEL MOSES,** of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS**:

1. Up until January 3, 2024, I was a lawyer at Minden Gross LLP ("**Minden**"). I subsequently left Minden and as of January 3, 2024, I was a lawyer at Fogler, Rubinoff LLP ("**Foglers**"). I subsequently left Folgers and as of April 28, 2025, I am a lawyer with the law firm of Gowling WLG (Canada) LLP ("**Gowling**").

2. By Order of the Honourable Justice Conway dated November 8, 2022 (the "**Appointment Order**"), Albert Gelman Inc. was appointed as receiver (the "**Receiver**") of the assets, undertakings and properties of The Urban Environment Centre Toronto (the "**Debtor**"), carrying on business under firm name and style Greensaver ("**UECT**"), Housemaster Toronto Inc. ("**Housemaster**") and Greensaver Home Energy Services Inc. ("**Greensaver**" and, together with UECT and Housemaster, the "**Companies**").

3. The Receiver retained Minden to provide advice and services in respect of the receivership. Attached as **Exhibit "A"** is a copy of Minden's accounts with respect to the fees and disbursements incurred for the period from December 8, 2022 to December 13, 2023. The total of the fees and disbursements and applicable taxes through December 13, 2023 was the sum of $55,570.78.

4. I joined Foglers on January 3, 2024. After I joined, the Receiver retained the services of Foglers. Attached as **Exhibit "B"** is a copy of Foglers' accounts with respect to the fees and disbursements incurred for the period January 18, 2024 to April 21, 2025. The total of the fees, disbursements and applicable taxes through April 21, 2025 was the sum of $24,565.64.

5. I joined Gowling on April 28, 2025. After I joined, the Receiver retained the services of Gowling. Attached as **Exhibit "C"** is a copy of Gowling's accounts with respect to the fees and disbursements incurred for the period April 29, 2025 to December 24, 2025. The total of the fees, disbursements and applicable taxes through December 24, 2025 was the sum of $20,352.43.

6. The fees and disbursements for the period from December 8, 2022 to December 24, 2025 are summarized in the invoices rendered to the Receiver. The invoices are a fair and accurate description of the services provided, and the disbursements incurred.

7. Attached as **Exhibit "D"** is a chart detailing the lawyers and law clerks who have worked on this matter. The average hourly rate is $563.48.

8. In addition to the fees and disbursements detailed above, fees and disbursements in the amount of approximately $20,000 have accrued in connection with this matter as of the date of this Affidavit and continue to accrue.

9. All of the fees are at standard rates for the services set out in the invoices, which are at or below market rates for this work.

10. This affidavit is sworn in support of a motion by the Receiver for, *inter alia*, approval of the fees and disbursements of the Receiver's counsel and for no other purpose.

SWORN by Rachel Moses of the City of Toronto, in the Province of Ontario, before me at the City of Toronto, in the Province of Ontario, on January 27, 2026, in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.	)))))))))	
Commissioner for Taking Affidavits (or as may be) **Emily Oladosu (LSO # P06251)**		**RACHEL MOSES**

This is Exhibit "A" referred to in the Affidavit of Rachel Moses sworn by Rachel Moses before me at the City of Toronto, in the Province of Ontario, on January 27, 2025 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (or as may be)

Emily Oladosu (LSO # P06251)

MINDEN GROSS LLP
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145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
WWW.MINDENGROSS.COM

In Account With

Date	13-Mar-2023
Invoice Number	3022892
GST/HST Reg. #	11943 7556 RT
File Number	4131291

PERSONAL AND CONFIDENTIAL

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

RE: The Urban Environment Centre (Toronto) (TD Receivership)

For professional services:

		Currency: CAD
Our Fees		26,215.00
Courtesy Discount		(2,621.50)
GST/HST:		3,067.16
Total Fees and GST/HST:		26,660.66
Disbursements	1,264.67	
GST/HST on taxable disbursements:	132.17	
Total disbursements and GST/HST:	1,396.84	1,396.84
Total Amount Due		**$28,057.50**

MINDEN GROSS LLP

Invoice Date:	13-Mar-2023
Invoice Number:	3022892
Matter Number:	4131291

Time Detail

Date	Name	Description
12/08/2022	Moses, Rachel	Call with B. Gelman and exchange correspondence with B. Gelman re receivership issues and to review receivership record and exchange correspondence with K. Plunkett re [redacted] Enbridge and PPSA letters;
12/09/2022	Moses, Rachel	Exchange correspondence with B. Gelman re call with [redacted] lawyers;
12/12/2022	Cavarzan, Christine	Download file from Aird Berlis; summary of PPSA letters and responses;
12/12/2022	Moses, Rachel	Review various communications from B. Gelman, K. Plunkett and K. Kraft;
12/13/2022	Moses, Rachel	Engaged in file review and participate in call with B. Gelman, M. Konyukhova and P. Yang re [redacted] and call with B. Gelman re Enbridge and distributors choice;
12/13/2022	Moses, Rachel	Call with B. Gelman and K. Kraft re Enbridge;
12/13/2022	Moses, Rachel	Exchange correspondence with S. Kour re inventory;
12/14/2022	Kallish, Kenneth L.	Meeting with Rachel re PPSA issue around motor vehicle perfection;
12/14/2022	Moses, Rachel	Exchange correspondence with T. McElroy and B. Gelman in connection with PPSA claim of ARI Financial Services and to review PPSA S. 18 letters and PPSA search;
12/15/2022	Cavarzan, Christine	Prepare draft PPSA reminder letter to Mercedes-Benz; perpare fax and email to Mercedes-Benz; serve letter;
12/15/2022	Moses, Rachel	Engaged re PPSA follow-up letter to Mercedes-Benz and exchange correspondence with T. McElroy re Blue Chip; telephone conference and correspondence with B. Gelman and J. Ordon re sale of inventory; telephone conference and exchange correspondence with S. Kour re Distributors Choice; engaged in review of Distributors Choice documents;
12/16/2022	Kallish, Kenneth L.	Review ARI Financial documents and telephone conference with Rachel re PPSA perfection issues;
12/16/2022	Moses, Rachel	Engaged in review of ARI Financial security and VIN searches- order VIN search and telephone conference and exchange correspondence with T. McElroy and B. Gelman; telephone conference and exchange correspondence with B. Gelman, J. Orson and S. Kour re inventory @ Distributors; review communications with P. Yang re [redacted]
12/17/2022	Moses, Rachel	Exchange various correspondence and telephone conference with B. Gelman; exchange correspondence with S. Kour; review correspondence exchange with S. Fernando and T. Ordon re Distributors Choice;
12/18/2022	Moses, Rachel	Telephone conference and exchange various correspondence with B. Gelman re Distributor's Choice; telephone conference and exchange correspondence with S. Kour re settlement;
12/19/2022	Liu, Carol	Statute and case law research re defect in PPSA registration for not including vehicle identification number in financing statement
12/19/2022	Cavarzan, Christine	Format minutes of settlement;
12/19/2022	Moses, Rachel	Exchange correspondence with B. Gelman re settlement with Distributor's Choice; correspondence with S. Kour re settlement with Distributor's Choice; engaged in ARI Financial review and correspondence with T. McElroy;
12/20/2022	Moses, Rachel	Engaged in drafting Minutes of Settlement;

Minden Gross LLP

Invoice Date:	13-Mar-2023
Invoice Number:	3022892
Matter Number:	4131291

Date	Name	Description
12/21/2022	Moses, Rachel	Engaged in drafting and revising Minutes of Settlement and Release; telephone conference and exchange correspondence with B. Gelman re same; correspondence with E. Golden re Enbridge Agreements; correspondence with S. Kour re Minutes of Settlement and Mutual Release;
12/22/2022	Kallish, Kenneth L.	Telephone call to Rachel re PPSA issues;
12/22/2022	Moses, Rachel	Exchange correspondence with E. Golden and B. Gelman re Enbridge contract;
01/06/2023	Moses, Rachel	Review correspondence exchange between S. Warner and A. Chhoeu re file sharing program; exchange correspondence with B. Gelman re T. Martin as independent contractor for Receiver and Enbridge;
01/09/2023	Moses, Rachel	Review Independent Contractor Agreement; telephone call and exchange correspondence with S. Warner re Independent Contractor;
01/09/2023	Moses, Rachel	Exchange correspondence with S. Kour re distributor's choice settlement and exchange correspondence with B. Gelman re same;
01/09/2023	Moses, Rachel	Exchange correspondence with T. McElroy re PPSA security interests and VIN searches;
01/09/2023	Moses, Rachel	Exchange correspondence with E. Golden re demand letter on The Urban Environment Centre "UECT";
01/09/2023	Zinman, Andrew	Receive and review client correspondence and Independent Contractor Agreement; intraoffice correspondence re same
01/10/2023	Kallish, Kenneth L.	Review Lambert decision/memo re motor vehicle perfection and telephone conference with Rachel re Receiver position re Ari priority;
01/10/2023	Moses, Rachel	Telephone call with E. Golden and review various correspondence with E. Golden, et al re Toronto-Dominion Bank Claim against D & O;
01/10/2023	Moses, Rachel	Engaged re Ari Financial PMSI and telephone call and exchange correspondence with T. McElroy re Ari Financial and Mercedes and correspondence to G. Gill re Mercedes-Benz security;
01/10/2023	Moses, Rachel	Engaged in exchange of correspondence re HST and bankruptcy of debtor;
01/10/2023	Moses, Rachel	Prepare letter to Ari Financial re priority issue (PMSI) and Toronto-Dominion Bank;
01/10/2023	Francis, Catherine	Initial review of correspondence/documents etc.; attend meeting with TD counsel and confer re Receiver's position;
01/11/2023	Cavarzan, Christine	Obtain corporate searches for debtors;
01/11/2023	Cavarzan, Christine	Prepare PPSA summary and corporate summaries for security opinion;
01/11/2023	Kallish, Kenneth L.	Consider Ari PMSI /security claim and meetings with Rachel re same;
01/11/2023	Moses, Rachel	Review correspondence from S. Kour re Distributor's Choice Inc. and mark-up of Minutes of Settlement and correspondence to B. Gelman re same;
01/11/2023	Moses, Rachel	Telephone call with B. Gelman re Ari Financial;
01/12/2023	Moses, Rachel	Correspondence to F. Clement re Ari Financial;
01/12/2023	Cavarzan, Christine	Receipt and review of corporate searches; exchange communications with agent re searches; finalize summary of corporate searches;
01/13/2023	Moses, Rachel	Telephone call with J. Ordon and exchange correspondence with J. Ordon and B. Gelman re revisions to Minutes of Settlement;
01/13/2023	Moses, Rachel	Telephone call with F. Clement re Ari Financial and exchange various correspondence with T. McElroy and B. Gelman re same;

