

COURT FILE NUMBER 1501-15223  
COURT COURT OF QUEEN'S BENCH OF ALBERTA  
JUDICIAL CENTRE CALGARY  
PLAINTIFF CENTURY SERVICES LP by its general partner  
CENTURY SERVICES INC.  
DEFENDANT CHRIS MECHANICAL SERVICES LTD.,  
DUFFY BUILDING CORPORATION AND  
DUFFY HOLDINGS LTD.  
DOCUMENT SECOND REPORT OF FTI CONSULTING  
CANADA INC., IN ITS CAPACITY AS COURT  
APPOINTED RECEIVER AND MANAGER OF  
CHRIS MECHANICAL SERVICES LTD.,  
DUFFY BUILDING CORPORATION AND  
DUFFY HOLDINGS LTD.

**February 17, 2017**

ADDRESS FOR SERVICE AND  
CONTACT INFORMATION OF  
PARTY FILING THIS  
DOCUMENT

**RECEIVER**

FTI Consulting Canada Inc.  
Suite 720, 440 – 2<sup>nd</sup> Avenue SW  
Calgary, AB T2P 5E9  
Deryck Helkaa / Dustin Olver  
Telephone: (403) 454-6035 / (403) 454-6032  
Fax: (403) 232-6116  
Email: [deryck.helkaa@fticonsulting.com](mailto:deryck.helkaa@fticonsulting.com)  
[dustin.olver@fticonsulting.com](mailto:dustin.olver@fticonsulting.com)

**COUNSEL**

Fasken Martineau DuMoulin LLP  
3400, 350 – 7<sup>th</sup> Ave SW  
Calgary, AB T2P 3N9  
Travis Lysak  
Telephone: (403) 261- 5501  
Fax: (403) 261-5351  
Email: [tlysak@fasken.com](mailto:tlysak@fasken.com)

**RECEIVER'S SECOND REPORT**

INTRODUCTION ..... - 3 -

TERMS OF REFERENCE ..... - 4 -

CURRENT STATUS OF RECEIVERSHIP PROCEEDINGS ..... - 6 -

    Correspondence with Miles Davison LLP ..... - 6 -

    Chris Mechanical Equipment Auction ..... - 6 -

    Chris Mechanical Intellectual Property ..... - 8 -

    SR&ED Claims ..... - 9 -

    Accounts Receivable..... - 10 -

BANKRUPTCY OF CHRIS MECHANICAL ..... - 10 -

SUMMARY OF RECEIPTS AND DISBURSEMENTS ..... - 10 -

SALE OF CMS BUILDING..... - 13 -

    Century Offer to Purchase..... - 14 -

SECURED AND PRIORITY CLAIMS ..... - 17 -

    WEPPA Claims ..... - 17 -

RECEIVER'S RECOMMENDATIONS ..... - 18 -

**APPENDICES**

Miles Davison Letter.....A

Response Letter.....B

CMS Building Bid Summary.....C

Century APA.....D

## INTRODUCTION

1. On December 18, 2015 (the “**Date of Appointment**”), FTI Consulting Canada Inc. was appointed as receiver and manager (the “**Receiver**”) of all the assets, undertakings and properties (the “**Property**”) of Chris Mechanical Services Ltd. (“**Chris Mechanical**”), Duffy Building Corporation and Duffy Holdings Ltd. (collectively the “**Company**”) pursuant to an Order of this Honourable Court (the “**Receivership Order**”).
2. The plaintiffs in these receivership proceeding are Century Services LP and its general partner Century Services Inc. Subsequent to the Date of Appointment as part of an internal re-organization Century Services LP by its general partner Century Services Inc. assigned all of the Century Security and all of the indebtedness owed to it by the Company to Century Services Corp. (“**Century**”).
3. The Receivership Order authorized the Receiver, among other things, to take possession of and exercise control over the Property, carry on the business of the Company and to make such arrangements or agreements as deemed necessary by the Receiver.
4. The Receiver’s reports and other publicly available information in respect of these proceedings (the “**Receivership Proceedings**”) are posted on the Receiver’s website at <http://cfcanada.fticonsulting.com/chrismechanicalservices>.
5. The purpose of this report (the “**Second Report**”) is to inform the Court as to the following:
  - (a) the status of various aspects of the Receivership Proceedings including the Receiver’s activities since the Date of Appointment;
  - (b) a summary of the Receiver’s receipts and disbursements since the Date of Appointment;

- (c) outline the process undertaken by the Receiver to solicit offers to purchase the industrial shop, office building and yard owned by Duffy Building Corporation, a wholly owned subsidiary of Chris Mechanical, (the “**CMS Building**”), including the offers received to purchase the CMS Building; and
  - (d) the Receiver’s proposed interim distributions.
6. The Receiver is requesting the following relief from this Honourable Court:
- (a) an order approving the activities of the Receiver since the Receiver’s First Report;
  - (b) an order approving the sale of the CMS Building to Century or one of its affiliates at the sole discretion of Century; and
  - (c) authorization for the Receiver to make interim distributions of funds generated through the collection of accounts receivable (“**AR Collections**”) to Canada Revenue Agency and 1784761 Alberta Ltd. (“**178 AB**”).

## **TERMS OF REFERENCE**

7. In preparing this Second Report, the Receiver has relied upon unaudited financial information, other information available to the Receiver and, where appropriate, the Company’s books and records and discussions with various parties (collectively, the “**Information**”).
8. Except as described in this Second Report:

- (a) the Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Canadian Institute of Chartered Accountants Handbook; and
  - (b) the Receiver has not examined or reviewed financial forecasts and projections referred to in this Second Report in a manner that would comply with the procedures described in the Canadian Institute of Chartered Accountants Handbook.
- 9. Future oriented financial information reported or relied on in preparing this Second Report is based on assumptions regarding future events; actual results may vary from forecasts and such variations may be material.
- 10. The Receiver has prepared this Second Report in connection with the Receiver's application for, amongst other things, the granting of a Sale Approval and Vesting Order respecting the sale of the CMS Building scheduled for February 27, 2017. This Second Report should not be relied on for other purposes.
- 11. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars. Capitalized terms not otherwise defined are as defined in the Receiver's First Report and/or the Receivership Order.

## **CURRENT STATUS OF RECEIVERSHIP PROCEEDINGS**

### **Correspondence with Miles Davison LLP**

12. The Receiver's counsel received a letter dated December 22, 2016 (the "**Miles Davison Letter**") from Miles Davison LLP, who advised that they had been consulted by Mr. Jim Hickey, the owner and former director and officer of Chris Mechanical. Mr. Hickey has also provided Century with a personal guarantee respecting the indebtedness owed to Century by the Company. The Miles Davison Letter requested that additional information be provided to Mr. Hickey with respect to Chris Mechanical and various aspects of the Receivership Proceedings. A copy of the Miles Davison Letter is attached as Appendix A.
13. The Receiver provided a written response to Miles Davison LLP (the "**Response Letter**") addressing the issues raised in the Miles Davison Letter. A copy of the Response Letter is attached as Appendix B.

### **Chris Mechanical Equipment Auction**

14. In accordance with the Auction Approval and Vesting Order granted by this Honourable Court on March 24, 2016, and the terms of the Hilco Auction Agreement, Hilco sold the majority of the equipment of Chris Mechanical ("**Chris Mechanical Equipment**") on behalf of the Receiver by way of a public auction on April 14, 2016 (the "**Chris Mechanical Auction**").

15. During the Chris Mechanical Auction, two lots were pulled from the auction block, namely Lot 490 and Lot 491, the 2007 Flush-by Unit and 2004 Flush-by Unit, respectively. During the Chris Mechanical Auction, when Lot 490 was being offered for sale, the auctioneer began bidding at \$50,000 and upon receiving no interest continued to lower the initial bid asking price as low as \$5,000. At this time, the auctioneer realized there was no interest from the bidders in attendance to purchase Lot 490 for a fair price. The decision was then made, and subsequently announced to those in attendance, that both Lot 490 and Lot 491 (which was an item similar to Lot 490) would be removed from the auction to protect their value and that anyone interested in purchasing these Lots should approach Hilco with a proposed purchase price. Hilco was approached by a party after the Chris Mechanical Auction who agreed to buy both of these Lots for a gross amount of \$100,000.
  
16. In the Auction Approval and Vesting Order granted by this Honourable Court on March 24, 2016, five lots were to be removed from the Chris Mechanical Auction. These lots were handled as follows:
  - (a) Lots 39 and 51. The Receiver was told that these Lots, a barbeque and a snow blower, were not owned by the Company and they were to be pulled from the Chris Mechanical Auction in order that the Receiver could be provided with proof of ownership from a third party. Unfortunately, these items were inadvertently auctioned off for total proceeds of \$1,150 (sold as Lots 584 and 138 respectively). The Receiver has not received a proof of ownership claim respecting these items and continues to hold these proceeds;
  
  - (b) Lots 54 and 56. These were rental items that were returned to rental companies prior to the auction date; and

- (c) Lot 84. The Sale Approval and Vesting Order provided that this Lot would be sold at the Chris Mechanical Auction if, prior to the Chris Mechanical Auction, the Receiver was not presented with a proof of ownership claim from a third party. No proof of ownership was presented to the Receiver prior to the Chris Mechanical Auction and the lot was auctioned off (sold as Lot 481). Further information respecting this item is contained in the Response Letter;
17. The Receiver notes the results of the Chris Mechanical Auction were in-line with expected realizations and the gross proceeds realized exceeded the net minimum guarantee provided by Hilco.

#### **Chris Mechanical Intellectual Property**

18. Prior to the Chris Mechanical Auction, the Receiver engaged Hilco to market and sell various drawings and intellectual property designed and held by Chris Mechanical (“Chris Mechanical IP”).
19. In consultation with Hilco, the Receiver determined selling the Chris Mechanical IP separate from the Chris Mechanical Auction would maximize the realized value of the asset. However, the Receiver believed that the same parties who would be attending the Chris Mechanical Auction may be the likely buyers of the Chris Mechanical IP, accordingly, at the Chris Mechanical Auction; Hilco advertised the Chris Mechanical IP was available for purchase following the Chris Mechanical Auction by way of closed bids to be submitted to the Receiver. The Chris Mechanical IP was advertised to be sold “as is where is” with no representations or warranties.
20. The Receiver had discussions with three interested parties following the Chris Mechanical Auction and received two offers to purchase the Chris Mechanical IP. Of these two offers, one was for a significantly higher value. The Receiver entered into final negotiations with the party who presented the higher bid and closed a sale of the Chris Mechanical IP for approximately \$105,000.



21. Further information regarding the sale of the Chris Mechanical IP is discussed in paragraph 6 (c) of the Response Letter.

### **SR&ED Claims**

22. Upon review of the Company's books and records and consultations with former employees and consultants of the Company, the Receiver determined there could be additional value and recoveries to the estate by submitting Federal and Provincial claims for scientific research and experimental development ("SR&ED") tax credits which Chris Mechanical may qualify for in 2014 and 2015 (the "SR&ED Claims"). The Receiver determined that applying for the SR&ED tax credits would require significant accounting and tax work that had not been completed by Chris Mechanical prior to the receivership (Chris Mechanical had not filed tax returns for 2014 or 2015 and a proper accounting for 2015 had not yet been completed). However, the Receiver determined that the potential recoveries would exceed the cost of this additional work if the Receiver could successfully establish the SR&ED Claims.
23. The Receiver engaged two third party consultants with tax and SR&ED expertise, Catalyst Group and Business Improvement Group to assist it with the finalization of Chris Mechanical's 2015 accounting, the filing of Chris Mechanical's 2014 and 2015 tax returns, and the submission of the SR&ED Claims to the Canada Revenue Agency, which was completed in April of 2016.
24. To date, the Receiver has successfully collected \$571,157 relating to the SR&ED Claims and is working to collect a further \$187,000 related to the 2014 provincial SR&ED Claim.

### **Accounts Receivable**

25. Since the date of its First Report, the Receiver has undertaken further steps to collect on outstanding accounts receivables owed to Chris Mechanical. At the date of the receivership, Chris Mechanical's reported accounts receivable totaled \$5,971,849.10. As of the date of this report, the Receiver has collected a total of \$58,413.90 in accounts receivable and believes that no other accounts receivable are realistically recoverable.
  
26. After reviewing the records of Chris Mechanical and having discussions with customers and Mr. Hickey it was determined that the large majority of the accounts receivables that had been recorded in Chris Mechanicals' accounting records should not have been recorded as a receivable. The main reason for this is that Chris Mechanical had never completed the work and/or delivered the product/service to the customer for the majority of the accounts receivables. Further information regarding the accounts receivable is attached to the Response Letter as Appendix D.

### **BANKRUPTCY OF CHRIS MECHANICAL**

27. On June 14, 2016, Century made an application to this Honourable Court to bankrupt Chris Mechanical Services Ltd. On July 26, 2016, the Honourable Court granted an Order (the "**Bankruptcy Order**") placing Chris Mechanical Services Ltd. into bankruptcy. FTI Consulting Canada Inc. was appointed as Trustee over the estate. The Receiver notes the Bankruptcy Order only applied to Chris Mechanical Services Ltd. and not to Duffy Building Corporation or Duffy Holdings Ltd.