MINDEN GROSS LLP

Invoice Date:	13-Mar-2023
Invoice Number:	3022892
Matter Number:	4131291

Date	Name	Description
01/13/2023	Moses, Rachel	Correspondence with T. McElroy re Mercedes-Benz;
01/13/2023	Liu, Carol	Research re case law on quantum meruit in receivership context
01/16/2023	Kallish, Kenneth L.	Telephone conference with Jan re status/next steps;
01/16/2023	Moses, Rachel	Call with B. Gelman, et al re Ari Financial and Mercedes-Benz;
01/16/2023	Moses, Rachel	Correspondence to F. Clement re Ari Financial purchase money security interest "PMSI";
01/16/2023	Moses, Rachel	Review correspondence from T. McElroy and S. Mizrahi re Ari Financial vehicles;
01/16/2023	Liu, Carol	Research for case law on quantum meruit
01/17/2023	Moses, Rachel	Exchange correspondence with B. Gelman, S. Mizrahi and T. McElroy re power to sell and Court limits;
01/17/2023	Moses, Rachel	Exchange correspondence with J. Ordon and to revise Minutes of Settlement and correspondence to S. Kour, et al re same;
01/18/2023	Moses, Rachel	Engaged in review of Mercedes-Benz lease documents re PMSI and correspondence to B. Gelman, et al re same;
01/18/2023	Moses, Rachel	Exchange correspondence with T. McElroy re debtor's assets;
01/18/2023	Moses, Rachel	Call with B. Gelman and T. McElroy re sale approval and next steps;
01/18/2023	Moses, Rachel	Exchange correspondence with F. Clement re Ari Financial vehicles and PMSI;
01/18/2023	Moses, Rachel	Exchange correspondence with J. Ordon and B. Gelman re inventory at distributor's choice;
01/18/2023	Moses, Rachel	Exchange correspondence with T. McElroy and S. Mizrahi re sale of vehicles;
01/18/2023	Moses, Rachel	Correspondence to T. McElroy re Roynat vehicle;
01/20/2023	Moses, Rachel	Review communication from P. Yang and S. Warner re [redacted]
01/20/2023	Moses, Rachel	Exchange correspondence with T. McElroy, B. Gelman and S. Mizrahi re sale of equipment;
01/20/2023	Moses, Rachel	Telephone call with F. Clement re Ari Financial;
01/23/2023	Moses, Rachel	Exchange correspondence with T. McElroy re Ari Financial;
01/24/2023	Moses, Rachel	Correspondence to E. Golden re Toronto-Dominion Bank security and engaged re Toronto-Dominion Bank security opinion;
01/24/2023	Moses, Rachel	Review correspondence from T. McElroy re Mercedes-Benz;
01/25/2023	Moses, Rachel	Correspondence from G. Bill re Mercedes-Benz Release and exchange correspondence with T. McElroy re Ari Financial;
01/25/2023	Moses, Rachel	Review correspondence exchange with P. Yang and T. McElroy re commercial insurance policy;
01/25/2023	Moses, Rachel	Review Enbridge contracts;
01/26/2023	Moses, Rachel	Exchange correspondence with C. Kopach re Toronto-Dominion Bank security;
01/27/2023	Moses, Rachel	Correspondence from C. Kopach re TD security;
01/30/2023	Moses, Rachel	Engaged in finalizing Toronto-Dominion Bank security opinion for Receiver and correspondence to C. Kopach and B. Gelman re same;
02/01/2023	Moses, Rachel	Review correspondence exchange with P. Yang and T. McElroy re commercial liability policy; review correspondence from T. McElroy re D & O and E & O policy;

Minden Gross LLP

Invoice Date:	13-Mar-2023
Invoice Number:	3022892
Matter Number:	4131291

Date	Name	Description
02/01/2023	Moses, Rachel	Review correspondence from F. Clement re ARI Financial vehicles and correspondence exchange with E. Lamek, T. McElroy and S. Mizrahi re ARI Financial;
02/02/2023	Moses, Rachel	Exchange correspondence with S. Warner re DRAFT Order in connection with Yip v. Greensaver and wrongful dismissal action;
02/03/2023	Moses, Rachel	Review correspondence from P. Yang re [redacted] and commercial policy;
02/06/2023	Moses, Rachel	Review Appointment Order and draft Removal Order and exchange correspondence with S. Warner, B. Gelman and A. Weizman re S. Yip wrongful dismissal claim;
02/06/2023	Moses, Rachel	Review letter from C. Kopach re claim against D & O and E & O policy;
02/07/2023	Moses, Rachel	Review correspondence from B. Gelman re Toronto-Dominion Bank insurance claim;
02/08/2023	Moses, Rachel	Prepare for conference call and attend conference call with B. Gelman and M. Konyukhova, et al re [redacted] issues;
02/09/2023	Moses, Rachel	Engaged in review of Enbridge contract re confidentiality and telephone call with B. Gelman re same;
02/12/2023	Moses, Rachel	Telephone call with B. Gelman re [redacted] and confidentiality clause;
02/14/2023	Moses, Rachel	Review correspondence from P. Yang re [redacted] position on commercial policy and invoices;
02/17/2023	Moses, Rachel	Review correspondence from B. Gelman re Enbridge position on WIP;
02/22/2023	Moses, Rachel	Review correspondence from B. Gelman and E. Golden re claim against insurance policy;
02/27/2023	Moses, Rachel	Prepare for meeting with Receiver and Toronto-Dominion Bank and call with B. Gelman re Enbridge and D & O Claim;
02/27/2023	Moses, Rachel	Call with B. Gelman, et al re receivership issues;
02/27/2023	Moses, Rachel	Correspondence to K. Kraft and M. Konyukhova re outstanding issues;
02/27/2023	Moses, Rachel	Correspondence to D. Fuda re Directors & Officers and Errors & Omissions claims;
02/27/2023	Moses, Rachel	Engaged in review of non-neg file, corporate searches and parcel registers;
02/28/2023	Moses, Rachel	Telephone call and exchange correspondence with K. Kraft re Enbridge and payments to Receiver and consider unjust enrichment;
02/28/2023	Francis, Catherine	Consultation re recovery from [redacted] and Enbridge;
03/01/2023	Moses, Rachel	Exchange correspondence with M. Konyukhova re call on [redacted]
03/01/2023	Moses, Rachel	Exchange correspondence with D. Fuda re D & O policy;
03/01/2023	Moses, Rachel	Exchange correspondence with B. Gelman and S. Warner re Greensaver issues;
03/02/2023	Moses, Rachel	Call with B. Gelman and S. Warner re outstanding issues;
03/02/2023	Moses, Rachel	Call with M. Konyukhova re [redacted] and correspondence with M. Konyukhova re timing of [redacted] response;
03/02/2023	Moses, Rachel	Telephone call and exchange correspondence with D. Fuda re call on D & O policy and claim;
03/07/2023	Moses, Rachel	Review correspondence from H. Gray re insurance coverage and correspondence to B. Gelman re same;
03/08/2023	Moses, Rachel	Correspondence to E. Golden re insurers denial of coverage;

MINDEN GROSS LLP

Invoice Date:	13-Mar-2023
Invoice Number:	3022892
Matter Number:	4131291

Date	Name	Description
03/08/2023	Moses, Rachel	Exchange correspondence with K. Kraft re Enbridge settlement and correspondence to B. Gelman re same;
03/08/2023	Moses, Rachel	Review correspondence from P. Yang re [redacted] outstanding issues and correspondence to S. Warner, et al;
03/09/2023	Moses, Rachel	Exchange correspondence with S. Warner and T. McElroy re [redacted]

Timekeeper Summary

Name	Timekeeper Title	Hours	Rate	Amount
Cavarzan, Christine	Clerk	5.10	185.00	943.50
Francis, Catherine	Equity Partner	0.90	595.00	535.50
Kallish, Kenneth L.	Equity Partner	4.40	595.00	2,618.00
Liu, Carol	Associate	3.90	240.00	936.00
Moses, Rachel	Equity Partner	35.30	595.00	21,003.50
Zinman, Andrew	Income Partner	0.30	595.00	178.50
Total		**49.90**		**$26,215.00**

Cost Summary

Description	Amount
Agent Service/Filing/Reg Fees - Non Taxable	248.00
Certificate - Status	48.72
Deliveries	30.85
Fax Charges	6.75
Photocopy/Document Impression	43.25
Postage Charges/Registered Mail	2.04
Search Bankruptcy - Superintendent of Bankruptcy	66.39
Search Corporate	455.63
Search Executions	283.35
Search PPSA	13.30
Search Sec. 427 of Bank Act	66.39
Total	**$1,264.67**

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TEL 416.362.3711 FAX 416.864.9223
WWW.MINDENGROSS.COM

In Account With

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

Date	13-Mar-2023
Invoice Number	3022892
GST/HST Reg. #	11943 7556 RT
File Number	4131291

REMITTANCE COPY

The Urban Environment Centre (Toronto) (TD Receivership)

Invoice Date	Invoice Number	Balance Due
Current Invoice		
03/13/2023	3022892	$28,057.50
Balance Due		$28,057.50

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:

Royal Bank of Canada
200 Bay Street
Toronto, Ontario M5J 2J2
Bank No: 003
Transit No: 06012
Account No: 060121022276
SWIFT Code: ROYCCAT2
Beneficiary: Minden Gross LLP

Cheque Payments:

Minden Gross LLP
Barristers & Solicitors
ACCOUNTS RECEIVABLE
145 King Street West, Suite 2200
Toronto, ON, Canada, M5H 4G2

Please return remittance advice(s) with cheque.

Email Wire payment details to payments@mindengross.com referencing invoice number(s) being paid

For inquiries or copy of invoices, please contact:
Payments (416) 369-4328 / E-mail: payments@mindengross.com

ACCOUNTS DUE WHEN RENDERED. ALL AMOUNTS OVERDUE 30 DAYS OR MORE WILL BEAR INTEREST AT THE RATE OF 1.3% PER ANNUM AS PROVIDED FOR IN SECTION 128 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, PURSUANT TO THE SOLICITORS ACT.

MINDEN GROSS LLP
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In Account With

Date	29-Sep-2023
Invoice Number	3027111
GST/HST Reg. #	11943 7556 RT
File Number	4131291

PERSONAL AND CONFIDENTIAL

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

RE: The Urban Environment Centre (Toronto) (TD Receivership)

For professional services:

		Currency: CAD
Our Fees		14,571.00
GST/HST:		1,894.23
Total Fees and GST/HST:		16,465.23
Disbursements	9.50	
GST/HST on taxable disbursements:	1.24	
Total disbursements and GST/HST:	10.74	10.74
Total Amount Due		**$16,475.97**

MINDEN GROSS LLP

Invoice Date:	29-Sep-2023
Invoice Number:	3027111
Matter Number:	4131291

Time Detail

Date	Name	Description
03/13/2023	Moses, Rachel	Exchange correspondence with B. Gelman and E. Golden re D & O coverage;
03/14/2023	Moses, Rachel	Review correspondence and Motion Record of McCarthy re Motion to be removed and correspondence to B. Gelman re same;
03/16/2023	Moses, Rachel	Exchange correspondence with A. Weizman re Motion of McCarthy;
03/17/2023	Moses, Rachel	Telephone call and exchange correspondence with P. Yang re [redacted]
03/20/2023	Moses, Rachel	Exchange correspondence with B. Gelman re [redacted] and call with B. Gelman and S. Warner re [redacted] and Enbridge;
03/23/2023	Moses, Rachel	Call with B. Gelman and S. Warner re [redacted] and Enbridge and exchange correspondence with P. Yang re call with [redacted] to clarify issues re Receiver's invoice; engaged re Reimbursement Agreement;
03/27/2023	Moses, Rachel	Exchange correspondence with B. Gelman, et al re teams meeting and [redacted]
03/27/2023	Liu, Carol	Research re Reimbursement Agreement precedent
03/28/2023	Moses, Rachel	Correspondence from S. Warner re [redacted] and Enbridge invoices;
03/29/2023	Liu, Carol	Review [redacted] Enbridge reimbursement schedules
03/31/2023	Liu, Carol	Coordinate between external counsel and parties conference call for discussions regarding Greensaver/[redacted]
04/06/2023	Liu, Carol	Attend meeting with [redacted] and counsel regarding Greensaver data upload and issues identified with uploaded files; draft summary of meeting discussion and post-meeting action items
04/06/2023	Moses, Rachel	Prepare for [redacted] call & participate in call with [redacted] & Receiver; correspondence to M. Konyukhova re Action Items
04/10/2023	Moses, Rachel	Receipt of correspondence from P. Yang re [redacted] & Action Items
04/11/2023	Liu, Carol	Coordinate and schedule follow-up status update call regarding action items
04/11/2023	Moses, Rachel	Exchange correspondence with P. Yang et al re [redacted] & Action Items call; receipt of correspondence from M. Rotundo re McCarthy motion
04/17/2023	Liu, Carol	Attend and take notes at Greensaver/[redacted] follow-up meeting regarding action items of missing data and progress of [redacted] review
04/17/2023	Moses, Rachel	Exchange correspondence with M. Rotunda re McCarthy's motion & the Receiver's Motion; prepare for call with [redacted] & Receiver & engaged in call
04/19/2023	Moses, Rachel	Correspondence from M. Rotundo re McCarthy's motion & amendments to Notice of Motion; exchange correspondence with S. Warner re independent contractor
04/20/2023	Zinman, Andrew	Receive and review correspondence and contract from client; redraft Independent Contractor Agreement; correspondence re same
04/20/2023	Moses, Rachel	engaged re Independent Contractor Agreement
04/21/2023	Moses, Rachel	Correspondence to S. Warner re Independent Contractor Agreement
04/24/2023	Moses, Rachel	Receipt of correspondence from A. Weizman re McCarthy's Motion Record
05/01/2023	Moses, Rachel	Exchange correspondence with S. Warner re independent consultant to collect air
05/10/2023	Moses, Rachel	Exchange correspondence with S. Warner & B. Gelman re Enbridge & Teso
05/31/2023	Moses, Rachel	Exchange correspondence with B. Gelman re claim against Greensaver & review statement of claim

MINDEN GROSS LLP

Invoice Date:	29-Sep-2023
Invoice Number:	3027111
Matter Number:	4131291

Date	Name	Description
06/02/2023	Moses, Rachel	Receipt of correspondence from T. McElroy re [redacted] & cyber insurance policy
06/06/2023	Moses, Rachel	Correspondence from S. Warner & correspondence to S. Brouillette re fire loss claim
06/09/2023	Moses, Rachel	Review correspondence from T. McElroy re [redacted] Commercial Policy
06/13/2023	Moses, Rachel	Telephone call and review/revise correspondence exchange with A. Gelman & E. Golden re TD claim
06/14/2023	Moses, Rachel	Telephone call and review correspondence exchange between B. Gelman and E. Golden
06/15/2023	Moses, Rachel	Review correspondence from B. Gelman re [redacted] and D & O and E & O claim
06/16/2023	Moses, Rachel	Telephone call and exchange correspondence with C. Young re proceedings against Greensaver and correspondence with B. Gelman re same
06/19/2023	Moses, Rachel	Exchange correspondence with B. Gelman and S. Warner re Fire Loss claim and documents for insurer
06/20/2023	Moses, Rachel	Exchange correspondence with S. Warner re Fire & Loss claim and correspondence to C. Young re same
06/21/2023	Moses, Rachel	Review correspondence from P. Yang re insurance policy to lapse
06/23/2023	Moses, Rachel	Review correspondence from B. Gelman and S. Warner re [redacted] and D & O policy
06/28/2023	Moses, Rachel	Review correspondence from B. Gelman re [redacted] statements
06/29/2023	Moses, Rachel	Review correspondence from B. Gelman to A. Chhoeu re [redacted] payable ledger
06/30/2023	Moses, Rachel	Review correspondence from E. Golden re [redacted]
07/04/2023	Moses, Rachel	Telephone call with B. Gelman re [redacted]
07/05/2023	Moses, Rachel	Telephone call with E. Golden re TD claim and correspondence from B. Gelman
07/14/2023	Moses, Rachel	Telephone call with B. Gelman re correspondence from E. Golden and to review correspondence from E. Golden and B. Gelman re TD claim
07/17/2023	Moses, Rachel	Telephone call & exchange correspondence with B. Gelman re response to E. Golden re TD claim
07/18/2023	Moses, Rachel	Review various correspondence from B. Gelman re TD claim
07/21/2023	Moses, Rachel	Receipt of correspondence from T. McElroy re response to E. Golden; telephone conference with B. Gelman re response to E. Golden;
07/27/2023	Moses, Rachel	Prepare correspondence to E. Golden re A/R and TD claim
08/16/2023	Moses, Rachel	Exchange correspondence with B. Gelman re response to E. Golden and TD claim
08/17/2023	Moses, Rachel	Exchange correspondence with B. Gelman re [redacted] and amounts owing
08/18/2023	Moses, Rachel	Engaged in file review and to draft response to E. Golden re [redacted] claim and telephone call and exchange correspondence with B. Gelman
08/21/2023	Moses, Rachel	Correspondence from E. Golden re [redacted]
08/21/2023	Moses, Rachel	Exchange correspondence with B. Gelman and T. McElroy re response to [redacted] claim
08/22/2023	Moses, Rachel	Correspondence to E. Golden re [redacted] claim and exchange correspondence with B. Gelman re [redacted] claim

MINDEN GROSS LLP

Invoice Date:	29-Sep-2023
Invoice Number:	3027111
Matter Number:	4131291

Date	Name	Description
08/28/2023	Moses, Rachel	Telephone call with E. Golden re [redacted] claim and exchange correspondence with C. Kopach re Teams meeting and exchange correspondence with B. Gelman and T. McElroy re same
08/29/2023	Moses, Rachel	Exchange correspondence with C. Kopach et al. re Teams call
08/29/2023	Moses, Rachel	Exchange correspondence with B. Gelman et al. re Teams call on [redacted]
08/31/2023	Moses, Rachel	Prepare correspondence to M. Konyukhova re [redacted] and correspondence to K. Kraft and B. Gelman re same;
08/31/2023	Moses, Rachel	Telephone conference and exchange correspondence with T. McElroy and E. Golden re next steps and exchange correspondence with G. Gelman re [redacted] TD claim; review and telephone conference with M. Konyukhova re [redacted] and exchange correspondence with B. Gelman and S. Warner;
09/01/2023	Moses, Rachel	Receipt of correspondence from K. Kraft re [redacted] exchange correspondence with S. Warner re [redacted] exchange correspondence with E. Golden et al re Teams call on [redacted] receipt of correspondence from B. Gelman re [redacted]
09/05/2023	Moses, Rachel	Correspondence from B. Gelman re [redacted] and Team's call on TD & [redacted] claim
09/05/2023	Moses, Rachel	Correspondence from K. Kraft re Enbridge and [redacted] and exchange correspondence with B. Gelman re same
09/07/2023	Moses, Rachel	Correspondence from T. McElroy and E. Golden re [redacted] inquiries
09/08/2023	Moses, Rachel	Correspondence with E. Golden re [redacted] & invoices to be produced
09/08/2023	Moses, Rachel	Correspondence from M. Rotundo re motion against Greensaver re employment issue
09/13/2023	Moses, Rachel	Receipt of correspondence from T. McElroy and B. Gelman re [redacted] invoices and correspondence to E. Golden re same
09/14/2023	Moses, Rachel	Correspondence with M. Konyukhoua re [redacted] and [redacted]
09/14/2023	Moses, Rachel	Exchange correspondence with B. Gelman and S. Warner re [redacted] and outstanding action items
09/14/2023	Moses, Rachel	Telephone call with S. Warner re [redacted]
09/15/2023	Moses, Rachel	Correspondence from T. Janko and B. Gelman re privacy issue and [redacted] and Enbrdige
09/18/2023	Moses, Rachel	Telephone call and exchange correspondence with T. Banks and K. Kraft and B. Gelman re [redacted] and [redacted]
09/19/2023	Moses, Rachel	Exchange correspondence with B. Gelman, E. Golden and T. McElroy re [redacted] invoices
09/20/2023	Moses, Rachel	Receipt of correspondence from T. McElroy re [redacted] invoices and TD claim
09/22/2023	Moses, Rachel	Exchange various communications with B. Gelman, K. Kraft, T. Banks and [redacted] and Enbridge re privacy issue

Timekeeper Summary

Name	Timekeeper Title	Hours	Rate	Amount
Liu, Carol	Associate	2.70	240.00	648.00
Moses, Rachel	Partner	20.90	595.00	12,435.50
Zinman, Andrew	Partner	2.50	595.00	1,487.50

Invoice Date:	29-Sep-2023
Invoice Number:	3027111
Matter Number:	4131291

Name	Timekeeper Title	Hours	Rate	Amount
Total		**26.10**		**$14,571.00**

Cost Summary

Description	Amount
Photocopy/Document Impression	9.50
Total	**$9.50**

MINDEN GROSS LLP

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145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
WWW.MINDENGROSS.COM

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

In Account With

Date	29-Sep-2023
Invoice Number	3027111
GST/HST Reg. #	11943 7556 RT
File Number	4131291

REMITTANCE COPY

The Urban Environment Centre (Toronto) (TD Receivership)

Invoice Date	**Invoice Number**	**Balance Due**
Current Invoice		
09/29/2023	3027111	$16,475.97
Balance Due		$16,475.97

REMITTANCE ADVICE

Canadian Dollar Wire Payments:		**Canadian Dollar EFT Payments:**		**Cheque Payments:**
Royal Bank of Canada 200 Bay Street Toronto, Ontario,M5J2J2		Royal Bank of Canada 200 Bay Street Toronto, Ontario,M5J2J2		Minden Gross LLP Barristers & Solicitors ACCOUNTS RECEIVABLE
Bank No:	003	Bank No:	003	145 King Street West, Suite 2200
Transit No:	06012	Transit No:	06012	Toronto, ON, Canada, M5H4G2
Account No:	060121022276	Account No:	1022276	
SWIFT Code:	ROYCCAT2	Beneficiary:	Minden Gross LLP	***Please return remittance advice(s) with cheque***
Beneficiary:	Minden Gross LLP			

Please email Wire/EFT payment detailsto payments@mindengross.com referencing invoice number(s) being paid

Interac E-transfer Payments: Using Online Banking App or Website
Payee Name: Minden Gross LLP
Email: payments@mindengross.com
Please include the invoice number(s) in the e-transfer notes

For inquiries or copy of invoices, please contact:Payments (416) 369-4328 / E-mail: payments@mindengross.com

MINDEN GROSS LLP
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TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
WWW.MINDENGROSS.COM

IN ACCOUNT WITH

DATE	31-Dec-2023
INVOICE NUMBER	3030436
GST/HST REG. #	11943 7556 RT
FILE NUMBER	4131291

PERSONAL AND CONFIDENTIAL

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

RE: The Urban Environment Centre (Toronto) (TD Receivership)

For professional services:

		Currency: CAD
Our Fees		9,735.50
GST/HST:		1,265.62
Total Fees and GST/HST:		11,001.12
Disbursements	3.51	
GST/HST on taxable disbursements:	0.46	
Total disbursements and GST/HST:	3.97	3.97
Total Amount Due		**$11,005.09**

Minden Gross LLP

Invoice Date:	31-Dec-2023
Invoice Number:	3030436
Matter Number:	4131291

Time Detail

Date	Name	Description
09/26/2023	Moses, Rachel	Prepare for Teams call with [redacted] Enbridge and Receiver re [redacted] and to attend Teams call and exchange correspondence with B. Gelman and T. Banks re [redacted]
09/27/2023	Moses, Rachel	Exchange correspondence with B. Gelman re [redacted] TD claim and [redacted]
09/28/2023	Moses, Rachel	Correspondence to E. Golden re [redacted] and TD claim
09/28/2023	Moses, Rachel	Exchange correspondence with S. Warner and B. Gelman re [redacted]
09/28/2023	Moses, Rachel	Correspondence with T. Bank re protocol and search terms
09/29/2023	Moses, Rachel	Correspondence from K. Kraft re privacy issue
10/02/2023	Moses, Rachel	Review [redacted] Enbridge Protocol and exchange correspondence with T. Banks, K. Kraft et al and telephone call and exchange correspondence with B. Gelman et al re [redacted] and Protocol
10/02/2023	Moses, Rachel	Exchange correspondence with E. Golden and B. Gelman re TD claim
10/02/2023	Moses, Rachel	Correspondence from B. Gelman re HST and Bankruptcy
10/03/2023	Moses, Rachel	Telephone call with S. Warner re [redacted] issue
10/03/2023	Moses, Rachel	Correspondence exchange with A. Pennings and B. Gelman re HST and impact on TD claim
10/03/2023	Moses, Rachel	Correspondence from M. McCann re [redacted] and Enbridge
10/04/2023	Moses, Rachel	Exchange correspondence with S. Warner re call with M. McCann re [redacted]
10/04/2023	Moses, Rachel	Teams call with S. Warner, M. McCann re [redacted]
10/10/2023	Moses, Rachel	Telephone call and exchange correspondence with E. Golden, B. Gelman, T. McElroy and C. Kopach re [redacted]
10/10/2023	Moses, Rachel	Receipt of correspondence from S. Warner re Quote from IT re [redacted]
10/10/2023	Moses, Rachel	Exchange correspondence with T. Banks and K. Kraft re protocol status
10/11/2023	Moses, Rachel	Exchange correspondence with C. Kopach re [redacted] and TD claim and exchange correspondence with B. Gelman re same
10/12/2023	Cavarzan, Christine	Email to M. Konyukhova;
10/12/2023	Moses, Rachel	Engaged in letter to [redacted] re document production for TD claim
10/12/2023	Moses, Rachel	Telephone call with B. Gelman re letter to [redacted]
10/13/2023	Moses, Rachel	Correspondence from B. Gelman re HST
10/16/2023	Moses, Rachel	Review correspondence exchange between E. Golden and B. Gelman re HST issue
10/16/2023	Moses, Rachel	Review correspondence from K. Kraft re protocol for [redacted] and exchange correspondence with Receiver re same
10/16/2023	Moses, Rachel	Correspondence to M. Konyukhova re amounts owing to Receiver
10/17/2023	Moses, Rachel	Exchange correspondence with K. Kraft et al re [redacted] and exchange correspondence with B. Gelman et al re same and correspondence exchange with M. McCann re electronic search