### **SUMMARY OF RECEIPTS AND DISBURSEMENTS**

28. Receipts and Disbursements from the Date of Appointment to February 17, 2017 are summarized below:

<b>Schedule of Receipts and Disbursements</b>	
As of February 17, 2017	
<b>Receipts</b>	
Net Proceeds from Sale of Assets	1,230,205
SR&ED	571,157
AR Collections	58,414
Receiver's Certificate	50,000
Other Receipts	14,127
Opening Cash	8,446
GST/PST Paid & Remitted	271
Bank Charges	948
<b>Total - Receipts</b>	<b>1,933,568</b>
<b>Disbursements</b>	
Operating Expenses	(7,291)
Employee Costs	(52,482)
SR&ED Consultants	(79,346)
Utilities	(20,838)
Property Taxes	(156,329)
Insurance	(44,064)
Receiver's Fees	(163,154)
Legal Fees	(56,842)
Distribution to Secured Creditor	(1,185,000)
<b>Total - Disbursements</b>	<b>(1,765,345)</b>
<b>Net Cash on Hand</b>	<b>168,223</b>

- (a) Net Proceeds from Sale of Assets – amounts received from the sale of the Chris Mechanical Equipment and Chris Mechanical IP. These are the net amounts from the sales as the payments to the Receiver were net of costs and auctioneer fees;
- (b) SR&ED –refundable tax credits received from the provincial and federal governments relating to the SR&ED Claims;
- (c) AR Collections – accounts receivable amounts collected by the Receiver;
- (d) Receiver Certificate – amounts borrowed in accordance with the terms of the Receivership Order;

- (e) Other Receipts – miscellaneous amounts collected as refunds from Company vendor accounts in a credit position;
- (f) Opening Cash – funds available in Chris Mechanical’s bank accounts at the time of the receivership. The Receiver froze these accounts and transferred the funds to the Receiver’s bank account in accordance with the terms of the Receivership Order;
- (g) GST Paid & Remitted– GST amounts paid, received and remitted during the Receivership Proceedings;
- (h) Operating Costs – costs incurred relating to general operations of the company (ie. copier rentals, necessary office supplies, etc.);
- (i) Employees Costs – costs, including wages, government remittances, and payroll service charges, relating to the re-hiring by the Receiver of a number of former Chris Mechanical employees to assist with the administration of the estate of the Company;
- (j) SR&ED Consultants – costs relating to consultants hired to complete and file the SR&ED Claims;
- (k) Utilities – costs incurred relating to the operating costs of the CMS Building;
- (l) Property Taxes – amounts paid to the City of Calgary in respect of property taxes related to the CMS Building for the calendar years 2015 and 2016;
- (m) Insurance – costs incurred relating to the Chris Mechanical commercial insurance and employee benefits;

- (n) Receiver's Fees – Receiver's fees and disbursements in respect of the Receivership Proceedings;
  - (o) Legal Fees – Receiver's counsel's fees and disbursements in respect of the Receivership Proceedings; and
  - (p) Distribution to Secured Creditor – amounts paid to Century in relation to the Auction Approval and Vesting Order.
29. As at February 17, 2017 the Receiver holds approximately \$168,223 in cash on hand.

### **SALE OF CMS BUILDING**

30. On May 26, 2016, the Receiver initiated a tender bid process (“**Tender Bid Process**”) with respect to the CMS Building to engage interested parties and solicit offers to purchase the CMS Building. The Tender Bid Process included the following marketing initiatives.
- (a) on May 26, 2016, the Receiver sent out a marketing teaser to the commercial real estate agents who had previously shown interest in the CMS Building, both to the Receiver and the Company. The real estate groups the Receiver corresponded with were:
    - Avison Young (Canada) Inc.;
    - Colliers International Canada;
    - Jones Lang LaSalle;
    - Remax Canada;
    - Roman Real Estate;
    - Target Realty;

- Hubbard Realty Group; and
- Prestigious Properties.

Collectively (the “**Real Estate Agents**”)

- (b) The Real Estate Agents were advised of the Tender Bid Process and that they would be paid a standard buyers commission if they attracted and represented a successful purchaser.
  - (c) the Receiver placed a week long advertisement in the Calgary Herald advertising the Tender Bid Process; and
  - (d) the Receiver posted the marketing teaser on the Receiver’s website.
31. The Tender Bid Process was approximately 60 days long and had a bid deadline of July 29, 2016.
32. Through the Tender Bid Process, the following interest was shown in the CMS Building:
- (a) 6 different real estate groups brought 12 individual parties to tour the CMS Building;
  - (b) 3 groups toured the CMS Building multiple times; and
  - (c) 4 cash offers and 1 credit bid were received (the “**Offers**”). A summary of the offers received (the “**CMS Building Bid Summary**”) is attached hereto as Appendix C. To respect the privacy of the non-successful bidders the names of the non-successful bidders have been intentionally omitted.

**Century Offer to Purchase**

33. After reviewing the Offers, the Receiver determined the credit bid made by Century for the CMS Building (the “**Century Credit Bid**”) was the superior offer based on the following:
- (a) it provided the highest purchase price of \$4,250,000, which was approximately \$600,000 higher than the next highest offer;
  - (b) it had minimal closing risks (including no financing risk) as it was a credit bid which would satisfy payment of the purchase price by way of an offset against the indebtedness owed by the Company to Century. As described in the Receiver’s First Report, the Receiver’s counsel has reviewed Century’s security and determined that it creates a valid security interest in favour of Century in the right, title and interest of the Company in its real and personal property; and
  - (c) it provided for the following two conditions, which the Receiver viewed as customary and reasonable in this type of sale and not overly onerous:
    - the sale would be subject to Century completing an acceptable phase II environmental report (“**Phase II Report**”); and
    - the sale would be subject to the granting by this Honourable Court of a sale approval and vesting order respecting the transaction (the “**Sale Approval and Vesting Order**”).
32. For the foregoing reasons, the Receiver accepted the Century Credit Bid and proceeded to work with Century to complete the Phase II Report and to negotiate and enter into an asset purchase agreement with Century respecting the CMS Building (the “**Century APA**”) dated February 17, 2017. An executed copy of the Century APA is attached hereto as Appendix D.
33. The Receiver has been advised by Century that an acceptable Phase II Report has been completed and accordingly this is no longer a condition of the sale.

34. The only outstanding condition in the Century APA is the granting of the Sale Approval and Vesting Order.
35. The Century APA contemplates that the closing and effective dates respecting the sale will be two business days following the granting of the Sale Approval and Vesting Order.
36. The Receiver believes that:
  - (a) the CMS Building has been adequately exposed to the market through the Tender Bid Process;
  - (b) the Century APA is fair and commercially reasonable in the circumstances; and
  - (c) the transaction contemplated by the Century APA represents the best realizable value for the CMS Building.
37. Based on the above, the Receiver is seeking the granting of the Sale Approval and Vesting Order.



## SECURED AND PRIORITY CLAIMS

### WEPPA Claims

38. As described in the Receiver's First Report, the Receiver coordinated the filing of claims under the Wage Earners Protection Program Act (Canada) ("**WEPPA Claims**") on behalf of the former employees of Chris Mechanical for pre-filing unpaid wages and vacation pay, as well as unpaid termination pay. Employment and Social Development Canada paid amounts owing to the former Chris Mechanical employees based on the WEPPA Claims filed by the Receiver. A certain portion of the WEPPA Claims paid out by Employment and Social Development Canada are granted a super priority charge of up to \$2,000 per employee over current assets pursuant to section 81.3 (1) of the *Bankruptcy and Insolvency Act*. In the Receiver's First Report, the Receiver estimated the super priority portion of the WEPPA Claims to be approximately \$33,273.80 ("**Super Priority WEPPA Claims**"), however, at the time, the Receiver had not yet received official notice as to the exact amount of Employment and Social Development Canada's claim.
39. The Receiver has received a statement of account from Employment and Social Development Canada with respect to the Super Priority WEPPA Claims. They total \$35,273.80. The Receiver also notes there is an additional \$24,768.00 in unsecured amounts owed to Employment and Social Development Canada relating to the WEPPA Claims.
40. As described above, the Receiver has collected a total of \$58,414 in accounts receivable, which is a current asset. The Super Priority WEPPA Claims have a super priority charge over current assets. The proceeds from the collection of accounts receivable are sufficient to fully satisfy the Super Priority WEPPA Claims. Accordingly the Receiver is seeking Court approval to make a distribution to Employment and Social Development Canada in respect of the Super Priority WEPPA Claim ("**WEPPA Distribution**") in the amount of \$35,273.80.

**1784761 ALBERTA LTD. SECURITY REVIEW AND DISTRIBUTION**

41. The remaining proceeds from the collection of accounts receivable after making the WEPPA Distribution will be \$23,140.10 (the “**Remaining AR**”).
42. Chris Mechanical received loan advances from 178 AB by way of an accounts receivable factoring arrangement. The accounts receivable factoring arrangement was governed by a master factoring agreement dated July 23, 2015 between Chris Mechanical and 178 AB (“**Master Factoring Agreement**”). 178 AB was also the beneficiary of a general security agreement (“**GSA**”) dated July 23, 2015 granted by Chris Mechanical in favour of 178 AB. The Master Factoring Agreement and the GSA grant 178 AB a security interest all of the Chris Mechanicals current and after acquired property. However, there is an inter-creditor agreement (“**Inter-Creditor Agreement**”) dated July 28, 2015 between Century Services LP, 178 AB, the Company and James Hickey. The Inter-Creditor Agreement subordinates the claims of 178 AB to Century Services LP except for claims related to accounts receivables.
43. The Receiver’s counsel reviewed the Master Factoring Agreement, the GSA and the Inter-Creditor Agreement and advised the Receiver that the Master Factoring Agreement and GSA creates a valid security interest in favour of 178 AB in the right, title and interest of the accounts receivable of Chris Mechanical.
44. In consultation with the Receiver’s counsel, based upon the foregoing security review, the Inter-Creditor Agreement, the Super Priority WEPPA Claims, and a review of Personal Property Registry searches respecting the Company, the Receiver is seeking court approval to make a distribution (“**178 AB Distribution**”) of the Remaining AR to 178.

**RECEIVER’S RECOMMENDATIONS**

45. The Receiver respectfully requests that this Honourable Court grant an Order:

- (a) approving the Receiver's schedule of receipts and disbursements;
- (b) approving the sale of the CMS Building to Century pursuant to the Century APA;
- (c) vesting title to the CMS Building to Century free and clear of all claims against the Company, except any permitted encumbrances;
- (d) approving the WEPPA Distribution; and
- (e) approving the 178 AB Distribution.

All of which is respectfully submitted this 17 day of February, 2017.

FTI Consulting Canada Inc. in its capacity as receiver  
and manager of the assets undertakings and  
properties Chris Mechanical Services Ltd.,  
Duffy Building Corporation and Duffy  
Holdings Ltd.

  
Deryck Helkaa  
Senior Managing Director

  
Dustin Olver  
Managing Director

# Appendix A

SUSAN L. ROBINSON BURNS, Q.C.  
Direct Telephone: (403) 298-0359  
Direct E-mail: [sburns@milesdavison.com](mailto:sburns@milesdavison.com)  
Assistant Ronda Cox: (403) 298-0374

Our File: 42697 SLB

December 22, 2016

SENT BY E-MAIL

Fasken Martineau DuMoulin LLP  
Barristers and Solicitors  
#3400, 350 – 7<sup>th</sup> Avenue S.W.  
Calgary, Alberta  
T2P 3N9

Attention: Mr. Travis P. Lysak

Dear Sirs:

Re: In the Matter of the Receivership and Bankruptcy of  
Chris Mechanical Services Ltd., Duffy Holdings Ltd. and Duffy Building Corporation

We have been consulted by Mr. James Hickey in relation to the receivership and bankruptcy of Chris Mechanical Services Ltd. ("CMS") and its related corporations. Please add us to any service lists, as well as keeping Mr. Kent Jesse at McLennan Ross LLP on the service list(s).

We understand that you are counsel for FTI Consulting Canada Inc. ("FTI"), the court-appointed Receiver and Manager of the assets of CMS (the "Receiver") and now Trustee of its bankrupt estate. We further understand that Borden Ladner Gervais LLP ("BLG") at one time acted for Century Services LP and Century Services Inc. (together "Century Services"), a secured creditor of CMS, but Century Services is now represented by Ronald Robinson.

Bankruptcy of CMS

It is our client's view that due in large part to the strategy pursued by Century Services and the Receiver, any opportunity to restructure CMS was lost. Given the events which

preceded the bankruptcy application against CMS, CMS was left in a position where it could not oppose it. However, we wish to state for the record our client's concerns with the steps taken, and not taken, by Century Services and FTI in relation to the bankruptcy application against CMS.