MINDEN GROSS LLP

Invoice Date:	31-Dec-2023
Invoice Number:	3030436
Matter Number:	4131291

Date	Name	Description
10/18/2023	Moses, Rachel	Exchange correspondence with P. Yang and M. Konyukhou re payment amount to Receiver by [redacted] and telephone call with M. Konyukhou re same and telephone call and correspondence with B. Gelman re [redacted] payment and [redacted] Box
10/19/2023	Moses, Rachel	Correspondence exchange with B. Gelman, S. Warner and K. Furfaro re [redacted] payment and [redacted] boxes to be delivered
10/20/2023	Moses, Rachel	Receipt of correspondence from S. Warner re privacy issue and review of documents
10/22/2023	Moses, Rachel	Correspondence to S. Warner re [redacted] and exchange correspondence with M. McCann re electronic review search
10/23/2023	Moses, Rachel	Receipt of correspondence from M. Konyukhova re production request and correspondence to E. Golden re same
10/23/2023	Moses, Rachel	Exchange correspondence with S. Warner re [redacted]
10/24/2023	Moses, Rachel	Exchange correspondence with M. McCann re electronic search of terms re [redacted]
10/25/2023	Moses, Rachel	Exchange correspondence with M. McCann re electronic search and exchange correspondence with B. Gelman and K. Kraft re privacy issue
10/26/2023	Moses, Rachel	Exchange correspondence with T. Banks and M. McCann re Joint Direction
10/27/2023	Moses, Rachel	Exchange correspondence with E. Golden and B. Gelman re TD claim
10/27/2023	Moses, Rachel	Correspondence to C. Young and B. Gelman re claim against Greensaver by El-Sayed
10/30/2023	Moses, Rachel	Telephone call and exchange correspondence with B. Gelman and S. Warner re El-Sayed claim and document production
10/30/2023	Moses, Rachel	Engaged in documentation production and correspondence to C. Young
11/02/2023	Moses, Rachel	Exchange correspondence with T. Banks and M. McCann re [redacted]
11/04/2023	Moses, Rachel	Correspondence from M. McCann re [redacted]
11/06/2023	Moses, Rachel	Correspondence to T. Banks re privacy issue
11/09/2023	Moses, Rachel	Review correspondence from P. Yang re [redacted] production of invoices
11/10/2023	Moses, Rachel	Correspondence to B. Gelman and E. Golden re [redacted] production of invoices
11/15/2023	Moses, Rachel	Receipt of correspondence from M. Mccann re privacy issue
11/16/2023	Moses, Rachel	Receipt of correspondence from C. Henderson re exercise of option
11/17/2023	Moses, Rachel	Correspondence to T. Banks et al re [redacted]
11/20/2023	Moses, Rachel	Review correspondence from K. Kraft re [redacted]
11/21/2023	Moses, Rachel	Exchange correspondence with T. Banks, K. Kraft et al re [redacted] and exchange correspondence with M. Mccann re [redacted]
11/22/2023	Moses, Rachel	Teams call with K. Kraft and T. Banks
11/23/2023	Moses, Rachel	Exchange correspondence with M. Mccann, K. Kraft and B. Gelman re Teams call on [redacted]
11/24/2023	Moses, Rachel	Receipt of correspondence from K. Kraft and S. Shah re [redacted] meeting
11/27/2023	Moses, Rachel	Exchange various correspondence with S. Shah, T. Banks et al re meeting for [redacted]
11/29/2023	Moses, Rachel	Attend Teams call with T. Banks et al re [redacted]
11/29/2023	Moses, Rachel	Receipt of correspondence from T. Banks et al re deletion of files

MINDEN GROSS LLP

Invoice Date:	31-Dec-2023
Invoice Number:	3030436
Matter Number:	4131291

Date	Name	Description
11/30/2023	Moses, Rachel	Telephone call with B. Gelman re privacy issue
12/04/2023	Moses, Rachel	Exchange correspondence with A. Weizman re motion re YIP Litigation and confirmation to Court
12/06/2023	Moses, Rachel	Exchange correspondence with S. Warner re [redacted]
12/08/2023	Moses, Rachel	Teams call with M. Mccann et al re [redacted] and redactions
12/08/2023	Moses, Rachel	Correspondence from M. Mccann re next steps
12/12/2023	Moses, Rachel	Exchange correspondence with S. Warner re privacy issue
12/12/2023	Moses, Rachel	Correspondence with K. Kraft et al re privacy issue
12/13/2023	Moses, Rachel	Exchange correspondence and call with K. Kraft et al re privacy issue
12/13/2023	Moses, Rachel	Telephone call with B. Gelman and S. Warner re privacy issue

Timekeeper Summary

Name	Timekeeper Title	Hours	Rate	Amount
Cavarzan, Christine	Clerk	0.20	185.00	37.00
Moses, Rachel	Partner	16.30	595.00	9,698.50
Total		**16.50**		**$9,735.50**

Cost Summary

Description	Amount
Telephone Long Distance Charges	3.51
Total	**$3.51**

MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
WWW.MINDENGROSS.COM

IN ACCOUNT WITH

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto, ON M4T 1A3
Attention: Bryan Gelman

DATE	31-Dec-2023
INVOICE NUMBER	3030436
GST/HST REG. #	11943 7556 RT
FILE NUMBER	4131291

REMITTANCE COPY

The Urban Environment Centre (Toronto) (TD Receivership)

Invoice Date	Invoice Number	Balance Due
Current Invoice		
12/31/2023	3030436	$11,005.09
Balance Due		$11,005.09

REMITTANCE ADVICE

Canadian Dollar Wire Payments:		Canadian Dollar EFT Payments:		Cheque Payments:
Royal Bank of Canada 200 Bay Street Toronto, Ontario, M5J 2J2		Royal Bank of Canada 200 Bay Street Toronto, Ontario, M5J 2J2		Minden Gross LLP Barristers & Solicitors ACCOUNTS RECEIVABLE 145 King Street West, Suite 2200 Toronto, ON, Canada, M5H 4G2
Bank No:	003	Bank No:	003	
Transit No:	06012	Transit No:	06012	
Account No:	060121022276	Account No:	1022276	*Please return remittance advice(s) with cheque*
SWIFT Code:	ROYCCAT2	Beneficiary:	Minden Gross LLP	
Beneficiary:	Minden Gross LLP			

Please email Wire/EFT payment details to payments@mindengross.com referencing invoice number(s) being paid

Interac E-transfer Payments: Using Online Banking App or Website
Payee Name: Minden Gross LLP
Email: payments@mindengross.com
Please include the invoice number(s) in the e-transfer notes

For inquiries or copy of invoices, please contact: Payments (416) 369-4328 / E-mail: payments@mindengross.com

ACCOUNTS DUE WHEN RENDERED. ALL AMOUNTS OVERDUE 30 DAYS OR MORE WILL BEAR INTEREST AT THE RATE OF 1.3% PER ANNUM AS PROVIDED FOR IN SECTION 128 OF THE COURTS OF JUSTICE ACT, R.S.O. 1990, PURSUANT TO THE SOLICITORS ACT.

This is Exhibit “B” referred to in the Affidavit of Rachel Moses sworn by Rachel Moses before me at the City of Toronto, in the Province of Ontario, on January 27, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (or as may be)

Emily Oladosu (LSO # P06251)

Invoice Num: 22504041

March 17, 2025

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto ON
M4T 1A3
Attention: Bryan Gelman

IN ACCOUNT WITH
Fogler, Rubinoff LLP
Scotia Plaza
40 King Street West, Suite 2400
P.O. Box #215
Toronto, ON
M5H 3Y2
Telephone: 416-864-9700
Fax: 416-941-8852
www.foglers.com

Our File: **A3335 / 236300**
The Urban Environment Centre (Toronto), c.o.b. as Greensaver

FOR PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter to March 17, 2025.

Our Fees for Professional Services	$19,403.50
Total Disbursements	$0.00
Total Fees and Disbursements	$19,403.50
HST @ 13% on Fees and Taxable Disbursements	$2,522.46
Total Fees, Disbursements and Taxes this Bill	**$21,925.96**
Balance Due:	**$21,925.96**

THIS IS OUR ACCOUNT HEREIN
FOGLER, RUBINOFF LLP

THIS ACCOUNT BEARS INTEREST, COMMENCING ONE MONTH AFTER DELIVERY, AT THE RATE OF 5.30% PER ANNUM AS AUTHORIZED BY THE SOLICITORS' ACT. ANY DISBURSEMENTS NOT POSTED TO YOUR ACCOUNT ON THE DATE OF THIS STATEMENT WILL BE BILLED LATER.

E. & O.E. **GST/HST No : R119420859**
Please return a copy of this account with your payment. Thank you.

Rachel Moses

Invoice Num: 22504041

March 17, 2025

Albert Gelman Inc.
60 Shaftesbury Avenue
Toronto ON
M4T 1A3
Attention: Bryan Gelman

IN ACCOUNT WITH
Fogler, Rubinoff LLP
Scotia Plaza
40 King Street West, Suite 2400
P.O. Box #215
Toronto, ON
M5H 3Y2
Telephone: 416-864-9700
Fax: 416-941-8852
www.foglers.com

Our File: **A3335 / 236300**
The Urban Environment Centre (Toronto), c.o.b. as Greensaver

FOR PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter, including:

Date	Lawyer	Description	Hrs	Fees
Jan-18-24	RM	Communication with B. Gelman re status of privacy issue.	0.10	68.50
Jan-22-24	RM	Communication from B. Gelman re update on privacy issue and [redacted] payment to receiver.	0.10	68.50
Jan-24-24	RM	Communications with B. Gelman re outstanding privacy issue and protocol and settlement with [redacted] and Enbridge.	0.20	137.00
Feb-07-24	RM	File review and correspondence with T. Banks, M. Konyukhova, and P. Yang.	0.50	342.50
Feb-09-24	RM	Communication from E. Golden re TD claim.	0.10	68.50
Feb-09-24	RM	Communication from K. Kraft re [redacted] and next steps from [redacted]	0.10	68.50
Feb-11-24	RM	Communication to K. Kraft and T. Banks re privacy issue update.	0.10	68.50
Feb-12-24	RM	Teams call with M. Konyukhova, P. Yang et al re settlement of amounts owing to the Receiver.	0.20	137.00
Feb-22-24	RM	Communications with C. Kopach re consent to TD Claim and to review TD claim; communications with B. Gelman re consent.	0.30	205.50
Feb-27-24	RM	Communication from E. Golden re TD claim and request for Receiver's SRD.	0.10	68.50
Mar-01-24	RM	Communications between E. Golden and S. Warner re TD claim and documents.	0.10	68.50
Mar-14-24	RM	Communication from C. Kopach re approval to issue TD claim.	0.10	68.50

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Date	Lawyer	Description	Hrs	Fees
Mar-28-24	RM	Communications with C. Kopach re TD statement of claim and review same with endorsement re acceptance of service.	0.20	137.00
Apr-10-24	RM	Communications with T. Banks re privacy issue and [redacted] position; communications with M. Konyukhova re [redacted] payment to Receiver.	0.20	137.00
Apr-12-24	RM	Communications with S. Shah and B. Gelman re [redacted] Privacy Issue [redacted] and discussions with Enbridge to resolve same.	0.20	137.00
Apr-16-24	RM	Communication with M. Konyukhova re [redacted] offer to settle with the Receiver re outstanding WIP.	0.10	68.50
Apr-17-24	RM	Communications with P. Yang re [redacted] payment and privacy issue.	0.10	68.50
Apr-24-24	RM	Communications from B. Gelman and E. Golden re recovery and possible bankruptcy of debtor companies.	0.20	137.00
Apr-30-24	RM	Communications with B. Gelman and P. Yang re [redacted] settlement offer and finalizing terms with Receiver.	0.20	137.00
May-01-24	RM	Communication from P. Yang re [redacted] payment to receiver and negotiations with Enbridge over privacy issue.	0.10	68.50
May-07-24	RM	Communication from E. Golden re bankruptcy of debtors; communications with P. Yang and B. Gelman re [redacted] offer to settle and call to discuss next steps.	0.40	274.00
May-08-24	RM	Review file for call with [redacted] Teams call with M. Konyukhova, P. Yang, and B. Gelman re [redacted] payment to Receiver and privacy issues; communications with B. Gelman re TD claim and bankruptcy.	0.60	411.00
May-23-24	RM	Correspondence with M. Konyukhova re [redacted] and receivership settlement.	0.10	68.50
May-28-24	RM	Communications with P. Yang re [redacted] and payment to receiver.	0.10	68.50
Jun-05-24	RM	Communications with P. Yang and B. Gelman re [redacted] offer to settle; communications with K. Kraft re outstanding Enbridge offer to settle.	0.40	274.00
Jun-06-24	RM	Communications with B. Gelman re insurance coverage re TD claim; communications with B. Gelman and P. Yang re [redacted] offer to settle and $200,000 reduction for fees/costs.	0.60	411.00
Jun-07-24	RM	Communications with B. Gelman, S. Warner and A. Pennings re [redacted] offer to settle and reduction fee.	0.60	411.00
Jun-08-24	RM	Communication to M. Konyukhova re [redacted] offer to settle.	0.10	68.50
Jun-10-24	RM	Communications with M. Konyukhova re minutes of settlement and timing of payment.	0.10	68.50

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Date	Lawyer	Description	Hrs	Fees
Jun-17-24	RM	Communication from B. Gelman re [redacted] minutes of settlement.	0.10	68.50
Jun-18-24	RM	Communication from M. Konyukhova re [redacted] settlement and [redacted]	0.10	68.50
Jun-21-24	RM	Communications with P. Yang re [redacted] settlement.	0.10	68.50
Jun-27-24	RM	Communication from P. Yang re Minutes of Settlement.	0.10	68.50
Jun-28-24	RM	Communication from B. Gelman re minutes of settlement and questions for receiver to answer.	0.10	68.50
Jul-02-24	RM	Engaged reviewing Minutes of Settlement and communications with B. Gelman and S. Warner re settlement.	1.30	890.50
Jul-04-24	RM	Communications with B. Gelman and S. Warner re [redacted] minutes of settlement.	0.10	68.50
Jul-08-24	RM	Teams meeting with B. Gelman and S. Warner re settlement documents on [redacted] communication to P. Yang and M. Konyukhova re Minutes of Settlement; review responses from Receiver to [redacted] questions.	0.90	616.50
Jul-09-24	RM	Communications with B. Gelman, S. Warner, P. Yang and M. Konyukhova re settlement documents and concept of confidentiality; review of documents re MSA and SOW.	0.90	616.50
Jul-10-24	RM	Communications with B. Gelman and S. Warner re Minutes of Settlement for [redacted] communications with C. Young re update on receivership.	0.40	274.00
Jul-18-24	RM	Communication from B. Gelman re [redacted] Minutes of Settlement.	0.10	68.50
Jul-18-24	RM	Communication with B. Gelman re [redacted] Minutes of Settlement.	0.10	68.50
Jul-23-24	RM	Communications with P. Yang re finalizing Minutes of Settlement.	0.10	68.50
Jul-26-24	RM	Communication from B. Gelman re [redacted] Minutes of Settlement.	0.10	68.50
Jul-29-24	RM	Revise [redacted] Minutes of Settlement and communications with B. Gelman and S. Warner re same and sealing order request.	0.70	479.50
Jul-30-24	RM	Communication with B. Gelman re revisions to Minutes of Settlement.	0.10	68.50
Jul-31-24	RM	Communications with S. Warner and P. Yang re revised Minutes of Settlement for [redacted]	0.20	137.00
Aug-02-24	RM	Communication from P. Yang and B. Gelman and S. Warner re answers from the Receiver to [redacted] questions.	0.20	137.00
Aug-04-24	RM	Communication to P. Yang re answers from Receiver to [redacted] questions.	0.10	68.50
Aug-06-24	RM	Communications from P. Yang and S. Warner re [redacted] minutes of settlement.	0.20	137.00

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Date	Lawyer	Description	Hrs	Fees
Aug-16-24	RM	Review correspondence and revised Minutes of Settlement from P. Yang re [redacted] settlement.	0.20	137.00
Aug-20-24	RM	Communications with P. Yang re [redacted] call to discuss minutes of settlement.	0.10	68.50
Aug-21-24	RM	Communications to S. Warner and P. Yang re meeting to discuss [redacted] minutes of settlement.	0.10	68.50
Aug-23-24	RM	Communication with S. Warner and P. Yang re call with [redacted] to discuss minutes of settlement.	0.20	137.00
Sep-05-24	RM	Prepare for [redacted] meeting; participate in meeting with [redacted] and receiver re minutes of settlement and [redacted] communications with B. Gelman and S. Warner; communications with M. Konyukhova re minutes of settlement.	1.80	1,233.00
Sep-08-24	RM	Communication from S. Warner re Microsoft and treatment of email accounts and Danbury's destruction protocol.	0.10	68.50
Sep-09-24	RM	Communications with B. Gelman re insurance claim and impact on [redacted] minutes of settlement.	0.10	68.50
Sep-11-24	RM	Communication from S. Warner re [redacted] settlement.	0.10	68.50
Sep-12-24	RM	Communications with B. Gelman and S. Warner re [redacted] settlement and call to finalize.	0.10	68.50
Sep-12-24	RM	Communications with S. Warner re response to [redacted] communications with M. Konyukhova re follow up questions.	0.20	137.00
Sep-16-24	RM	Communication from P. Yang re [redacted] settlement and clarification of follow up questions.	0.10	68.50
Sep-17-24	RM	Communications with S. Warner re P. Yang request on laptops under [redacted] settlement.	0.20	137.00
Sep-18-24	RM	Communications with P. Yang, B. Gelman and M. Spence re demand by The Brick for payment and cease and desist letter from Receiver; engaged re [redacted] release and communication to T. McElroy.	0.70	479.50
Sep-19-24	RM	Communication from T. McElroy and comments on Minutes of Settlement with [redacted]	0.10	68.50
Sep-20-24	RM	Communications from P. Yang and B. Gelman re [redacted] letter to the Brick.	0.10	68.50
Sep-23-24	RM	Review communications from P. Yang re The Brick and [redacted]	0.10	68.50
Sep-24-24	RM	Communication to T. McElroy re Minutes of Settlement with [redacted] and TD position; communications with B. Gelman et al and G. Nakonechny re The Brick response.	0.30	205.50
Sep-25-24	RM	Teams call with B. Gelman et al re [redacted] WIP payment, The Brick demand and Enbridge claim.	0.50	342.50
Oct-02-24	RM	Communications with B. Gelman re response from the Brick.	0.10	68.50
Oct-15-24	RM	Communications with T. McElroy, C. Kopach and M. Konyukhova re [redacted] and WIP issue and settlement.	0.30	205.50

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Date	Lawyer	Description	Hrs	Fees
Oct-16-24	RM	Communications with P. Yang and C. Kopach re minutes of settlement and solicitors' undertaking.	0.10	68.50
Oct-23-24	RM	Communications with C. Kopach and B. Gelman re TD's undertaking of confidentiality re [redacted] settlement.	0.40	274.00
Oct-24-24	RM	Communication from P. Yang re NDA not required by [redacted] and communication to B. Gelman re status of settlement with [redacted] on WIP.	0.10	68.50
Oct-28-24	RM	Communications exchange with B. Gelman re TD position on [redacted] settlement.	0.10	68.50
Nov-05-24	RM	Communication from B. Gelman re status of TD instructions on confidentiality provision of settlement with [redacted]	0.10	68.50
Nov-07-24	RM	Communications with C. Young re discharge of receiver and stay of proceedings; communications to C. Kopach re instructions from TD on [redacted] settlement.	0.30	205.50
Nov-11-24	RM	Communications with C. Kopach re [redacted] settlement and terms of settlement; Communication with B. Gelman re distributions; Communications with C. Young re stay of proceedings and discharge of receiver.	0.60	411.00
Nov-13-24	RM	Communications from C. Kopach and B. Gelman re Enbridge and remaining issues to be addressed by receiver, including timing of discharge.	0.10	68.50
Nov-15-24	RM	Communication from T. McElroy re [redacted] and receivership.	0.10	68.50
Nov-27-24	RM	Communication from B. Gelman re [redacted] and receivership.	0.10	68.50
Dec-10-24	RM	Communication from P. Yang re [redacted] settlement.	0.10	68.50
Dec-12-24	RM	Communication from T. McElroy re [redacted] and receivership.	0.10	68.50
Dec-16-24	RM	Communications with B. Gelman re [redacted] settlement.	0.10	68.50
Dec-18-24	RM	Communications with P. Yang and C. Kopach re [redacted] settlement.	0.20	137.00
Dec-19-24	RM	Communications with C. Kopach re [redacted] settlement and instructions from TD.	0.20	137.00
Dec-20-24	RM	Communications with E. Golden re [redacted] settlement and TD insurance claim.	0.10	68.50
Dec-23-24	RM	Communications with B. Gelman and C. Kopach re Minutes of Settlement and [redacted]	0.10	68.50
Dec-24-24	RM	Communications with C. Kopach re TD insurance claim and [redacted] settlement on WIP.	0.20	137.00
Jan-07-25	RM	Communication with C. Kopach re [redacted] settlement and requirement for Court Approval.	0.30	219.00
Jan-08-25	RM	Communications with B. Gelman re [redacted] settlement and term of settlement approval.	0.20	146.00

fogler rubinoff

Date	Lawyer	Description	Hrs	Fees
Jan-10-25	RM	Communications with B. Gelman and C. Kopach re [redacted] settlement and court approval and consideration of caselaw re Justice Mesbur and Justice Dietrich decisions.	1.10	803.00
Jan-10-25	CF	Call with Rachel Moses re advice on potential motion for court approval of settlement; Review and provide precedents and advice re same.	0.40	332.00
Jan-13-25	RM	Communication to C. Kopach re [redacted] settlement and TD.	0.10	73.00
Jan-14-25	RM	Communications with B. Gelman, C. Kopach, and E. Goldin re [redacted] settlement and TD position.	1.10	803.00
Jan-14-25	CF	Review email from TD counsel re questions and issues raised and advice re same.	0.10	83.00
Jan-19-25	RM	Communications with P. Yang, C. Kopach and B. Gelman re settlement with [redacted] and receiver's draft report.	0.20	146.00
Jan-22-25	RM	Communication from B. Gelman re [redacted] Settlement.	0.10	73.00
Jan-24-25	RM	Communication from B. Gelman re [redacted] settlement.	0.10	73.00
Jan-28-25	RM	Communications with C. Kopach, B. Gelman and P. Yang and to review file re minutes of settlement and outstanding questions requiring clarification.	0.30	219.00
Jan-29-25	RM	Communication from B. Gelman re Enbridge negotiations on WIP.	0.10	73.00
Feb-06-25	RM	Communications with B. Gelman and S. Warner re report to C. Kopach on Receiver's negotiations with Enbridge on WIP.	0.10	73.00
Feb-12-25	RM	Review Minutes of Settlement for finalization and prepare answers to [redacted] on data, laptops and destruction of information and communications with S. Warner and B. Gelman re same.	1.10	803.00
Feb-13-25	RM	Communications with S. Warner, B. Gelman re response to [redacted] in connection with laptops and data and destruction of information re same; communication to P. Yang re answers to [redacted] questions re data; review Minutes of Settlement with B. Gelman.	0.70	511.00
Feb-23-25	RM	Communication from B. Gelman re [redacted] settlement.	0.10	73.00
Feb-24-25	RM	Communications with B. Gelman re [redacted] settlement and final report of receiver for discharge; communication to P. Yang re status of settlement with [redacted] reivew first report of the Receiver for hearing.	0.20	146.00
Feb-25-25	RM	Communication from P. Yang re [redacted] settlement.	0.10	73.00
Mar-11-25	RM	Communication from B. Gelman re status of [redacted] settlement.	0.10	73.00
Mar-12-25	RM	Communications from P. Yang and B. Gelman re [redacted] Settlement.	0.10	73.00

fogler rubinoff

Date	Lawyer	Description	Hrs	Fees
Mar-14-25	RM	Communications with P. Yang, S. Warner and B. Gelman re follow up questions on debtor's lap top and personal / private information.	0.30	219.00
		TOTAL FEES:		**$19,403.50**
		OUR FEE HEREIN:		**$19,403.50**