Rule 70 of the Bankruptcy and Insolvency Rules is very clear: the materials for a bankruptcy application must be served on the debtor, the proposed trustee and the Office of the Superintendent of Bankruptcy at least 10 days before the hearing. In this case, the debtor corporation was not served with anything, not even "courtesy copies". We understand that counsel for Century Services served you, as counsel for the Receiver, with the bankruptcy materials but made no effort to serve CMS at its registered office or to serve Mr. Hickey, as its sole officer. We understand that Ms. Cameron at BLG took the position with Mr. Jesse that this was "normal practice" where there is a court-appointed receiver. That is not our practice and we think it is contrary to the express requirements of the Bankruptcy and Insolvency Rules.

The Receiver is not the debtor. We acknowledge the Receivership Order permits the Receiver to "initiate, prosecute and defend" proceedings with respect to the debtor, but the *Bankruptcy and Insolvency Act (Canada)* (the "BIA") and its Regulations are federal legislation and the requirement to directly serve the debtor is mandatory. We think this is particularly so where the Receiver is also the proposed trustee in bankruptcy. We also understand FTI did not directly provide copies of these materials to CMS or Mr. Hickey in advance of the court hearing. Mr. Hickey only learned that CMS had been put into bankruptcy through a notice published in the Calgary Herald, long after the court application was heard.

#### The Receivership Action to Date

As FTI and Century Services are well aware, CMS strongly disagreed with the decision taken by the Receiver to auction CMS's equipment. While we acknowledge an Order was granted in the receivership action by Mr. Justice Jones on March 23<sup>rd</sup>, 2016 approving the auction proposal, our client remains of the view that it was very ill-advised.

In any event, our client still does not know the full results of the equipment auction and very little other information regarding the remaining assets of CMS has been forthcoming.

There is some information which we have been able to obtain from FTI's website. For example, we have a copy of the Receiver's First Report; the Receivership Order; the Sealing Order; the Auction Approval and Vesting Order; the Minutes of the First Meeting of Creditors held in the bankruptcy of CMS; and the Trustee's Preliminary Report filed in the bankruptcy. However, there have been no updates and, so far as we can tell, nothing has been posted to FTI's website since August 16<sup>th</sup>, 2016.

Our client does not have, and we hereby request, the following information:

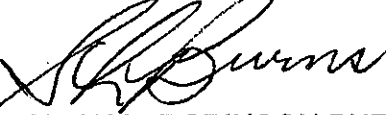
1. A detailed accounting of the sale of all of CMS's equipment, including the items of equipment sold at auction, the prices paid for each item, the names of the purchasers of each item, the auctioneer's final fee and expenses, and the net auction proceeds, and an accounting of the ultimate sale of all equipment not sold at auction. For example, what became of Lots 39, 51, 54, 56 and 84 mentioned in the Auction Approval and Vesting Order?
2. What other assets of CMS have been sold, and what assets are still remaining? In particular:
  - What is the status of the marketing of the lands and shop building? Was an appraisal obtained? How are these lands and building being marketed?
  - Intellectual property – what verification of the intellectual property owned by CMS was undertaken by FTI and what has become of it?
  - Scientific Research and Development Credits – what has been collected and what is left to collect?
  - Accounts Receivable – what has been collected, from whom and what is left to be collected? How much was paid to the factoring company or other secured creditors?
  - Engineering Drawings – as Mr. Hickey explained to FTI and Century Services on several occasions, it was very important to maintain the integrity of these engineering drawings so as to preserve their value. What has become of these drawings?
  - GST credits and other tax credits – what has been collected?
  - What was paid to former employees of CMS under WEPPA?
  - There was directors' liability insurance in place. What became of these policies?
3. For purposes of his and his family's legal responsibilities, Mr. Hickey requires access to all of the accounting files and business records of CMS including access to its email records. Copies of the hard drives from its servers would be helpful to Mr. Hickey and his advisors.

4. A copy of the "Final" Sworn Statement of Affairs in the bankruptcy, which we understand was sworn by FTI "in its capacity as Receiver" (?);
5. A copy of the Claims Register in the bankruptcy of CMS to date;
6. The Receiver's Statement of Receipts and Disbursements to date, including the Receiver's fees and legal expenses incurred to date;
7. If there have been any realizations in the bankrupt estate, then a copy of the Trustee's Statement of Receipts and Disbursements to date;
8. Any Receiver's Reports or notices which have not been posted to FTI's website, whether filed with the Court or the OSB.

We would appreciate FTI's prompt attention to our information requests. Please copy Dan Jukes of our firm with your response also.

Yours very truly,

MILES DAVISON LLP



SUSAN L. ROBINSON BURNS  
SLB:rgc

cc: James Hickey  
cc: McLennan Ross LLP, Attention: Mr. Kent Jesse  
cc: Ron Robinson  
cc: Miles Davison LLP, Attention: Mr. Daniel K. Jukes



# Appendix B

Fasken Martineau DuMoulin LLP

Barristers and Solicitors  
Patent and Trade-mark Agents

First Canadian Centre  
350 7th Avenue SW, Suite 3400  
Calgary, Alberta T2P 3N9  
Canada

+1 403 261 5350 Telephone  
+1 403 261 5351 Facsimile  
1 877 336 5350 Toll-free

fasken.com

**FASKEN  
MARTINEAU** 

Travis Lysak  
Direct +1 403 261 5501  
tlysak@fasken.com

January 18, 2017  
File No.: 301127.00003/20066

**Via Email**

Miles Davison LLP  
900, 517 10 Avenue SW  
Calgary, AB T2R 0A8

**Attention: Susan L. Robinson Burns, Q.C.**

Dear Ms. Robinson Burns:

**Re: In the Matter of the Receivership and Bankruptcy of Chris Mechanical Services Ltd., Duffy Holdings Ltd. and Duffy Building Corporation (collectively "CMS")**

We are in receipt of your correspondence dated December 22, 2016 and have reviewed it with FTI Consulting Canada Inc. (the "Receiver").

Prior to addressing the enumerated requests in your letter, the Receiver makes the following points with respect to the issues discussed in the first two pages of your letter:

1. In your letter, you indicate that Miles Davison LLP has been "consulted" by Mr. James Hickey. Does this mean your firm has been formally retained by him? Please confirm.
2. Bankruptcy of CMS - The bankruptcy application was brought by Century Services, not the Receiver, so, it seems to the Receiver, your client may wish to take up the service issue with Century Services directly.
3. Receivership Actions and Reporting - Mr. Hickey made submissions to the Court for approximately 45 minutes respecting his opposition to the Receiver's application to have the auction sale process approved. Notwithstanding his submissions to Justice Jones that the auction process was not appropriate, the Court approved the auction sale process. We do note that, while the auction results were better than anticipated, they were largely in line with the three auction proposal received by the Receiver. In addition, the auction was widely advertised and was open to the public. If Mr. Hickey felt the assets were sold too

301127.00003/91115542.2

cheaply, he could have re-purchased them at auction, as suggested to him by the Receiver. Additionally, he may have wished to take up the Receiver's offer made on multiple occasions to make his own en-bloc offer for the assets through a new venture well before the auction was held, or even before the application to have the auction process approved was even filed.

In your letter, you mention that Mr. Hickey does not know the full results of the equipment auction. The Receiver does not understand how he can say this when the Receiver provided his counsel, Kent Jesse, with a complete listing of the auction results as part of an email sent to Mr. Jesse on July 5, 2016 (the "Jesse Email"). A copy of the Jesse Email as well as the attached electronic copy of the auction results is attached as Appendix A for your convenience. Unfortunately, this is an example of a frequent pattern observed by the Receiver in its dealings with Mr. Hickey, where he has accused the Receiver of poor reporting or cooperation, where there has been no foundation to the accusation.

While Mr. Hickey has expressed his opinion on numerous occasions that the CMS business was very valuable, the Receiver would like to point out that, at the time of its appointment, CMS had not been meeting its payroll obligations for six weeks and, of its recorded accounts receivable of \$5.97 million, 99% of it proved to be uncollectible. The Receiver has provided further comments on the accounts receivable amounts below.

More generally, throughout the receivership process, the Receiver believes it was very cooperative with Mr. Hickey and, given his central role with CMS and his personal guarantee to Century Services, sought to procure his assistance with the administration of the estate for the benefit of both Mr. Hickey and the estate. In this regard, shortly upon its appointment, Mr. Hickey and four other former CMS employees, chosen by Mr. Hickey, were retained by the Receiver. Unfortunately, it appeared that Mr. Hickey was not interested in providing his full assistance to the Receiver in maximizing recoveries to the estate. While Mr. Hickey did provide some information with respect to providing background information to assist with completing historical financial accounting that had been incomplete prior to the receivership, it did not appear that Mr. Hickey was willing to provide the Receiver with full cooperation throughout the Receivership. Examples of Mr. Hickey's unwillingness to assist include, but are not limited to:

- failing to aid with the collection of outstanding accounts receivable;
- failing to prepare and provide the Receiver with an inventory listing for CMS;

- failing to provide the Receiver with updates related to CMS current work in progress;
  - failing to assist with the sale of the IP of CMS; and
  - failing to assist the Receiver in selling equipment, including the sale of completed and uncompleted injector units and coil tubing units;
- while retained by the Receiver, Mr. Hickey appeared to the Receiver to be focusing his time and energy (and attempting to have the former employees also focus their time and energy), not on the administration of the CMS estate, but on a new venture of Mr. Hickey's, Chris Mechanical Services International ("CMS International"). Mr. Hickey did make it known to the Receiver that he was trying to raise financing and at one point, the Receiver was notified by an insurance company that CMS International had requested insurance coverage to operate out of the CMS shop, something the Receiver explicitly told Mr. Hickey would not be permitted; and
  - Mr. Hickey, charged the estate for 302 hours of his time (which works out to 62 hours more than full time) over a six-week period and was paid over a quarter of the \$40,664 paid by the Receiver to former CMS employees.
4. The Receiver's website is up to date - there has been nothing to file since August 16, 2016.

**Specific Number Responses**

With respect to the specific enumerated requests in your letter, the Receiver responds as follows:

1. Detailed accounting of the sale of CMS's equipment:
  - a. as stated above, the detailed listing was provided to Mr. Jesse with the Jesse Email. Included in this listing is the price paid for all items sold at the auction. The Jesse Email also addressed the removal from the auction, and subsequent sale, of Lots 490 and 491;
  - b. with respect to auctioneer fees, the auctioneer's bid and fees (which were approved by the Court) were sealed as part of the Receiver's application to have the auction process approved by the Court. The Receiver will be contacting the

auctioneer to attempt to obtain its consent to provide information respecting its fees to Mr. Hickey. The Receiver does, however, note that the auction proceeds recovered by the auctioneer exceeded the net minimum guarantee given by the auctioneer (which was the highest net minimum guarantee it received as part of the auction process and the auction fees were based on a competitive proposal process); and

- c. the lots to be removed from auction were handled as follows:
  - i) Lots 39 and 51. Unfortunately, these lots, a barbeque and a snow-blower, were inadvertently auctioned off at the auction for total proceeds of \$1,250. These items were to be pulled from the auction in order that Mr. Hickey could provide the Receiver with proof of ownership of them. He has not done so to date. If he is able to demonstrate ownership of these items, the Receiver will pay him the auction proceeds, which it is currently holding;
  - ii) Lots 54 and 56. These were rental items that were returned to rental companies prior to the auction date; and
  - iii) Lot 84. The Sale Approval and Vesting Order granted on March 24, 2016 provided that this Lot would be sold at auction if Mr. Hickey did not present the Receiver with evidence that he owned the item prior to the auction date. Despite the Receiver following up with Mr. Hickey and Mr. Jesse with respect to this item prior to the auction, no proof of ownership was presented to the Receiver and the Lot was sold at auction. A copy of the Receiver's correspondence respecting this item is attached as Appendix B;

2. CMS assets sold and remaining:

- a. Land and Building. The Receiver ran a tender bid process to sell the building to the highest bidder. No appraisal was obtained as it was felt that the tender process would determine the market value of the building. The below information will be included in the Receiver's Second Report when the Receiver applies to the Court to have the building sales process and sale approved on February 27, 2017. A summary of the tender process is as follows:
  - 1. on May 26, 2016, the Receiver initiated a tender bid process ("**Tender Bid Process**") with respect to the CMS Building ("**the CMS Building**") in an effort to engage interest parties and solicit offers to purchase the CMS Building;

2. on May 26, 2016, the Receiver sent out a one page teaser to the commercial real estate agents who had previously shown interest in the CMS Building both through the Receiver and the Company. The Receiver believed this group to be inclusive of the commercial real estate market in Calgary. A list of the real estate groups the Receiver spoke with is shown below:
  - (a) Avison Young (Canada) Inc.;
  - (b) Colliers International Canada;
  - (c) Jones Lang LaSalle;
  - (d) Remax Canada;
  - (e) Roman Real Estate;
  - (f) Target Realty;
  - (g) Hubbard Realty Group; and
  - (h) Prestigious Properties;
3. the Receiver also followed up with the few individual groups which showed interest in the assets of CMS during the equipment auction process with respect to the Tender Bid Process;
4. the Receiver also placed a week long advertisement in the Calgary Herald respecting the Tender Bid Process;
5. the Tender Bid Process was held over approximately 60 days and had a bid deadline of July 29, 2016. All interested parties were encouraged to submit an offer to purchase and were informed that the Receiver would be accepting bids with or without conditions, but did indicate that, given similar dollar values, the Receiver would give preference to an offer with fewer conditions and less closing risk;
6. through the Tender Bid Process, the following interest was shown in the CMS Building:
  - (a) 12 individual parties toured the CMS Building with 6 different realty groups bring forward the interested parties;