Disbursements

Total Disbursements	$0.00
Total Fees and Disbursements	$19,403.50
HST @ 13% on Fees and Taxable Disbursements	$2,522.46
Total Fees, Disbursements and Taxes this Bill	**$21,925.96**
Balance Due:	**$21,925.96**

THIS IS OUR ACCOUNT HEREIN
FOGLER, RUBINOFF LLP

THIS ACCOUNT BEARS INTEREST, COMMENCING ONE MONTH AFTER DELIVERY, AT THE RATE OF 5.30% PER ANNUM AS AUTHORIZED BY THE SOLICITORS' ACT. ANY DISBURSEMENTS NOT POSTED TO YOUR ACCOUNT ON THE DATE OF THIS STATEMENT WILL BE BILLED LATER.

E. & O.E. **GST/HST No : R119420859**
Please return a copy of this account with your payment. Thank you.

Rachel Moses

For your convenience, we have the following payment options:

- Online banking using the Bill Payment Service at most Canadian chartered banks. Please reference your file or account number in the notes box.
- Direct Deposits at a TD Branch (please provide your Fogler, Rubinoff lawyer with a copy of the cheque and deposit receipt).
- Wire transfer (please reference your file or account number).
- Electronic Funds Transfer (EFT).
- Cheque by mail or courier.

Should you require assistance, please contact our Accounts Receivable Department at 416.864.9700 x152 or by e-mail accountsreceivable@foglers.com.

MOVE ALERT: Effective December 2, 2024, our office has moved to:

Scotia Plaza
40 King Street West, Suite 2400
P.O. Box 215
Toronto, ON M5H 3Y2

All phone and email contact information will remain the same. Please update your records.

Invoice Num: 22506748

April 25, 2025

Albert Gelman Inc.
250 Ferrand Dr., Suite 403
Toronto ON
M3C 3G8
Attention: Bryan Gelman

IN ACCOUNT WITH
Fogler, Rubinoff LLP
Scotia Plaza
40 King Street West, Suite 2400
P.O. Box #215
Toronto, ON
M5H 3Y2
Telephone: 416-864-9700
Fax: 416-941-8852
www.foglers.com

fogler rubinoff

Our File: **A3335 / 236300**
The Urban Environment Centre (Toronto), c.o.b. as Greensaver

FOR PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter to April 25, 2025.

Our Fees for Professional Services	$2,336.00
Total Disbursements	$0.00
Total Fees and Disbursements	$2,336.00
HST @ 13% on Fees and Taxable Disbursements	$303.68
Total Fees, Disbursements and Taxes this Bill	**$2,639.68**
Balance Due:	**$2,639.68**

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FOGLER, RUBINOFF LLP

Rachel Moses

THIS ACCOUNT BEARS INTEREST, COMMENCING ONE MONTH AFTER DELIVERY, AT THE RATE OF 5.30% PER ANNUM AS AUTHORIZED BY THE SOLICITORS' ACT. ANY DISBURSEMENTS NOT POSTED TO YOUR ACCOUNT ON THE DATE OF THIS STATEMENT WILL BE BILLED LATER.

E. & O.E. **GST/HST No : R119420859**
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Invoice Num: 22506748

April 25, 2025

Albert Gelman Inc.
250 Ferrand Dr., Suite 403
Toronto ON
M3C 3G8
Attention: Bryan Gelman

IN ACCOUNT WITH
Fogler, Rubinoff LLP
Scotia Plaza
40 King Street West, Suite 2400
P.O. Box #215
Toronto, ON
M5H 3Y2
Telephone: 416-864-9700
Fax: 416-941-8852
www.foglers.com

Our File: **A3335 / 236300**
The Urban Environment Centre (Toronto), c.o.b. as Greensaver

FOR PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter, including:

Date	Lawyer	Description	Hrs	Fees
Mar-16-25	RM	Communications with S. Warner re responses to [redacted] follow up questions to finalize settlement.	0.20	146.00
Mar-17-25	RM	Communications from S. Warner re [redacted] follow up questions.	0.10	73.00
Mar-20-25	RM	Communication with S. Warner re response to [redacted] on further questions re privacy information.	0.10	73.00
Mar-20-25	RM	Communications with B. Gelman and S. Warner re [redacted] and settlement and detailed response to P. Yang and to review file.	1.50	1,095.00
Mar-21-25	RM	Communications with S. Warner and B. Gelman re response to follow up questions from [redacted] communication to P. Yang re Receiver's response to follow up questions.	0.50	365.00
Mar-31-25	RM	Communications with B. Gelman and P. Yang re [redacted] settlement.	0.10	73.00
Mar-31-25	RM	Communication from P. Yang re minutes of settlement and [redacted]	0.10	73.00
Mar-31-25	RM	Communication from B. Gelman re [redacted] settlement.	0.10	73.00
Apr-08-25	RM	Communication from B. Gelman re [redacted] and Minutes of Settlement.	0.10	73.00
Apr-09-25	RM	Communication to P. Yang re [redacted] and Minutes of Settlement.	0.10	73.00
Apr-14-25	RM	Communication from B. Gelman re [redacted] settlement.	0.10	73.00
Apr-21-25	RM	Communications with P. Yang and B. Gelman re [redacted] settlement.	0.20	146.00
		TOTAL FEES:		**$2,336.00**

OUR FEE HEREIN: $2,336.00

Disbursements

Total Disbursements	$0.00
Total Fees and Disbursements	$2,336.00
HST @ 13% on Fees and Taxable Disbursements	$303.68
Total Fees, Disbursements and Taxes this Bill	**$2,639.68**
Balance Due:	**$2,639.68**

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Rachel Moses

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- Cheque by mail or courier.

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40 King Street West, Suite 2400
P.O. Box 215
Toronto, ON M5H 3Y2

All phone and email contact information will remain the same. Please update your records.

This is Exhibit "C" referred to in the Affidavit of Rachel Moses sworn by Rachel Moses before me at the City of Toronto, in the Province of Ontario, on January 27, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (or as may be)

Emily Oladosu (LSO # P06251)

Invoice

Albert Gelman Inc. - Court Appointed Receiver
ATTN: Bryan A. Gelman
60 Shaftesbury Avenue
Toronto ON M4T 1A3

July 29, 2025
INVOICE: 20543522

Our Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

			HST (13.0%)
Fees for Professional Services		**$6,990.50**	$908.77
Total Fees		6,990.50	
Total Taxes		908.77	908.77
Total Invoice		**7,899.27**	
Please remit balance due:	**In Canadian Dollars**	**$7,899.27**	

Important Notice: Please Read

<u>Please make all payments by wire transfer or electronic funds transfer (EFT)</u>

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact payments.ca@gowlingwlg.com

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

July 29, 2025
INVOICE: 20543522

Albert Gelman Inc. - Court Appointed Receiver
Our Matter: G10057708
The Urban Environment Centre (Toronto) o/a
Greensaver

PROFESSIONAL SERVICES

2025-04-29	Communications from T. McElroy re Receiver's report to court; communication to P. Yang re [redacted] minutes of settlement			
	Rachel Moses	0.30	650.00/hr	195.00
2025-04-30	Communications from B. Gelman re finalizing minutes of settlement and payment of settlement amount			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-01	Communication from S. Warner re instructions to delete Gibbs software			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-02	Communications from M. Mccann and S. Warner re [redacted] data			
	Rachel Moses	0.20	650.00/hr	130.00
2025-05-05	Communications from P. Yang and S. Warner re additional information re [redacted] and data removal			
	Rachel Moses	0.20	650.00/hr	130.00
2025-05-07	Communications from P. Yang, S. Warner and B. Gelman re [redacted] data and scrubbing and settlement payment			
	Rachel Moses	0.20	650.00/hr	130.00
2025-05-09	Communication from S. Warner re [redacted] settlement and destruction of data			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-20	Communications with B. Gelman re settlement strategy with Enbridge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-21	Communications with B. Gelman re Teams call to discuss Enbridge and destruction of records			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-22	Teams meeting with B. Gelman and S. Warner re [redacted] and destruction of data; communications with S. Warner and P. Yang re compliance with section 2 of Minutes of Settlement and payment to Receiver			
	Rachel Moses	0.40	650.00/hr	260.00

2025-05-23	Communication from P. Yang re [redacted] and Enbridge data and protocol for destruction			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-26	Communications with B. Gelman re [redacted] and Enbridge data destruction			
	Rachel Moses	0.10	650.00/hr	65.00
2025-05-28	Communications with P. Yang and B. Gelman re [redacted] data destruction and case conference before a Judge on the Commercial List			
	Rachel Moses	0.40	650.00/hr	260.00
2025-05-29	Communications with C. Kopach re [redacted] settlement and status			
	Rachel Moses	0.20	650.00/hr	130.00
2025-06-03	Communications with P. Yang, B. Gelman re [redacted] settlement, Enbridge and Receiver's report for discharge			
	Rachel Moses	0.20	650.00/hr	130.00
2025-06-06	Communications with B. Gelman re confirmation of settlement funds from [redacted] and settlement with Enbridge; communications with K. Kraft re Enbridge settlement and authorization to destroy records			
	Rachel Moses	0.60	650.00/hr	390.00
2025-06-10	Communications from T. McElroy re draft report of Receiver for discharge and approval			
	Rachel Moses	0.10	650.00/hr	65.00
2025-06-14	Communication to B. Gelman and S. Warner re invoice for Receiver's cost to extract data for Enbridge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-06-16	Communications with B. Gelman and S. Warner re settlement discussions with K. Kraft re Enbridge			
	Rachel Moses	0.20	650.00/hr	130.00
2025-06-18	Review background; review and comment on receiver's report; emails with R. Moses;			
	Asim Iqbal	0.80	525.00/hr	420.00
2025-06-18	Engaged in review of Receiver's Report for discharge and communications with B. Gelman et al re same			
	Rachel Moses	0.20	650.00/hr	130.00
2025-06-23	Review and respond to correspondence with Gelman;			

	Asim Iqbal	0.20	525.00/hr	105.00
2025-06-23	Communication from B. Gelman re status on settlement with Enbridge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-06-26	Review and respond to correspondence			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-07-04	Communication from T. McElroy re Receiver's Report and distribution order			
	Rachel Moses	0.10	650.00/hr	65.00
2025-07-08	Review and respond to correspondence; prepare draft discharge order;			
	Asim Iqbal	0.80	525.00/hr	420.00
2025-07-09	Draft notice of motion; e-mail correspondence to A. Iqbal enclosing same;			
	Emily Oladosu	1.50	345.00/hr	517.50
2025-07-10	Review, consider and comment on draft Notice of Motion;			
	Asim Iqbal	0.30	525.00/hr	157.50
2025-07-10	Prepare fee affidavit;			
	Emily Oladosu	0.40	345.00/hr	138.00
2025-07-11	Communication from K. Kraft re settlement with Enbridge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-07-14	Communications with K. Kraft re mutual release and communications with B. Gelman, S. Warner and T. McElroy re settlement with Enbridge and revisions to invoice			
	Rachel Moses	0.20	650.00/hr	130.00
2025-07-15	Meeting with R. Moses regarding mutual release;			
	Asim Iqbal	0.30	525.00/hr	157.50
2025-07-15	Communications with K. Kraft and A. Iqbal re mutual release between receiver and Enbridge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-07-16	Prepare mutual release; review of documents and discussion with R. Moses in connection with same;			
	Asim Iqbal	2.10	525.00/hr	1,102.50

2025-07-16	Engaged in mutual release re Enbridge settlement			
	Rachel Moses	0.10	650.00/hr	65.00
2025-07-17	Revisions to report and revisions to service list; confirm details of parties on service list;			
	Asim Iqbal	1.30	525.00/hr	682.50
2025-07-17	Review Receiver's report and correspondence to T. McElroy re report			
	Rachel Moses	0.20	650.00/hr	130.00

Total Fees for Professional Services $6,990.50

July 29, 2025
INVOICE: 20543522

Remittance Copy

Client:	207143 Albert Gelman Inc. - Court Appointed Receiver
Matter:	G10057708
RE:	The Urban Environment Centre (Toronto) o/a Greensaver
Amount Due:	$7,899.27 CAD

PAYMENT BY WIRE TRANSFER:

BENEFICIARY BANK:	Canadian Imperial Bank of Commerce
BANK ADDRESS:	**84 Bank Street, Ottawa, ON K1P 5N4**
BANK NUMBER:	**0010**
TRANSIT NUMBER:	**00186**
BENEFICIARY ACCOUNT NAME:	Gowling WLG (Canada) LLP
BENEFICIARY ADDRESS:	160 Elgin Street, Suite 2600, Ottawa ,ON K1P 1C3
BENEFICIARY ACCOUNT NUMBER(S):	CDN Account: 4102916 USD Account: 0221015
BBCC/ ROUTING NUMBER:	CC001000186
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

If your bank does not accept the BBCC as part of the wire instructions, it must be included in the notes with the Additional Mandatory Information.

For accurate and timely processing, email a copy of your payment confirmation to payments.ca@gowlingwlg.com

Additional information that may be required for payments from outside Canada:

Pay by Swift MT 103 Direct to SwiftCode:	CIBCCATTXXX
For USD Payments from Foreign Banks our Intermediary US Corresponding bank is:	Wells Fargo Bank, N.A. BIC: PNBPUS3NNYC ABA:026005092

Wells Fargo is not the beneficiary bank. Our beneficiary bank is the Canadian Imperial Bank of Commerce.

PAYMENT BY CHEQUE:

REMIT TO:	Gowling WLG (Canada) LLP PO Box 466, STN D Ottawa, ON K1P 1C3 Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

PAYMENT BY Interac E-TRANSFER:
Please send payment to payments.ca@gowlingwlg.com
Include the invoice numbers/payment details in the notes section of the Interac e-transfer.
This will result in an automatic deposit to our account and no password is required.

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Terms: payment due within 30 days of invoice date
Interest at the rate of 3.0% per annum will be charged on all amounts not paid within 30 days of invoice date
Errors and omissions excluded

GOWLING WLG

Invoice

Albert Gelman Inc. - Court Appointed Receiver
ATTN: Bryan A. Gelman
60 Shaftesbury Avenue
Toronto ON M4T 1A3

October 20, 2025
INVOICE: 20596839

Our Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

			HST (13.0%)
Fees for Professional Services		**$6,785.50**	$882.12
Total Fees		6,785.50	
Total Taxes		882.12	882.12
Total Invoice		**7,667.62**	
Please remit balance due:	**In Canadian Dollars**	**$7,667.62**	

Important Notice: Please Read

<u>Please make all payments by wire transfer or electronic funds transfer (EFT)</u>

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account.Confirmation@gowlingwlg.com

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

October 20, 2025
INVOICE: 20596839

Albert Gelman Inc. - Court Appointed Receiver
Our Matter: G10057708
The Urban Environment Centre (Toronto) o/a Greensaver

PROFESSIONAL SERVICES

2025-07-28	Review and respond to correspondence			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-07-28	Revise Receiver's Report for discharge and distribution and engaged re fee affidavits; engaged re notice of change of lawyer and service list			
	Rachel Moses	1.30	650.00/hr	845.00
2025-07-29	Revise fee affidavit;			
	Emily Oladosu	0.60	345.00/hr	207.00
2025-08-02	Review and respond to correspondence with client regarding settlement; email to Ken Kraft regarding mutual release with enbridge;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-08-07	Revisions to first report; emails with [redacted] counsel and emails with R. MOses regarding [redacted] settlement and scheduling motion;			
	Asim Iqbal	0.40	525.00/hr	210.00
2025-08-08	Review and respond to correspondence with R. Moses regarding [redacted] Settlement;			
	Asim Iqbal	0.10	525.00/hr	52.50
2025-08-11	Review and respond to correspondence; call with Emily Oladosu regarding fee affidavit and finalizing motion record;			
	Asim Iqbal	0.40	525.00/hr	210.00
2025-08-11	Engaged in finalizing receiver's report re [redacted] and Enbridge settlements			
	Rachel Moses	0.10	650.00/hr	65.00
2025-08-12	update report and email to client regarding same;			
	Asim Iqbal	0.30	525.00/hr	157.50
2025-08-25	Review, consider and comment on revisions to Mutual Release; revise same; email same to clients with analysis and views; follow up email to law clerk on status of fee affidavit;			
	Asim Iqbal	0.30	525.00/hr	157.50

2025-08-25	Email exchange with Dentons regarding outstanding items on Mutual Release; revise mutual release based on feedback from Dentons; email finalized copy to client for sign off;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-08-27	Call with K. Kraft; voice mail to T. McElroy with summary of call with K. Kraft and recommendations for next steps;			
	Asim Iqbal	0.50	525.00/hr	262.50
2025-08-27	Revise fee affidavit;			
	Emily Oladosu	0.70	345.00/hr	241.50
2025-08-28	Call with client regarding Enbridge settlement; discussion with R. Moses re same and voicemail to client with views on carve out for privacy issues; revise mutual release based on comments from client and email same to client for sign off; Review, consider and comment on revisions to Fee Affidavit, email to law clerk with further instructions and changes;			
	Asim Iqbal	1.00	525.00/hr	525.00
2025-08-28	Consider Enbridge settlement and carve out for [redacted]			
	Rachel Moses	0.20	650.00/hr	130.00
2025-08-29	Correspond with and instructions to law clerk regarding updates to draft discharge order in connection with fee approval;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-08-29	Follow up email to T. McElroy;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-08-29	Review, consider and comment on revised motion materials; correspond with and instruct law clerk regarding same;			
	Asim Iqbal	1.00	525.00/hr	525.00
2025-08-29	Revise fee affidavit, report and draft order;			
	Emily Oladosu	1.20	345.00/hr	414.00
2025-09-02	Review and respond to correspondence with client regarding revised terms to settlement; email exchange with Stikeman; email to Dentons with revised mutual release;			
	Asim Iqbal	0.30	525.00/hr	157.50
2025-09-02	Communications with P. Yang re motion for discharge and receiver's report			
	Rachel Moses	0.20	650.00/hr	130.00

2025-09-02	Revise fee affidavit materials;			
	Emily Oladosu	1.10	345.00/hr	379.50
2025-09-04	Reviewed correspondence from K. Kraft confirming Enbridge's acceptance of revised Mutual Release; noted execution version sent to Enbridge with today's date inserted;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-09-04	Finalize release; e-mail correspondence to B. Gelman enclosing release for signature;			
	Emily Oladosu	0.20	345.00/hr	69.00
2025-09-09	Review, consider and comment on latest version of First Report;			
	Asim Iqbal	1.00	525.00/hr	525.00
2025-09-17	Finalize receiver's report; draft trustee's fee affidavit; e-mail correspondence to A. Iqbal enclosing same for review;			
	Emily Oladosu	0.50	345.00/hr	172.50
2025-09-19	Review and respond to correspondence regarding fee affidavit;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-09-29	Call with E. Oladosu regarding next steps and finalization of receiver's motion;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-09-29	Review fee affidavit for receiver's motion for approval and discharge			
	Rachel Moses	0.20	650.00/hr	130.00
2025-09-29	Revise fee affidavit of R. Moses; compile fee affidavit; e-mail correspondence to R. Moses enclosing fee affidavit for review;			
	Emily Oladosu	1.10	345.00/hr	379.50

Total Fees for Professional Services $6,785.50

October 20, 2025
INVOICE: 20596839

Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
July 29, 2025	20543522	$7,899.27

Outstanding Balance: **In Canadian Dollars** $7,899.27

* Current invoice 20596839 not included in this summary

October 20, 2025
INVOICE: 20596839

Remittance Copy

Client:	207143 Albert Gelman Inc. - Court Appointed Receiver
Matter:	G10057708
RE:	The Urban Environment Centre (Toronto) o/a Greensaver
Amount Due:	$7,667.62 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name:	**Canadian Imperial Bank of Commerce**
Bank Address:	84 Bank Street, Ottawa, ON K1P 5N4
Institution Number:	**0010**
Transit Code:	**00186**
Beneficiary Account Name:	**Gowling WLG (Canada) LLP**
Beneficiary Address:	160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number:	CDN Account: **4102916** USD Account: **0221015**
Clearing Code / Routing Number:	**CC001000186** (some systems may not accept a leading 'CC')
Pay by Swift MT 103 Direct to SwiftCode:	**CIBCCATTXXX**
ADDITIONAL MANDATORY INFO:	Invoice number(s)/Payment details

For accurate and timely processing, email a copy of your payment confirmation to ***payments.ca@gowlingwlg.com***

Questions related to EFT registration and banking, including intermediary details, please contact **Account.Confirmation@gowlingwlg.com**

PAYMENT BY Interac E-TRANSFER:

Please send payment to *payments.ca@gowlingwlg.com*
Include the ***invoice numbers/payment details*** in the notes section of the Interac e-transfer. This will result in an automatic deposit to our account and no password is required.

PAYMENT BY CHEQUE:

Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

Please return this page with your payment payable to Gowling WLG (Canada) LLP

If you receive another email or other electronic communication purporting to be from our firm changing details of the above payment information, please do not act on the communication but contact us immediately, as it is unlikely to be genuine and may be an attempted fraud.