- (b) 3 groups toured the CMS Building multiple times; and
  - (c) 4 cash offers and 1 credit bid were received;
7. after reviewing the offers, the Receiver determined the offer to purchase submitted by Century in the form of a credit bid (“**Century Credit Bid**”) represented the highest value, was reasonable and fair given the circumstances, and that its acceptance was in the best interest of all stakeholders of CMS based on the following:
- (a) the CMS Building has been adequately exposed to the market through the Tender Bid Process;
  - (b) the Century Credit Bid is fair and commercially reasonable in the circumstances; and
  - (c) the Century Credit Bid represented the highest value and was substantially higher than the second highest bid and as such is in the best interest of all creditors;
- b. Intellectual Property. As per the Jesse Email, the Receiver has already reported to Mr. Hickey respecting the sale of the IP of CMS: the Receiver sold the IP for approximately \$105,000. The Receiver recognized that Mr. Hickey might be able to provide assistance with respect to the sale of the IP of CMS and attempted to secure his assistance with respect to such sale via a request made by email to Mr. Hickey on May 4, 2016 and via a request made to Mr. Hickey in person by the Receiver and a representative of Century Services at a meeting held on June 16, 2016. Mr. Hickey refused to provide the Receiver with any assistance related to the sale of the IP.
- Beyond the foregoing, the Receiver emailed Mr. Hickey on May 19, 2016 notifying him of the bid deadline respecting the IP and inviting him to make a bid for the IP. The Receiver did not receive any response to this email. The various correspondence discussed in this subsection is attached as Appendix C;
- c. Scientific Research and Development Credits. The Receiver hired an outside consultant, two former employees of CMS, and CMS’ pre-receivership third party accountant, to aid in the filing of the 2014 and 2015 Scientific Research and Development Credits (“**SR&ED**”) claims for the benefit of the CMS estate. The 2014 SR&ED filing date had already past, having been missed while CMS was still operating prior to the Receivership. The Receiver was also able to collect

payment for 2012 and 2013 provincial SR&ED amounts, which resulted from the Receiver’s work completing accounting and filing outstanding tax returns on behalf of CMS, which had not been completed prior to the Receivership. The Receiver notes that considerable time and effort was expended during the Receivership in order to recover the SR&ED claims. For example, CMS had not filed its 2014 and 2015 tax returns and its financial statements for these years had to be completed given the numerous incorrect accounting entries. These entries recorded over \$5 million in receivables and sales based on what appears to be non-binding orders in which the underlying asset recorded hadn’t been sold, was not built, and continued to be recorded as an asset in the financials. CMS’s accounts receivable ledger at the time of Receivership is discussed in further detail later in this letter. A summary of the SR&ED amounts filed by the Receiver is summarized in the table below:

Year	Filing Jurisdiction & Type	Amount Filed	Amount Received	Amount Expected to be Received	Comments
2015	Federal Refundable tax credit	\$ 180,268	\$ 180,268		Amount received by Receiver
	Provincial Refundable tax credit	\$ 57,472	\$ 57,472		Amount received by Receiver
2014	Federal tax credit	\$ 280,723			Non-refundable amount, which only can be applied to future taxes payable
	Provincial Refundable tax credit	\$ 187,097		\$ 187,097	Amount expected by the Receiver once Government of Canada completes review of filing
2013	Provincial Refundable tax credit	\$ 134,923	\$ 134,923		Amounts received by Receiver. Receiver filed 2014 and 2015 tax returns in order to receive 2014 and 2015 SR&ED claims. 2012 and 2013 we release by the Government of Alberta once these year end filings we completed.
2012	Provincial Refundable tax credit	\$ 71,466	\$ 71,466		
<b>Total</b>			<b>\$ 444,128</b>	<b>\$ 631,225</b>	

Note: Amount does not include fees paid to SR&ED filing consultant

- d. Accounts Receivable. As stated above, at the time of its appointment, CMS had recorded accounts receivable of \$5.97 million. As the Receiver began attempting to collect on the recorded accounts receivable, it determined that the vast majority of the recorded accounts receivable were uncollectible;
- e. To date, the only distribution made by the Receiver was an interim distribution made to Century Services of a portion of the equipment auction proceeds, which was approved by the Court on March 8, 2016. Mr. Hickey was in attendance in Court on this date. Attached as Appendix D is a summary of the accounts receivable on CMS’s books as of January 27, 2016. The summary includes the Receiver’s and Mr. Hickey’s comments in regards to the collectable nature of the amounts and any amounts that were collected;
- f. Engineering Drawings. These were included in the Intellectual Property sold by the Receiver;



- g. **GST and Other Credits.** All GST filings have been completed and the Receiver has been receiving credits from the CRA throughout the Receivership;
  - h. **WEPP.** Under the WEPP, a total of 20 employees were eligible for payments for unpaid wages and banked time. In total, \$60,042 was paid to these employees under WEPP. Total unpaid amounts accrued in the six weeks prior to the date of the receivership, when no payroll payments were made by CMS, equalled \$213,724 relating to unpaid hourly wages, vacation pay and banked time, and termination pay;
  - i. Additionally, through its review of CMS's books and records the Receiver identified a \$50,000 cash withdrawal from Chris Mechanical's RBC bank account (02299 103-084-0) on December 3, 2015. The Receiver viewed this cash withdrawal of \$50,000 as unusual, especially at a time when employees had not been paid their wages for 4 weeks. FTI Consulting Canada Inc., in its capacity as trustee in bankruptcy of CMS (the "Trustee"), is currently in the process of investigating this transaction. The Trustee will be sending a letter to Mr. Hickey shortly requesting further details with respect to this transaction including, specifically, who withdrew the cash and what it was used for; and
  - j. **Directors Insurance.** As is standard practice in a receivership, the Receiver did not continue or fund any director's liability insurance during the receivership.
3. **CMS Server and Electronic Files.** Mr. Hickey had full access to CMS's server and information throughout the six weeks in which he was retained by the Receiver employed to assist with the Receivership proceedings. Since that time, nearly one year has elapsed and no requests have been made for access to CMS's server by Mr. Hickey. If Mr. Hickey requires specific information for a reasonable purpose, the Receiver will make its best efforts to provide it to Mr. Hickey, upon request, and provided it is appropriate for the Receiver to provide such information. The Receiver understands Mr. Hickey is currently operating CMS International which operates in a similar business to CMS and, accordingly, there are concerns regarding conflicts of interest;
4. **Statement of Accounts Re: Bankruptcy.** A copy of the Statement of Affairs filed in the bankruptcy of CMS can be found on the Receiver's website under the Bankruptcy tab and the link dated July 26, 2016. In addition, a copy has been attached as Appendix E;
5. **Bankruptcy Claims Register –** The Trustee has initiated a claims process. However, given that there is expected to be shortfall in the recoveries of the secured creditors of CMS, to date, the Trustee has only summarized the claims received and has not taken

any further action with respect to them at this point. A summary of the claims received in the CMS bankruptcy claims process to date is shown below:

<b>CMS Bankruptcy Claims Register</b>	
<b>Creditor</b>	<b>POC</b>
Aurther Jack	\$ 10,809.79
Barry Bai	\$ 10,230.44
Century Services	\$ 5,415,372.63
Daniel Davis	\$ 6,249.54
Enmax	\$ 2,642.46
FleetBrake	\$ 1,128.75
Hudson Energy	\$ 4,938.72
IR Canada Sales & Service ULC	\$ 1,032.99
Jennifer Kynoch	\$ 7,625.04
Linda Liu Group	\$ 6,491.43
Noshok Inc.	\$ 15,426.00
PSI Fluid Power Ltd	\$ 1,369.18
Red Associates Engineering Ltd	\$ 1,568.70
Thomas Skinner	\$ 2,631.36
Unified Value Ltd.	\$ 1,399.30
Windowpane Management Inc.	\$ 15,618.75
<b>Total Claims Received: 16</b>	<b>\$ 5,504,535.08</b>

6. Summary of the Receiver's Receipts and Disbursements. A summary of the Receiver's R&D up to March 4, 2016 can be found in the Receiver's First Report on the Receiver's website. An updated R&D will be provided in those application materials in the Receiver's Second Report;
7. Bankruptcy Realizations. There have been no realizations in the bankruptcy; and
8. Missing Receiver's Reports or Notices. All Receiver's and Trustee's reports have been posted to the Receiver's website.

We trust you find the foregoing to be in order.

Yours truly,

**FASKEN MARTINEAU DuMOULIN LLP**

  
Travis Lysak

TPL/mf  
Enclosure

cc: **FTI Consulting:** Dustin Olver (Via Email)  
Robert Kleebaum (Via Email)  
Deryck Helkaa (Via Email)  
**Miles Davison LLP:** Daniel Jukes (Via Email)

# Appendix A

## **Olver, Dustin**

---

**From:** Travis Lysak <tlysak@fasken.com>  
**Sent:** Tuesday, July 05, 2016 2:26 PM  
**To:** Kent Jesse  
**Cc:** Gurofsky, Robyn; Olver, Dustin; Kleebaum, Robert  
**Subject:** Chris Mechanical - Responses to Questions.  
**Attachments:** Chris Mechanical Services Final Statement.pdf

Hi Kent,

Further to your email of June 6, 2016, please find below responses to your client's various questions:

### 1. Auction Accounting.

Please find attached the detailed auction accounting.

### 2. Pulled Auction Items

During the auction, 2 lots were pulled from the auction block, namely Lot 490 and Lot 491, the 2007 Flush-by Unit and 2004 Flush-by Unit, respectively. During the auction, when Lot 490 was being offered for sale the auctioneer began bidding at \$50,000 and upon receiving no interest continued to lower the initial bid asking price as low as \$5,000. At this time, the auctioneer realized there was no interest from the bidders in attendance to purchase Lot 490 for a fair price. The decision was then made, and subsequently announced to those in attendance, that both Lot 490 and Lot 491 would be removed from the auction to protect their value and that anyone interested in purchasing the lots should approach Hilco with a proposed purchase price. Hilco was approached by a party after the auction which agreed to buy Lot 490 and Lot 491 for a gross amount of \$100,000 (less \$13,794 in buyer's premiums).

At the auction, Hilco also notified the attending bidders that the IP of CMS was available for purchase. The intent of this notification was to expose the IP to potentially interested bidders to allow for further discussion after the auction with respect to its purchase. This did not lead to any initial offers for the IP of CMS.

### 3. Land and Building

The Receiver is currently conducting a sealed tender bidding process for the land and building that will last for a total of 60 days. It is the Receiver's mandate to secure the best possible price for the land and building, and this is what it will attempt to do. The Receiver will be seeking Court approval of any offer it accepts and your client will be given notice of the application for such approval.

### 4. Intellectual Property

You will recall that the Receiver requested your client's assistance in selling the IP. After the request was made, no effort was made by your client to provide the Receiver assistance on this matter. The Receiver recently closed a transaction whereby it sold various IP located on the CMS server to a purchaser on an "as is where is" basis with no representations or warranties for approximately \$105,000.

We trust your client will find the foregoing to be in order.