Invoice

Albert Gelman Inc. - Court Appointed Receiver
ATTN: Bryan A. Gelman
60 Shaftesbury Avenue
Toronto ON M4T 1A3

December 8, 2025
INVOICE: 20630250

Our Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

		HST (13.0%)
Fees for Professional Services	**$1,267.50**	$164.78
Total Fees	1,267.50	
Total Taxes	164.78	164.78
Total Invoice	**1,432.28**	
Please remit balance due: In Canadian Dollars	**$1,432.28**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account.Confirmation@gowlingwlg.com

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

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

GOWLING WLG

December 8, 2025
INVOICE: 20630250

Albert Gelman Inc. - Court Appointed Receiver
Our Matter: G10057708
The Urban Environment Centre (Toronto) o/a
Greensaver

PROFESSIONAL SERVICES

2025-10-22	Reviewed and responded to client correspondence regarding payment status; confirmed anticipated payout timeline and sought clarification on processing delay;			
	Asim Iqbal	0.20	525.00/hr	105.00
2025-10-27	Communication to P. Yang re receiver's draft report			
	Rachel Moses	0.10	650.00/hr	65.00
2025-11-06	Communications with M. Konyukhova and P. Yang re draft receiver's report and approval of [redacted]			
	Rachel Moses	0.10	650.00/hr	65.00
2025-11-10	Communications with P. Yang and T. McElroy re Receiver's report and destruction of records			
	Rachel Moses	0.30	650.00/hr	195.00
2025-11-12	Teams call with T. McElroy re revisions to Receiver's report from [redacted] and communication to P. Yang re Receiver's comments			
	Rachel Moses	0.30	650.00/hr	195.00
2025-11-13	Communications with C. Kopach re status of motion for distribution and discharge			
	Rachel Moses	0.10	650.00/hr	65.00
2025-11-21	Finalize revisions to report; attendance to commissioning of fee affidavit; email exchange with client;			
	Asim Iqbal	1.10	525.00/hr	577.50

Total Fees for Professional Services $1,267.50

December 8, 2025
INVOICE: 20630250

Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
July 29, 2025	20543522	$7,899.27

Outstanding Balance: **In Canadian Dollars** $7,899.27

* Current invoice 20630250 not included in this summary

December 8, 2025
INVOICE: 20630250

Remittance Copy

Client:	207143 Albert Gelman Inc. - Court Appointed Receiver
Matter:	G10057708
RE:	The Urban Environment Centre (Toronto) o/a Greensaver
Amount Due:	$1,432.28 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name:	**Canadian Imperial Bank of Commerce**
Bank Address:	84 Bank Street, Ottawa, ON K1P 5N4
Institution Number:	**0010**
Transit Code:	**00186**
Beneficiary Account Name:	**Gowling WLG (Canada) LLP**
Beneficiary Address:	160 Elgin Street, Suite 2600, Ottawa, ON K1P 1C3
Beneficiary Account Number:	CDN Account: **4102916** USD Account: **0221015**
Clearing Code / Routing Number:	**CC001000186** (some systems may not accept a leading 'CC')
Pay by Swift MT 103 Direct to SwiftCode:	**CIBCCATTXXX**
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Gowling WLG (Canada) LLP
PO Box 466, STN D
Ottawa, ON K1P 1C3
Canada

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Invoice

Albert Gelman Inc. - Court Appointed Receiver
ATTN: Bryan A. Gelman
60 Shaftesbury Avenue
Toronto ON M4T 1A3

December 31, 2025
INVOICE: 20663634

Our Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

		HST (13.0%)
Fees for Professional Services	**$2,967.50**	$385.78
Total Fees	2,967.50	
Total Taxes	385.78	385.78
Total Invoice	**3,353.28**	
Please remit balance due: In Canadian Dollars	**$3,353.28**	

Important Notice: Please Read

Please make all payments by wire transfer or electronic funds transfer (EFT)

Our complete banking details are on the remittance copy (last page) of this invoice. If you have any questions, please contact Account.Confirmation@gowlingwlg.com

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

GOWLING WLG (CANADA) LLP
1 First Canadian Place, 100 King Street West,
Suite 1600, Toronto, Ontario, M5X 1G5, Canada
GST/HST: 11936 4511 RT

T +1 (416) 862 7525
gowlingwlg.com

December 31, 2025
INVOICE: 20663634

Albert Gelman Inc. - Court Appointed Receiver
Our Matter: G10057708
The Urban Environment Centre (Toronto) o/a
Greensaver

PROFESSIONAL SERVICES

2025-12-04	Communications with B. Gelman et al re receiver's report and review correspondence from P. Yang re final version of receiver's report			
	Rachel Moses	0.20	650.00/hr	130.00
2025-12-05	Review and respond to correspondence; emails with client regarding [redacted] request; email to stikeman with request; instructions to N. Tandon to finalize motion materials and book court time;			
	Asim Iqbal	1.00	525.00/hr	525.00
2025-12-05	Communications with B. Gelman re [redacted] right to review draft of Receiver's report and to review file			
	Rachel Moses	0.30	650.00/hr	195.00
2025-12-05	Attended meeting with A Iqbal about upcoming deadlines, booking court time, and finalizing court materials			
	Namya Tandon	0.40	350.00/hr	140.00
2025-12-23	Email exchanges with Stikeman; call with N. Tandon regarding finalization of report; review comments from Stikeman on report;			
	Asim Iqbal	1.10	525.00/hr	577.50
2025-12-23	Finalized First Report; discussed First Report with H Fisher and A Iqbal; corresponded with Receiver and internally with respect to appendices to First Report; reviewed appendices to First Report			
	Namya Tandon	3.80	350.00/hr	1,330.00
2025-12-24	Sent email correspondence about the final report			
	Namya Tandon	0.20	350.00/hr	70.00

Total Fees for Professional Services $2,967.50

December 31, 2025
INVOICE: 20663634

Matter: G10057708 / 207143
RE: The Urban Environment Centre (Toronto) o/a Greensaver

OUTSTANDING INVOICE SUMMARY FOR THIS MATTER:

Date	Bill Number	Remaining Balance
July 29, 2025	20543522	$7,899.27

Outstanding Balance: **In Canadian Dollars** $7,899.27

* Current invoice 20663634 not included in this summary

December 31, 2025
INVOICE: 20663634

Remittance Copy

Client:	207143 Albert Gelman Inc. - Court Appointed Receiver
Matter:	G10057708
RE:	The Urban Environment Centre (Toronto) o/a Greensaver
Amount Due:	$3,353.28 CAD

PAYMENT BY WIRE TRANSFER:

Bank Name:	**Canadian Imperial Bank of Commerce**
Bank Address:	84 Bank Street, Ottawa, ON K1P 5N4
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Transit Code:	**00186**
Beneficiary Account Name:	**Gowling WLG (Canada) LLP**
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This is Exhibit “D” referred to in the Affidavit of Rachel Moses sworn by Rachel Moses before me at the City of Toronto, in the Province of Ontario, on January 27, 2026 in accordance with O. Reg. 431/20, Administering Oath or Declaration Remotely.

Commissioner for Taking Affidavits (or as may be)

Emily Oladosu (LSO # P06251)

SUMMARY OF HOURLY RATES AND FEES

Lawyers/Clerk	Year of Call	Average Hourly Rate	Total Hours	Total
Andrew Zinman	2004	$595.00	2.8	$1,666.00
Asim Iqbal	2012	$525.00	16.3	$8,557.50
Carol Liu	2022	$240.00	6.6	$1,584.00
Catherine Francis	1987	$678.93	1.4	$950.50
Christine Cavarzan	Law Clerk	$185.00	5.3	$980.50
Emily Oladosu	Law Clerk	$345.00	7.3	$2,518.50
Kenneth Kallish		$595.00	4.4	$2,618.00
Namyan Tandon	2024	$350.00	4.4	$1,540.00
Rachel Moses	1999	$625.33	111.8	$69,911.50
		$563.48	**160.3**	**$90,326.50**

B E T W E E N:

THE TORONTO-DOMINION BANK Applicant	-and-	**THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. et al.** Respondents

Court File No. CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

PROCEEDING COMMENCED AT TORONTO

AFFIDAVIT OF RACHEL MOSES

GOWLING WLG (CANADA) LLP
1 First Canadian Place
100 King Street West, Suite 1600
Toronto, ON M5X 1G5

Asim Iqbal (LSO# 61884B)
asim.iqbal@gowlingwlg.com
Tel: 416-369-7256

Rachel Moses (LSO# 42081V)
rachel.moses@gowlingwlg.com
Tel: 416-864-3630

Lawyers for the Receiver, Albert Gelman Inc.

TAB 3

Court File No. CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE ● **JUSTICE ●**	}	**WEDNESDAY, THE 11TH DAY OF FEBRUARY, 2026**

THE TORONTO-DOMINION BANK

Applicant

- and -

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. and GREENSAVER HOME ENERGY SERVICES INC.

Respondents

APPLICATION UNDER section 243 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, and under section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C. 43

DISCHARGE ORDER

THIS MOTION, made by Albert Gelman Inc. ("**AGI**") in its capacity as the Court-appointed interim receiver and receiver (the "**Receiver**") of the undertaking, property and assets of The Urban Environment Centre Toronto, carrying on business under firm name and style Greensaver, Housemaster Toronto Inc. and Greensaver Home Energy Services Inc. (collectively, the "**Companies**"), for an Order:

(a) approving the activities of the Receiver as set out in the report of the Receiver dated January 22, 2026 (the "**First Report**");

(b) approving the professional fees and disbursements of the Receiver and its counsel including the Estimated Fee Accruals as described in the First Report and Fee Affidavits (defined below);

(c) approving the Receiver's final statement of receipts and disbursements;

(d) approving the final distributions of the remaining proceeds available in the estate of the Companies;

(e) authorizing the Receiver to destroy physical and electronic books and records of the Companies not otherwise required by the Receiver for the administration of the estate;

(f) discharging AGI as Receiver of the undertaking, property and assets of the Companies; and

(g) releasing AGI from any and all liability, as set out in paragraph 5 of this Order,

was heard this day at 330 University Avenue, Toronto, Ontario by video conference.

ON READING the First Report, the fee affidavit of Bryan Gelman sworn January 6, 2026, the fee affidavit of Kyle Plunkett sworn August 20, 2025 and the fee affidavit of Rachel Moses sworn January 27, 2026 (collectively, the "**Fee Affidavits**"), and on hearing the submissions of counsel for the Receiver, no one else appearing although served as evidenced by the Lawyer's Certificate of Service of Asim Iqbal, filed;

1. **THIS COURT ORDERS** that the activities of the Receiver, as set out in the First Report, are hereby approved, *provided that* only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approvals.

2. **THIS COURT ORDERS** that the fees, disbursements and applicable taxes of the Receiver and its counsel in the aggregate amounts of $417,382.45 and $133,066.47 are approved. The Estimated Fee Accruals (as defined in the First Report) in the amount of $70,625.00 for the Receiver and its counsel, as well as storage and administrative disbursements, are approved.

3. **THIS COURT ORDERS** that, after payment of the fees and disbursements herein approved, the Receiver shall pay the Remaining Funds (as defined in the First Report) as follows:

   (a) *firstly*, the amount of $59,618.35 to the Canada Revenue Agency in satisfaction of its priority deemed trust claim;

   (b) *secondly*, the amount of $291,007.05 to Service Canada in accordance with section 81.4 of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3; and

   (c) *finally*, the balance to Toronto Dominion Bank in respect of its secured claim against the Companies' property.

4. **THIS COURT ORDERS** that upon payment of the amounts set out in paragraph 3 hereof and upon the Receiver filing a certificate certifying that it has completed the Remaining Activities, as defined and described in the First Report, the Receiver shall be

discharged as Receiver of the undertaking, property and assets of the Debtor, provided however that notwithstanding its discharge herein:

(a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and

(b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of AGI in its capacity as Receiver.

5. **THIS COURT ORDERS AND DECLARES** that AGI is hereby released and discharged from any and all liability that AGI now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of AGI while acting in its capacity as Receiver herein. Without limiting the generality of the foregoing, AGI is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

Court File No: CV-22-00688920-00CL

THE TORONTO-DOMINION BANK Applicant	and	**THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. et al.** Respondents

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

DISCHARGE ORDER

GOWLING WLG (CANADA) LLP
Suite 1600, 1 First Canadian Place
100 King Street West
Toronto ON M5X 1G5 Canada

Rachel Moses (LSO# 42081V)
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Namya Tandon (LSO# 93814R)
namya.tandon@gowlingwlg.com
Tel: 416-369-7262

Lawyers for the court-appointed Receiver, Albert Gelman Inc.

THE TORONTO-DOMINION BANK
Applicant

-and-

THE URBAN ENVIRONMENT CENTRE (TORONTO) c.o.b. as GREENSAVER, HOUSEMASTER TORONTO INC. et al.
Respondents

Court File No. CV-22-00688920-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

PROCEEDING COMMENCED AT
TORONTO

MOTION RECORD

GOWLING WLG (CANADA) LLP
Suite 1600, 1 First Canadian Place
100 King Street West
Toronto ON M5X 1G5 Canada

Rachel Moses (LSO# 42081V)
rachel.moses@gowlingwlg.com
Tel: 416-862-3630

Asim Iqbal (LSO# 61884B)
asim.iqbal@gowlingwlg.com
Tel: 416-369-7256

Namya Tandon (LSO# 93814R)
namya.tandon@gowlingwlg.com
Tel: 416-369-7262

Lawyers for the court-appointed Receiver, Albert Gelman Inc.