Travis Lysak | Partner

T. +1 403 261 5501 | F. +1 403 261 5351

[tlvsak@fasken.com](mailto:tlvsak@fasken.com) | <http://www.fasken.com/en/Travis-Lysak>

Fasken Martineau DuMoulin LLP  
3400, 350 - 7th Avenue SW, Calgary, Alberta T2P 3N9



VANCOUVER    CALGARY    TORONTO    OTTAWA    MONTRÉAL    QUÉBEC CITY    LONDON    JOHANNESBURG

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
1	RIDGID NO. 27 - Bench Yoke Vise	Y	1	225.00	225.00	
2	RIDGID NO. 26 - Bench Yoke Vise	Y	1	100.00	100.00	
3	RIDGID BC-610 - Chain Vise	Y	1	75.00	75.00	
4	RIDGID BC-810 - Chain Vise	Y	1	125.00	125.00	
5	RIDGID BC-210 - Chain Vise	Y	1	75.00	75.00	
6	RIDGID - Threading Tooling	Y	1	250.00	250.00	
7	Machine Vise	Y	1	125.00	125.00	*
7A	SWAGELOK - Tube Bender. Sold With Lot:7	Y	1	0.00	0.00	*
7B	Tube Benders. Sold With Lot:7	Y	2	0.00	0.00	*
7C	Small Tube Benders. Sold With Lot:7	Y	4	0.00	0.00	*
8	SALA - Safety Harness	Y	1	50.00	50.00	
9	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
10	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
11	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
12	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
13	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
14	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
15	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
16	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
17	RIDGID - Pipe Cutter	Y	1	55.00	55.00	
17A	RIDGID - Hand Pipe Vise	Y	1	70.00	70.00	
18	WESTWARD - 36" Aluminum Pipe Wrench	Y	1	50.00	50.00	
19	36" Steel Pipe Wrench	Y	1	25.00	25.00	
20	36" Steel Pipe Wrench	Y	1	25.00	25.00	
21	36" Steel Pipe Wrench	Y	1	50.00	50.00	
22	36" Steel Pipe Wrench	Y	1	45.00	45.00	
23	RIDGID - 24" Aluminum Pipe Wrench	Y	1	60.00	60.00	
24	24" Aluminum Pipe Wrench	Y	1	40.00	40.00	
25	24" Aluminum Pipe Wrench	Y	1	65.00	65.00	
26	24" Aluminum Pipe Wrench	Y	1	30.00	30.00	
27	Small Pipe Wrenches	Y	3	55.00	55.00	+
28	RIDGID C36 - Chain Wrench	Y	1	35.00	35.00	
29	RIDGID C36 - Chain Wrench	Y	1	35.00	35.00	
30	RIDGID C36 - Chain Wrench	Y	1	25.00	25.00	
31	RIDGID C36 - Chain Wrench	Y	1	35.00	35.00	
32	RIDGID C24 - Chain Wrench	Y	1	35.00	35.00	
33	KANGO 950 - Jack Hammer	Y	1	350.00	350.00	
33A	Lot of Jonnesway Sockets	Y	1	50.00	50.00	
34	Lot of Grinding Discs Etc.	Y	1	225.00	225.00	
35	Box of Asst. Shackles	Y	1	50.00	50.00	
36	Lot of Heavy Duty Shackles	Y	1	75.00	75.00	
37	Box of Lifting Eyes Hooks Etc.	Y	1	25.00	25.00	
38	3/4" x 3 300-Lbs Capacity Plate Clamp	Y	1	125.00	125.00	
39	CM - 3/4 Ton Lever Hoist	Y	1	65.00	65.00	
40	KITO - 3/4 Ton Lever Hoist	Y	1	100.00	100.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

HILCO INDUSTRIAL ACQ CANADA ULC  
 770 BROWNS LINE, UNIT 102  
 ETOBICOKE, ON M8W 3W2  
 (416) 252-1955 Fax:(416) 251-1955  
 WWW.HILCOIND.COM, HST#83400-5795

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
41	POULAN - Chain Saw	Y	1	100.00	100.00	
42	BLACK & DECKER - Mitre Saw	Y	1	100.00	100.00	*
43	Paint Guns. Sold With Lot:42	Y	2	0.00	0.00	*
44	Lot of Asst. Hammer. Sold With Lot:42	Y	1	0.00	0.00	*
45	Sala/Ultra-Lok Self-Retracting Life Lines	Y	1	125.00	125.00	
46	ENDO - 2.5-5-Kg Spring Balancer	Y	1	50.00	50.00	
47	ENDO - 1-3-Kg Spring Balancer	Y	1	50.00	50.00	
48	Pressure Testing Gage; with Hose	Y	1	50.00	50.00	*
49	Lot of Rubber Matting. Sold With Lot:48	Y	1	0.00	0.00	*
50	LINCOLN - Cordless Grease Gun	Y	1	100.00	100.00	*
51	Lot of Asst. Grease Guns. Sold With Lot:50	Y	1	0.00	0.00	*
52	Tie Down SInches	Y	3	140.00	140.00	*
53	Lot of Asst. Lifting Straps. Sold With Lot:52	Y	1	0.00	0.00	*
54	Sections of Shelving	Y	4	175.00	175.00	+
55	Box of Asst. Hand Tools	Y	1	25.00	25.00	
57	Lot of Asst. Wrenches	Y	1	150.00	150.00	
58	Solar Battery Tester	Y	1	50.00	50.00	
59	DREMEL 300 - Die Grinder	Y	1	50.00	50.00	*
59A	Digital Torque Adapter. Sold With Lot:59	Y	1	0.00	0.00	*
60	BESSEY - Clamps	Y	3	150.00	150.00	+
61	BESSEY - Clamps	Y	3	150.00	150.00	+
62	BESSEY - Clamps	Y	4	150.00	150.00	+
63	BESSEY - Clamps	Y	4	150.00	150.00	+
64	BESSEY - Clamps	Y	4	150.00	150.00	+
65	CAMPBELL - Hausfeld Air Finishing Nailer	Y	1	50.00	50.00	
66	Lot of Asst. Extension Cords	Y	1	75.00	75.00	
67	Lot of (2) Bottle Jacks Trolley Hand Winch	Y	1	50.00	50.00	
68	3-Ph Extension Cord	Y	1	75.00	75.00	
69	Lot of 3-Ph Extension Cords	Y	1	325.00	325.00	
70	Lot of Air Hose	Y	1	75.00	75.00	
71	SHRINKFAST 998 - Shrink Wrap Heat Gun	Y	1	175.00	175.00	
72	MILWAUKEE - Magnetic Drill	Y	1	550.00	550.00	
73	ZCO-300 - Hydraulic Crimper	Y	1	175.00	175.00	
74	GREENLEE HK06FT - Hydraulic Crimper	Y	1	400.00	400.00	
75	Hydraulic Crimper	Y	1	50.00	50.00	
76	YQ-400C - Hydraulic Crimper	Y	1	50.00	50.00	
77	JT-1632 - Hydraulic Crimper	Y	1	150.00	150.00	
78	CPC-100 - Hydraulic Crimper	Y	1	75.00	75.00	
79	Hydraulic Nut Cutter	Y	1	75.00	75.00	
80	AUTOCLAVE - Hydraulic Tube Bender	Y	1	175.00	175.00	
81	OTC - Hydraulic Pump	Y	1	125.00	125.00	
82	OTC 4002 - Hydraulic Pump	Y	1	175.00	175.00	*
83	Hydraulic Hand Pump. Sold With Lot:82	Y	1	0.00	0.00	*
84	Hydraulic Jacks; with Hand Pump	Y	2	175.00	175.00	+
85	MAKITA - Cut-Off Saw	Y	1	50.00	50.00	*

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Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
86	DELTA - Mitre Saw. Sold With Lot:85	Y	1	0.00	0.00	*
87	MILWAUKEE - Electric Drill	Y	1	45.00	45.00	
88	CRAFTSMAN - 1/2" Electric Drill	Y	1	50.00	50.00	*
89	BLACK & DECKER - Electric Drill. Sold With Lot:88	Y	1	0.00	0.00	*
90	Box of Asst. Letter & Number Stamps. Sold With Lot:88	Y	1	0.00	0.00	*
91	MAKITA - Electric Angle Grinder	Y	1	50.00	50.00	
92	MAKITA - Electric Angle Grinder	Y	1	40.00	40.00	
93	MAKITA - Electric Angle Grinder	Y	1	40.00	40.00	
94	MAKITA - Electric Angle Grinder	Y	1	40.00	40.00	
95	MAKITA 9030 - Electric Belt Sander	Y	1	60.00	60.00	
96	MAKITA - Belt Sander	Y	1	50.00	50.00	
97	MAKITA - Belt Sander	Y	1	30.00	30.00	
98	MAKITA - Circular Saw	Y	1	50.00	50.00	*
99	DEWALT - Circular Saw. Sold With Lot:98	Y	1	0.00	0.00	*
101	BLACK & DECKER - Circular Saw	Y	1	75.00	75.00	*
102	BLACK & DECKER - Cordless Drill. Sold With Lot:101	Y	1	0.00	0.00	*
103	HOTECHE - 1" Air Impact Gun	Y	1	325.00	325.00	
104	HOTECHE - 3/4" Air Impact Gun	Y	1	100.00	100.00	
105	HOTECHE - Air Impact Gun	Y	1	100.00	100.00	
106	Pneumatic Sander	Y	1	10.00	10.00	
107	4' x 8' Steel Work Bench	Y	1	700.00	700.00	
108	MILWAUKEE - Cordless Drills	Y	2	125.00	125.00	+
109	PROCORE - 600mm Crescent Wrench	Y	1	55.00	55.00	
110	STANLEY - Socket Set	Y	1	50.00	50.00	
111	PROCORE - Large Torque Wrench	Y	1	150.00	150.00	
112	PORTER CABLE - Electric Router	Y	1	25.00	25.00	
113	BLACK & DECKER - Jig Saw	Y	1	75.00	75.00	*
114	Box of Asst. Filer. Sold With Lot:113	Y	1	0.00	0.00	*
115	Box of Asst. Drill Bits. Sold With Lot:113	Y	1	0.00	0.00	*
116	CRESCENT - Wrench/ Socket Set	Y	1	150.00	150.00	*
117	IMPACT - Socket Set. Sold With Lot:116	Y	1	0.00	0.00	*
118	IMPACT - Socket Set. Sold With Lot:116	Y	1	0.00	0.00	*
119	Socket Sets	Y	2	50.00	50.00	*
120	Pneumatic Socket Gun. Sold With Lot:119	Y	1	0.00	0.00	*
121	POWERFIST - Air Angle Grinder	Y	1	50.00	50.00	*
122	INGERSOLL RAND - Air Cut-Off Tool. Sold With Lot:121	Y	1	0.00	0.00	*
123	POWERFIST - Angle Drill. Sold With Lot:121	Y	1	0.00	0.00	*
124	INGERSOLL RAND - Air Die Grinder. Sold With Lot:121	Y	1	0.00	0.00	*
125	POWERFIST - Air Drill	Y	1	100.00	100.00	*
126	Air Grinder. Sold With Lot:125	Y	1	0.00	0.00	*
127	INGERSOLL RAND - Air Drill. Sold With Lot:125	Y	1	0.00	0.00	*
128	INGERSOLL RAND - Angle Grinder. Sold With Lot:125	Y	1	0.00	0.00	*
129	Air Drill; with Jig Attachment	Y	1	125.00	125.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
130	Lot of Asst. Hand Tools Pry Bars Etc.. Sold With Lot:129	Y	1	0.00	0.00	*
131	MILWAUKEE - Sawzall	Y	1	50.00	50.00	
132	Box of Asst. Sockets	Y	1	125.00	125.00	*
133	Lot of Asst. HD Sockets. Sold With Lot:132	Y	1	0.00	0.00	*
134	Box of Gear Pullers & C-Clamps	Y	1	125.00	125.00	*
135	BEACH MANUFACTURING - Tool Box; with Tools. Sold With Lot:134	Y	1	0.00	0.00	*
136	HOTSY - Electric Pressure Washer	Y	1	225.00	225.00	
137	CRAFTSMAN - Lawn Mower	Y	1	100.00	100.00	
138	TORO CR20E - Snow Blower	Y	1	25.00	25.00	
139	YARDWORKS - Gas Powered Snow Blower	Y	1	450.00	450.00	
140	SAHARA - Turbo Dryer	Y	1	50.00	50.00	
141	Barrel Pumps; & Submersible Pump	Y	2	50.00	50.00	*
142	Barrel Dollies. Sold With Lot:141	Y	4	0.00	0.00	*
143	POWERFIST - Vehicle Dolly	Y	1	25.00	25.00	
143A	Pallet Jack	Y	1	150.00	150.00	
144	XT200 - Weed Eater	Y	1	75.00	75.00	
145	RIDGID - Shop Vac	Y	1	25.00	25.00	
146	Lot of Brooms Shovels Garbage Cans	Y	1	100.00	100.00	
147	Welding Rod Oven	Y	1	500.00	500.00	
148	Fire Extinguisher	Y	1	50.00	50.00	*
149	Fire Extinguisher. Sold With Lot:148	Y	1	0.00	0.00	*
150	IMA IG30-8 - Gear Head Drill Press	Y	1	1,000.00	1,000.00	
151	Machine Vise	Y	1	75.00	75.00	
152	ESAB PCM-500I - Plasma Cutter	Y	1	600.00	600.00	
153	MILLER DYNASTY 700 - Welder	Y	1	7,500.00	7,500.00	
154	MILLER MILLERMATIC 350 - Welder	Y	1	2,500.00	2,500.00	
155	LINCOLN POWER MIG 350 M - Welder	Y	1	1,750.00	1,750.00	
156	LINCOLN SQUAREWAVE TIG - Welder	Y	1	1,000.00	1,000.00	
157	FARR - 3.5 Hp Portable Snorkel Fume Extractor	Y	1	650.00	650.00	
158	Lot of Asst. Welding Supplies	Y	1	100.00	100.00	
159	Lot of Asst. Welding Rod & Wire	Y	1	275.00	275.00	
160	TIGER - Torch	Y	1	25.00	25.00	
161	Lot of Asst. Welding Cable	Y	1	50.00	50.00	
162	Metal Shelving	Y	1	55.00	55.00	
163	Folding Tables	Y	5	25.00	25.00	+
164	8" Belt Sander	Y	1	125.00	125.00	
165	Pedestal Grinder	Y	1	125.00	125.00	
166	CRAFTSMAN - 10" Table Saw	Y	1	25.00	25.00	
167	Plasma Guide Kit	Y	1	125.00	125.00	
168	Parts Case with Asst. Welding Torch Tips	Y	1	100.00	100.00	
169	VICTOR - Pressure Regulators	Y	2	50.00	50.00	+
170	SCOTT - Air Pack	Y	1	150.00	150.00	
171	SCOTT - Air Pack	Y	1	125.00	125.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
172	MOTOR MASTER - 3 Ton Floor Jack	Y	1	50.00	50.00	
173	RIDGID - Metal Cutting Band Saw	Y	1	200.00	200.00	
174	Magnetic Floor Roller	Y	1	75.00	75.00	
175	Danger Signs with Orange Cones	Y	3	175.00	175.00	+
176	REX-CUT BDM-15 - Drill Press	Y	1	125.00	125.00	
177	LINCOLN IDEALARC 250 - Welder; with Steel Cart	Y	1	300.00	300.00	
178	Forklift Barrel Attachment	Y	1	100.00	100.00	
179	O/A Torch; Set with Cart	Y	1	225.00	225.00	
180	Banding Machine; Cart with Tooling	Y	1	275.00	275.00	
181	JOB MASTER - Chest	Y	1	300.00	300.00	
182	Electric Floor Fans	Y	2	25.00	25.00	+
183	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
184	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
185	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
186	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
187	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
188	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
189	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
190	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
191	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
192	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
193	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
194	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
195	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
196	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
197	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
198	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
199	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
200	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
201	PLA-DIA Machinist Shop Cart	Y	1	150.00	150.00	
202	Pallet of Rubber Floor Mats	Y	1	225.00	225.00	
203	Lot of Asst. Steel Bar Pipe on Rack	Y	1	3,300.00	3,300.00	*
204	Steel Material Rack. Sold With Lot:203	Y	1	0.00	0.00	*
205	Pallet of Brass	Y	1	425.00	425.00	
206	HYDMECH S-20A - Automatic Horizontal Band Saw; S/N 880109016; 14" X 20" Capacity; Auto Feed (2009)	Y	1	14,500.00	14,500.00	
207	HOTSY 1422SS - Hot Pressure Washer; S/N 11095870-160929; 3000 Psi	Y	1	2,700.00	2,700.00	
208	MOD-U-BLAST SERIES E - Shot Blast Cabinet; S/N 11547 (2008)	Y	1	900.00	900.00	
209	DWYER - 42" x 25" x 31" Back Draft Paint Booth	Y	1	450.00	450.00	
210	Aluminum Extension Ladder	Y	1	25.00	25.00	
211	8' Aluminum Step Ladder	Y	1	25.00	25.00	
212	Aluminum Step Ladder	Y	1	40.00	40.00	
213	Aluminum Step Ladders	Y	2	25.00	25.00	+

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HILCO INDUSTRIAL ACQ CANADA ULC  
 770 BROWNS LINE, UNIT 102  
 ETOBICOKE, ON M8W 3W2  
 (416) 252-1955 Fax:(416) 251-1955  
 WWW.HILCOIND.COM, HST#83400-5795

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
214	TUFT-LIFT - Crane Lifting Sling	Y	1	50.00	50.00	
215	Spreader Bar	Y	1	25.00	25.00	
216	SALA - Self-Retracting Lifeline	Y	1	75.00	75.00	
217	3 Ton Lever Hoist	Y	1	75.00	75.00	
218	ALLIED - 2 Ton Chain Hoist	Y	1	75.00	75.00	
219	BEEBE - 2 Ton Chain Hoist	Y	1	100.00	100.00	
220	Lot of Lifting Chain	Y	1	175.00	175.00	
222	Lot of Tie Down Ratchet Straps	Y	1	25.00	25.00	
223	INDUSTRIAL - Enclosed Parts-Cleaning Rotary Table Chamber	Y	1	3,500.00	3,500.00	
224	Lot of Welding Shields	Y	1	50.00	50.00	
225	Steel Cabinet; with Contents	Y	1	50.00	50.00	
226	Hydraulic H-Frame Shop Press; 48" x 35"; 5,000-Lbs Capacity with Hydraulic Power Pack	Y	1	1,800.00	1,800.00	
227	CBC UNI 70B - Programmable Tube Bender; S/N 0405 1140 (1999)	Y	1	7,500.00	7,500.00	
228	BUFFALO - 3 Ton Arbor Press; with Contents of Shelf	Y	1	500.00	500.00	
229	Hand Dollies	Y	2	50.00	50.00	+
230	ITC - Parts Washer	Y	1	175.00	175.00	
231	Contents of Tooling Cabinet Hand Tools Etc.	Y	1	1,200.00	1,200.00	+
232	9-Drawer Machine Tooling Cabinet. Sold With Lot:231	Y	1	0.00	0.00	+
233	Large Lot of Asst. Oils Coolant Shelf Etc.	Y	1	50.00	50.00	
234	BURR KING VIBRA KING 45-1 - Portable Deburring Machine; S/N 27031	Y	1	3,750.00	3,750.00	
235	BURR KING VIBRA KING 45-1 - Portable Deburring Machine; S/N 27030	Y	1	3,750.00	3,750.00	
236	BURR KING VIBRA KING 25-1 - Portable Deburring Machine; S/N 27034	Y	1	1,950.00	1,950.00	
237	Barrel of Blaser Blasocut BC20SW	Y	1	700.00	700.00	
238	REXON - 13" Drill Press	Y	1	300.00	300.00	
239	DAREX E-90 - Tool Sharpener	Y	1	700.00	700.00	
240	DEWALT - 8" Bench Grinder; with Stand	Y	1	150.00	150.00	
241	SOUTHWESTERN TRAK DPM - CNC Turret Milling Machine; S/N 012BF11203; with Trak AGE3 CControl; 10" x 50" T-Slot Table; Power Draw Bar	Y	1	5,000.00	5,000.00	
242	TOS FNK25 - Milling Machine; S/N 24011; 11' 12" X 49" T-Slot Table; Up To 4500 Rpm; Mitutoyo DRO	Y	1	2,500.00	2,500.00	
243	FIRST LC 20 VS RTTM - Milling Machine; S/N 80101416; 10" X 51" T-Slot Table; Up To 4500 Rpm; 5 HP Power Feed; Newall 3-Axis DRO	Y	1	8,000.00	8,000.00	
244	JONES & SHIPMAN 540 - Surface Grinder; S/N 26715WZ; Magnetic Base 6" x 18"	Y	1	3,250.00	3,250.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
245	SUMMIT - Gap Bed Engine Lathe; S/N 1111; 26'4" X 120"; 26" Swing; 120" Centers; 4" Spindle Bore; 19 1/2" 4-Jaw Chuck; Quick Change Tool Post; Steady Rests; Newall 2-Axis DRO	Y	1	6,500.00	6,500.00	
246	TOS SN500N - Gap Bed Engine Lathe; S/N 68005020010199; 20" Swing X 80" Centers; 3" Spindle Bore; 12" 3-Jaw Chuck; Up To 2000 Rpm; Quick Change Tool Post; Steady Rest; Newall 2-Axis DRO	Y	1	5,000.00	5,000.00	
247	DALIMPEX TUG 40-2000 - Gap Bed Engine Lathe; S/N Y 8297 (1994); 18" Swing; 22" Gap; 80" Centers; 2 1/4" Spindle Bore; 9" 3-Jaw Chuck; Steady Rest; Quick Change Tool Post; Up To 1800 Rpm; Newall 2-Axis DRO	Y	1	2,500.00	2,500.00	
248	WHACHEON WL-435 - Engine Lathe; S/N 9-8007-74; 18" Swing; 40" Centers; 2 1/4" Spindle Bore; 8" 3-Jaw Chuck; Newall 2-Axis DRO; Quick Change Tool Post	Y	1	3,500.00	3,500.00	
249	HAAS VF-7/50 - CNC Vertical Machining Center; S/N Y 1094720 (2012); X/Y/Z 84" X 32" X 30"; 50 Taper Tooling; 4th & 5th Axis; (24) Station Tool Changer; 30 HP; Coordinate Rotation & Scaling; CT Option; Through Spindle Cooling; Compact Dual Axis; Trunnion Table	Y	1	101,525.62	101,525.62	
249A	HAAS TR160Y - 5th Axis Rotary Table; 6.3" Platter Diameter Compact Tilting 2-Axis Trunnion Table	Y	1	17,000.00	17,000.00	
250	HAAS VF-4 - CNC Vertical Machining Center; S/N Y 1093904 (2012); X/Y/Z 50" X 20" X 25"; 40 Taper Tooling; 30 HP; 4th Axis; Coordinate Rotation & Scaling; CT Option; Through Spindle Coolant; (21 +1) Side Mount Tool Changer; Chip Conveyor	Y	1	60,000.00	60,000.00	
250A	HAAS - 4th Axis Rotary Table (2012)	Y	1	4,500.00	4,500.00	
251	HAAS ST40 - CNC Turning Center; S/N 3092967 (2012); 25.5" X 44"; 12 Station Tool Holder; 18" 3-Jaw Chuck; 4.62" Big Bore Spindle; 40 HP; High Pressure Coolant; Intuitive Programming; XP-40 Option; Auto Tool Pre-Setter; Programmable Tall Stock; Chip Conveyor	N	1	57,500.00	57,500.00	
252	HAAS VF-4B - CNC Vertical Machining Center; S/N N 1067276 (2008); X/Y/Z 50" X 20" X 25"; 5th Axis Option; 40 Taper Tooling; 20 HP; TSC System; (24) Station Tool Changer	N	1	62,000.00	62,000.00	
253	HAAS SL-30T - CNC Turning Center; S/N 3081663 (2008); 21" X 26"; X/Z 11" X 34"; 30 HP; 12 Station Turret; VB30 Live Tooling Option; MT #4 Tallstock; 10" Chuck	N	1	30,000.00	30,000.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
254	HAAS SL-20TARL - CNC Vertical Machining Center; S/N 69923; 2 Ais; 23" X 9.5" Swing; 8" Chuck; 10 Station Turret; Boring Bar Holder; Programmable Hydraulic Tailstock; Chip Conveyor c/w Auto Parts Loader; 24" X 28" Table; 1000 LBS Capacity; Double Gripper Up to 30 Lbs Capacity	Y	1	20,000.00	20,000.00	
255	HAAS MINIMILL - CNC Vertical Machining Center; S/N 41539 (2005); XYZ 16" X 12" X 10"; 7.5 Hp; 10 Station Tool CHanger; 40 Taper	Y	1	13,500.00	13,500.00	
256	HAAS - 4th Axis Rotary Table (2012)	N	1	3,500.00	3,500.00	
257	HAAS TL-2 - 3/80/208/240V CNC Turning Center; S/N 67644 (2004)	Y	1	11,000.00	11,000.00	
258	HAAS HRT160 - 4th Axis Rotary Table; 6.3" Platter	Y	1	12,000.00	12,000.00	
259	SCHMIDT - Tool Steady Rest for Haas CNC	Y	1	600.00	600.00	
260	SIC MARKING EC9 - Basic Dot Peen Table Top Marking Machine	Y	1	6,000.00	6,000.00	
261	ROFIN-BAASEL STARMARK LME-M - CO2 Laser Engraver; 10 Watt; 10640 nm Wavelength; 60mm x 120mm x 160mm Lettering Panel Diameter; 230V	Y	1	2,000.00	2,000.00	
262	KURT - 8" Machine Vise	Y	1	900.00	900.00	
263	KURT - 8" Machine Vise	Y	1	1,200.00	1,200.00	
264	KURT - 8" Machine Vise	Y	1	900.00	900.00	
265	KURT - 8" Machine Vise	Y	1	900.00	900.00	
266	KURT - 6" Machine Vise	Y	1	550.00	550.00	
267	KURT - 6" Machine Vise	Y	1	450.00	450.00	
268	KURT - 6" Machine Vise	Y	1	400.00	400.00	
269	KURT - 6" Machine Vise	Y	1	400.00	400.00	
270	KURT - 6" Machine Vise	Y	1	400.00	400.00	
271	KURT - 6" Machine Vise	Y	1	400.00	400.00	
272	KURT - 6" Machine Vise	Y	1	400.00	400.00	
273	GS - 6" Machine Vise	Y	1	600.00	600.00	
274	GS - 6" Machine Vise	Y	1	600.00	600.00	
275	6" Machine Vise	Y	1	50.00	50.00	
276	Machine Vises	Y	3	50.00	50.00	+
277	Machine Vise; with Swivel Base	Y	1	175.00	175.00	
278	12" 3-Jaw Chuck	Y	1	50.00	50.00	*
279	10" 3-Jaw Chuck. Sold With Lot:278	Y	1	0.00	0.00	*
280	6 1/2" 3-Jaw Chuck	Y	1	75.00	75.00	*
281	6 1/2" 3-Jaw Chuck. Sold With Lot:280	Y	1	0.00	0.00	*
282	VERTEX - 12" Rotary Table	Y	1	150.00	150.00	
283	STM - Dividing Head	Y	1	300.00	300.00	
284	Dividing Head; with Tail Stock	Y	1	200.00	200.00	
285	Tool Holder Stands	Y	2	50.00	50.00	*
286	Angle Blocks. Sold With Lot:285	Y	3	0.00	0.00	*
287	30" Brake Press Die Top & Bottom	Y	1	25.00	25.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
288	Parallel Bar Set	Y	1	50.00	50.00	
289	Parallel Bar Set	Y	1	50.00	50.00	
290	Parallel Bar Set	Y	1	50.00	50.00	
291	Parallel Bar Set	Y	1	50.00	50.00	
292	Lot of Misc. Machine Tooling on (2) Shelves	Y	1	125.00	125.00	
293	Lot of Asst. Soft Jaws	Y	1	50.00	50.00	*
294	Lot of Asst. Soft Jaws. Sold With Lot:293	Y	1	0.00	0.00	*
295	Boxes Soft Jaws	Y	3	300.00	300.00	*
296	Boxes Soft Jaws. Sold With Lot:295	Y	4	0.00	0.00	*
297	HAAS - Boxes of CNC Tool Holders	Y	2	1,500.00	1,500.00	*
298	HAAS - CNC Tool Holders. Sold With Lot:297	Y	3	0.00	0.00	*
299	Box of CNC Tool Holder Bushings	Y	1	400.00	400.00	*
300	Boxes of Soft Jaws. Sold With Lot:299	Y	2	0.00	0.00	*
301	Box of Tool Post Tool Holder	Y	1	100.00	100.00	
302	Box of Tool Post Tool Holder	Y	1	50.00	50.00	
303	Box of 4 Boring Bar Cutter	Y	1	200.00	200.00	
304	Collets	Y	1	200.00	200.00	*
305	Collets. Sold With Lot:304	Y	1	0.00	0.00	*
306	Collets. Sold With Lot:304	Y	1	0.00	0.00	*
307	Collets. Sold With Lot:304	Y	1	0.00	0.00	*
308	Lot of Asst. Collets	Y	1	200.00	200.00	*
309	Lot of Asst. Collets, Sold With Lot:308	Y	1	0.00	0.00	*
310	DAVIS - Keyseater; Cutter Set	Y	1	200.00	200.00	
311	DAVIS - Keyseater; Cutter Set	Y	1	200.00	200.00	
312	Box of Tool Bar Cutter	Y	1	150.00	150.00	
313	Box of Asst. Boring Bars	Y	1	350.00	350.00	
314	Box of Asst. Boring Bars	Y	1	350.00	350.00	
315	Box of Asst. Tool Bar Cutter	Y	1	350.00	350.00	
316	Box of Asst. Tool Bar Cutter	Y	1	150.00	150.00	
317	Box of Asst. Tool Bar Cutter	Y	1	150.00	150.00	
318	Box of Asst. Tool Bar Cutter	Y	1	150.00	150.00	
318A	Box of Asst. Tool Bar Cutter	Y	1	150.00	150.00	
319	Box of Shims	Y	1	25.00	25.00	
320	Box of 2 Large Boring Bars	Y	1	100.00	100.00	*
321	Box of 2 Large Boring Bars. Sold With Lot:320	Y	1	0.00	0.00	*
322	Box of 2 Large Boring Bars. Sold With Lot:320	Y	1	0.00	0.00	*
323	Box of 5 Asst. Boring Bars	Y	1	350.00	350.00	*
324	Box of 4 Asst. Boring Bars. Sold With Lot:323	Y	1	0.00	0.00	*
325	Box of Asst. Boring Bars	Y	1	350.00	350.00	
326	Box of Asst. Drill Bits	Y	1	50.00	50.00	
327	Box of Asst. Drill Bits	Y	1	50.00	50.00	
328	Box of Asst. Drill Bit Holders	Y	1	50.00	50.00	
329	Box of 3 Live Centers	Y	1	50.00	50.00	*
330	Box of 5 Live Centers & Centers. Sold With Lot:329	Y	1	0.00	0.00	*
331	Lot of Hold Down Tooling	Y	1	50.00	50.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
332	Lot of Hold Down Tooling. Sold With Lot:331	Y	1	0.00	0.00	*
332A	Box of Asst. Boring Bars	Y	1	1,700.00	1,700.00	*
332B	Boring Bars. Sold With Lot:332A	Y	2	0.00	0.00	*
332C	24" Boring Bar. Sold With Lot:332A	Y	1	0.00	0.00	*
332D	Box of 2 Milling Cutter	Y	1	75.00	75.00	
332E	Box of CNC Tools	N	1	350.00	350.00	
332F	TAPMATIC 70X - Reversible Tapping Head	Y	1	350.00	350.00	
333	Box of 4 Drill Bit Chucks	Y	1	200.00	200.00	
334	Box of Asst. Drill Bit Chucks	Y	1	100.00	100.00	
335	Box of 2 Cat 40 Tool Holder	Y	1	70.00	70.00	
336	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
337	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
338	Box of 6 Cat 40 Tool Holder	Y	1	570.00	570.00	
339	Box of 4 Cat 40 Tool Holder; with 2 Cutter Heads	Y	1	140.00	140.00	
340	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
341	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
342	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
343	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
345	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
346	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
347	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
348	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
349	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
350	Box of 5 Cat 40 Tool Holder	Y	1	175.00	175.00	
351	Box of 3 Cat 40 Tool Holder	Y	1	105.00	105.00	
352	Box of Cat 50 Tool Holder; with Cutter Head	Y	1	350.00	350.00	*
353	Box of Cat 50 Tool Holder; with Cutter Head. Sold With Lot:352	Y	1	0.00	0.00	*
354	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
355	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
356	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
357	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
358	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
359	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
360	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
361	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
362	Box of 2 Cat 50 Tool Holder	Y	1	50.00	50.00	
363	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
364	Box of 3 Cat 50 Tool Holder	Y	1	75.00	75.00	
365	Box of 2 Cat 50 Tool Holder	Y	1	50.00	50.00	
366	Cat 40 Tool Holder; with Boring Head	Y	1	49.26	49.26	
367	Cat 40 Tool Holder; with Cutter Head	Y	1	100.00	100.00	
368	Cat 40 Tool Holder; with Cutter Head	Y	1	110.00	110.00	
369	Cat 40 Tool Holder; with Cutter Head	Y	1	110.00	110.00	
370	Cat 40 Tool Holder; with Cutter Head	Y	1	50.00	50.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*



Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
371	Cat 40 Tool Holder; with Cutter Head	Y	1	10.00	10.00	
372	Cat 40 Tool Holder; with Cutter Head	N	1	110.00	110.00	
373	Cat 40 Tool Holder; with Cutter Head	Y	1	125.00	125.00	
374	Cat 40 Tool Holder; with Cutter Head	N	1	110.00	110.00	
375	POLIANGOLAR 3100S - Broach; Attachment with a Houting Rotary Motion	Y	1	1,200.00	1,200.00	
376	Tool Holder Cart	Y	1	50.00	50.00	
377	Lot of Asst. Drill Bits with Cart	Y	1	1,500.00	1,500.00	
377A	Large Machine Vise	Y	1	150.00	150.00	
378	Box of Asst. Drill Cutting Bits	Y	1	50.00	50.00	*
379	Box of Asst. Drill Bits. Sold With Lot:378	Y	1	0.00	0.00	*
380	Box of 2 Large Indexable Drills	Y	1	150.00	150.00	*
380A	Box of 2 Brass Drill Cutters. Sold With Lot:380	Y	1	0.00	0.00	*
380B	Box of Milling Cutters. Sold With Lot:380	Y	1	0.00	0.00	*
381	Box of 6 Milling Cutters. Sold With Lot:380	Y	1	0.00	0.00	*
382	Box of Asst. Milling Cutters	Y	1	200.00	200.00	*
383	Box of Asst. Milling Cutters. Sold With Lot:382	Y	1	0.00	0.00	*
384	Box of Asst. Milling Cutters. Sold With Lot:382	Y	1	0.00	0.00	*
385	Box of Asst. Cutting Tools. Sold With Lot:382	Y	1	0.00	0.00	*
385A	Roufer Bit Set	Y	1	150.00	150.00	*
386	Box of Tool Holder Bushings Etc.. Sold With Lot:385A	Y	1	0.00	0.00	*
387	Box of Asst. Cutter Inserts. Sold With Lot:385A	Y	1	0.00	0.00	*
387A	Cases of Asst. Cutter Inserts. Sold With Lot:385A	Y	2	0.00	0.00	*
388	Live Center Set	Y	1	300.00	300.00	*
389	Live Center & Tool Bar Holder. Sold With Lot:388	Y	1	0.00	0.00	*
390	Bar Roller Rests	Y	2	350.00	350.00	*
391	Precision Levels. Sold With Lot:390	Y	3	0.00	0.00	*
392	Threading Gauges	Y	7	300.00	300.00	*
393	Threading Gauges. Sold With Lot:392	Y	6	0.00	0.00	*
394	.251-.500 Pin Gauge Set	Y	1	300.00	300.00	
395	.061-.250 Minus Pin Gauge Set	Y	1	300.00	300.00	
396	.061-.250 Pin Pin Gauge Set	Y	1	100.00	100.00	
396A	1 to 4 Square Set	Y	1	100.00	100.00	
397	.061-.250 Pin Gauge Set	Y	1	100.00	100.00	
398	.011-.060 Pin Gauge Set	Y	1	100.00	100.00	
399	Parallel Set	Y	1	100.00	100.00	
400	.500-1.625 Parallel Set	Y	1	150.00	150.00	
401	Gauge Block Set	Y	1	200.00	200.00	
402	FOWLER - V-Block Set	Y	1	175.00	175.00	
403	Zop 2" Z Axial Preset Gauge	Y	1	100.00	100.00	
403A	STARRETT - Measuring Dial Gauge	Y	1	75.00	75.00	
403B	STARRETT - Measuring Dial Gauge	Y	1	75.00	75.00	
403C	WCK Caliper Dial Gauge	Y	1	150.00	150.00	
403D	Box of Inside Mic's Radius Gauge Set Etc.	Y	1	275.00	275.00	
404	Injector Test Load Cell	Y	1	900.00	900.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
405	Lot of Threading Gauges Parts Etc.	Y	1	100.00	100.00	
406	MITUTOYO - 24" Digimatic Height Gauge	Y	1	600.00	600.00	
407	Digital Tachometer	Y	1	100.00	100.00	
408	MITUTOYO - Digimatic Dial Caliper Gauge	Y	1	450.00	450.00	
409	CP 710 - Engraver; Pen	Y	1	50.00	50.00	
410	1.4-6" Dial Bore Gauge	Y	1	550.00	550.00	
411	MITUTOYO - 2-6" Dial Bore Gauge	Y	1	250.00	250.00	
412	MITUTOYO - Dial Bore Gauge	Y	1	100.00	100.00	
412A	0.7"-1.5" Dial Bore Gauge	Y	1	75.00	75.00	
412B	Portable Refractometer	Y	1	75.00	75.00	
413	MITUTOYO - 8"-40" Inside Micrometer	Y	1	400.00	400.00	
413A	Measuring Rod	Y	1	50.00	50.00	
414	MITUTOYO - 2.5"-12" Inside Micrometer	Y	1	300.00	300.00	
415	STM - 24" Digital Caliper	Y	1	125.00	125.00	
416	Asimeto Dial Caliper	Y	1	100.00	100.00	
417	Asimeto Dial Caliper	Y	1	100.00	100.00	
419	12" Asimeto Dial Caliper	Y	1	100.00	100.00	
420	MITUTOYO - 8" Dial Caliper	Y	1	250.00	250.00	*
421	MITUTOYO - 8" Dial Caliper. Sold With Lot:420	Y	1	0.00	0.00	*
422	MITUTOYO - 12" Dial Caliper	Y	1	100.00	100.00	
423	6" Dial Caliper	Y	1	50.00	50.00	
424	STM - 6" Dial Caliper	Y	1	50.00	50.00	
425	Box of 2 6" 8" Caliper	Y	1	75.00	75.00	
426	M & W - 8"-18" Inside Micrometer	Y	1	300.00	300.00	*
427	MITUTOYO - 2"-8" Inside Micrometer. Sold With Lot:426	Y	1	0.00	0.00	*
428	Lot of Asst Measuring Tools Etc.	Y	1	400.00	400.00	
429	MITUTOYO - 18"-24" Micrometer	Y	1	400.00	400.00	
430	MITUTOYO - 12"-18" Micrometer	Y	1	400.00	400.00	
431	MITUTOYO - 8"-12" Micrometer	Y	1	325.00	325.00	
432	MITUTOYO - 6"-12" Micrometer	Y	1	250.00	250.00	
433	MITUTOYO - 0-6" Micrometer	Y	1	250.00	250.00	*
434	Insize 0-6" Micrometer; Set. Sold With Lot:433	Y	1	0.00	0.00	*
435	MITUTOYO - 4"-5" Micrometer	Y	1	300.00	300.00	*
436	MITUTOYO - 5"-6" Micrometer. Sold With Lot:435	Y	1	0.00	0.00	*
437	MITUTOYO - 2"-3" Digital Micrometer. Sold With Lot:435	Y	1	0.00	0.00	*
438	MITUTOYO - 3"-4" Micrometer. Sold With Lot:435	Y	1	0.00	0.00	*
439	MITUTOYO - 0-1" Digital Micrometer	Y	1	150.00	150.00	
440	25" Vernier Height Gauge	Y	1	50.00	50.00	
441	Drawer of Asst. Spade Drill Inserts Etc.	Y	1	450.00	450.00	*
442	Drawer of Asst. Boring Bars Bar Cutters Etc.. Sold With Lot:441	Y	1	0.00	0.00	*
443	Drawer of Asst. Indexable Drill Etc.	N	1	250.00	250.00	
444	Drawer of Asst. Hand Tools Etc.	Y	1	50.00	50.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
445	Drawer of Asst. Nuts & Bolts. Sold With Lot:444	Y	1	0.00	0.00	*
446	Drawer of Bar Stock Samples. Sold With Lot:444	Y	1	0.00	0.00	*
447	Drawer of Asst. Carbide Cutter Inserts	Y	1	1,000.00	1,000.00	
448	Drawer of Asst. Carbide Cutter Inserts	Y	1	1,000.00	1,000.00	
449	Drawer of Asst. Carbide Cutter Inserts	N	1	500.00	500.00	
450	Drawer of Asst. Carbide Cutter Inserts	Y	1	400.00	400.00	
451	Drawer of Asst. Milling Cutting Bits	Y	1	400.00	400.00	
452	Drawer of Asst. Carbide Drills Etc.	Y	1	400.00	400.00	
453	Drawer of Asst. Milling Cutters	Y	1	450.00	450.00	
454	Drawer of Asst. Reamers	Y	1	400.00	400.00	
455	Drawer of Asst. Reamers	Y	1	300.00	300.00	
456	Drawer of Asst. Shank Drills	Y	1	350.00	350.00	
457	Drawer of Asst. Drill Bits	Y	1	350.00	350.00	
458	Drawer of Asst. Drill Bits	Y	1	350.00	350.00	
459	Drawer of Asst. Threading Taps	Y	1	300.00	300.00	
460	Drawer of Asst. Threading Taps	Y	1	300.00	300.00	
461	Drawer of Asst. Taps & Die Tools	Y	1	300.00	300.00	
462	Drawer of Asst. Boring Heads Cutting Heads Etc.	Y	1	100.00	100.00	
463	Drawers of Hydraulic Valve Parts	Y	3	50.00	50.00	+
464	Drawers of Asst. Bearings	Y	1	300.00	300.00	*
465	Drawers of Asst. Bearings. Sold With Lot:464	Y	1	0.00	0.00	*
466	Drawer of Misc.	Y	1	100.00	100.00	*
467	Drawers of Oil Seals. Sold With Lot:466	Y	2	0.00	0.00	*
468	Drawers of Asst. Bearings	Y	1	700.00	700.00	*
469	Drawers of Large Bearings. Sold With Lot:468	Y	1	0.00	0.00	*
470	Drawers of Asst. Bearings. Sold With Lot:468	Y	1	0.00	0.00	*
471	Drawers of Large Bearings. Sold With Lot:468	Y	1	0.00	0.00	*
472	Drawers of Springs Tubing Clamps Internal Snap Rings	Y	7	150.00	150.00	+
473	7-Drawer Machine Tool Cabinet	Y	1	1,500.00	1,500.00	
474	9-Drawer Machine Tool Cabinet	Y	1	1,500.00	1,500.00	
475	7-Drawer Machine Tool Cabinet	Y	1	1,400.00	1,400.00	
476	8-Drawer Machine Tool Cabinet	Y	1	1,500.00	1,500.00	
477	10-Drawer Machine Tool Cabinet	Y	1	1,500.00	1,500.00	
478	8-Drawer Machine Tool Cabinet	Y	1	1,500.00	1,500.00	
480	GMC SIERRA SLE 3500 - Pickup Truck 4X4, Long Box, Tool Box, 108,429 KM, VIN 1GTHK39UX6E286178 (2006)	Y	1	7,250.00	7,250.00	
481	BIG TEX - 14' T/A Dump Trailer; S/N 16VDX1425E5066945 (2014)	Y	1	8,500.00	8,500.00	
482	PJ TRAILER MFG. - 17' Flat Deck Equipment T/A Trailer (2003); with Ramps	Y	1	3,000.00	3,000.00	
483	CLARK GPH 70 - LPG Yard Forklift Truck; S/N Y1065-0167-8952FB; 15550-Lbs Capacity; 72" Side Shift Attachment; 173" Lift Height; 6348 Hrs (DELAYED DELIVERY)	Y	1	13,000.00	13,000.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
483A	CLARK - 10 000-Lbs Forklift Truck; with Rotating Forklift Attachment (Not Running)	Y	1	900.00	900.00	
484	CATERPILLAR LC20K - Electric Forklift Truck; S/N A3EC240357; 3550-Lbs Capacity; Side Shift; Skid Weight Load Scale; Charger; New Battery (2002)	Y	1	7,250.00	7,250.00	
485	JOHN DEERE 200CX - Loader; Diesel; 4' Bucket; 301.6 Hrs	Y	1	11,500.00	11,500.00	
486	JOHN DEERE 62C - Mower Attachment	Y	1	574.72	574.72	
487	JOHN DEERE - 54" Quick Hitch Snow Blower	Y	1	1,500.00	1,500.00	
488	JOHN DEERE - 54" Quick Hitch Blade	Y	1	1,500.00	1,500.00	
489	JOHN DEERE - STX3B - Ride-On Lawn Mower	Y	1	900.00	900.00	
490	MACK MR688S - Flush-By Combo CTU Rig Tractor; VIN 1M2K197C87M036298 (2007); T/A; Tilt Cab; Twin Steer E7 454 Power; 10 SP Eaton Fuller c/w 44' Derrick w/ 50;000 Pull Cap.; CMS 40;000 Lbs Injector; Pullmaster Winch Line; 7.1M TC Fluid Tank; Compair 212 CFM Compressor; Oilwell 323 Triplex Pump; Linde Hydraulics; Double Coiled Tubing Reel Capacity; Hiab 033T Hyd Crane; Control Panel	N	1	43,103.44	43,103.44	
491	MACK MR688S - Flush-By Combo CTU Rig Tractor; VIN 1M2K197CX5M027731 (2004); Tandem Axle; Tilt Cab; Twin Steer; E7 454 Power; 10 SP Eaton Fuller c/w 44' Derrick w/ 50;000 Pull Cap.; CMS 40;000 LB Injector; Pullmaster Winch Line; 8M TC Fluid Tank; Hurricane 600 CFM Compressor; Oilwell 323 Triplex Pump; Linde Hydraulics; Double Coiled Tubing Reel Capacity; Hiab 033T Hyd Crane; Control Panel	N	1	43,103.44	43,103.44	
492	PETERBILT 378 - Tri Axle Tractor; VIN 1NPFXBEX47D686482 (2006); 18-Speed Trans; Cat C15-625HP; 36" Sleeper; Locking Differential; Hydraulic Wet Kit Power Unit (170;000 KMS) w/ CTU Mounted on Peerless Tri Axle Trailer (2006); VIN# 2PLC047357BF12840 with HR 680 Coiled Tubing Injector; Rebuilt Drive with 2" Inserts; Pull Capacity 80;000-Lbs; Snub Capacity 40;000-Lbs (Unit 19024)	Y	1	135,000.00	135,000.00	
493	PETERBILT 378 - Tandem Axle Tractor; VIN 1XPFDBox7N675721 (2006); 18-Speed Trans; Cat C15-625HP; 36" Sleeper; Locking Differential; Hydraulic Wet Kit Power Unit (138;000 KMS) w/ CTU Mounted on Peerless Tri Axle Trailer (2006); VIN# 2PLC046397BF13197 with HR 635 Coiled Tubing Injector; Rebuilt Drive with 1 1/4;" Inserts; Pull Capacity 30;000-Lbs; Snub Capacity 15;000-Lbs; 40;000LBS National Model 600E Crane (Unit 19025)	Y	1	75,000.00	75,000.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
494	CMS 202-60 - Coiled Tubing Injector; S/N 18826-1; 1 3/4;" Inserts; Pull Capacity 60;000-lbs; Snub Capacity 30;000-lbs; Tubing Sizes 1" up to 3 1/2"; Tested and Inspection	Y	1	60,000.00	60,000.00	
495	CMS 202-60 - Coiled Tubing Injector; S/N 18826-2; with Y 1 1/2;" Inserts.Pull Capacity 60;000-Lbs; Snub Capacity 30;000-Lbs; Tubing Sizes 1' up to 3 1/2"; Tested and Inspection		1	60,000.00	60,000.00	
496	Remanufactured Swabwell Coiled Tubing Unit; S/N 19387; Drive Chain 3/4;" Inserts; Pull Capacity 12;000-Lbs; Snub Capacity 6;000-Lbs; Painted and Tested	Y	1	7,000.00	7,000.00	+
497	Remanufactured Swabwell Coiled Tubing Unit; S/N 19385; Drive Chains 3/4;" Inserts; Pull Capacity 12;000-Lbs; Snub Capacity 6;000-Lbs; Painted and Tested. Sold With Lot:496	Y	1	0.00	0.00	+
498	Remanufactured Hyltec Coiled Tubing Unit; S/N 18986; Y Drive Chains 1 1/4;" Inserts; Pull Capacity 20;000-Lbs; Snub Capacity 10;000-Lbs; Painted and Tested		1	6,000.00	6,000.00	
499	Remanufactured Hyltec Coiled Tubing Unit; S/N 18883; Y Drive Chains 1 1/4;" Inserts; Pull Capacity 20;000-Lbs; Snub Capacity 10;000-Lbs; Painted and Tested		1	6,000.00	6,000.00	
500	CMS - 72" Gooseneck ; S/N 17717; 1.75" Gooseneck Y Rollers; Hydraulic Flipovers; Tested and Inspected		1	15,000.00	15,000.00	
501	CMS - 98" Gooseneck ; S/N 19346; 1.75" Gooseneck Y Rollers; Hydraulic Flipovers; Tested and Inspected		1	15,000.00	15,000.00	
502	CMS - 72" Gooseneck ; S/N 19301; 1.75" Gooseneck Y Rollers; Hydraulic Flipovers; Tested and Inspected		1	5,000.00	5,000.00	
503	ALLIANCE - Control System; 12V & 110V Wiring; Y Insulated; Bench Storage Seat; Control Panel Layout		1	5,000.00	5,000.00	
504	New 4 1/168 Parveen BOP Tested and Inspected Y		1	13,000.00	13,000.00	
505	New 4 1/168 Parveen Stuffing Box New Kit and Brass Y Guide Insert Installed; Tested and Inspected		1	9,000.00	9,000.00	
506	New CMS Manufactured Set of Lubricators ; 3 ea. 6 ft. Y Length; 3 ea. 4 ft. Length Thread on Flanges; Tested and Inspected		1	3,000.00	3,000.00	
507	GARDNER DENVER T-300H - Tri-Plex Pump; S/N Y 7476; 511 RPM; 6.5 GPM; 20;000 Psi; Mounted to Hydraulic Test Stand		1	2,500.00	2,500.00	
508	5000 Meters Coil Tubing Reel Y		1	1,000.00	1,000.00	
509	5000 Meters Coil Tubing Reel Y		1	1,000.00	1,000.00	
510	CMS - New 98" Gooseneck 2" Gooseneck Rollers Y Hydraulic Flip Overs ; Note: Some Plumbing Required. Sold With Lot:496		1	0.00	0.00	+

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
511	CMS 202-10 - Coiled Tubing Injector; 3/4;" Test Inserts; Y Pull Capacity 10;000-Lbs; Snub Capacity 5;000-Lbs; Tubing Sizes 1/4;" up to 1". Sold With Lot:496		1	0.00	0.00	+
512	CMS 202-80 - Coiled Tubing Injector; 2-7/8" Inserts Y Installed; Pull Capacity 80;000-Lbs; Snub Capacity 60;000-Lbs; Tubing Sizes 1 1/4;" up to 3 1/2;" Note: Not Complete. Sold With Lot:496		1	0.00	0.00	+
513	CMS 101-80 - Coiled Tubing Injector; 1 3/4;" Inserts; Y Pull Capacity 80;000-Lbs; Snub Capacity 40;000-Lbs; Tubing Size 1 1/4;" up to 3 1/2;" Note: Not Complete. Sold With Lot:496		1	0.00	0.00	+
514	Hydraulic Test Bench	Y	1	2,500.00	2,500.00	
515	Hydraulic Test Table	Y	1	500.00	500.00	
516	High Pressure Hydraulic 30 000 Psi Test System	Y	1	1,000.00	1,000.00	
517	Low Pressure Hydraulic 6 000 Psi Test System	Y	1	400.00	400.00	
518	Swivel Test Bench	Y	1	600.00	600.00	
519	Low Pressure Transfer Pump	Y	1	100.00	100.00	
519A	Adjustable Roller Chart	Y	1	200.00	200.00	
520	Lot of BOP & Stuffing Test Stand	Y	1	200.00	200.00	
521	Blue Crate of Spare BOP Parts	Y	1	500.00	500.00	
522	BOP Spare Body	Y	1	500.00	500.00	
523	15K Long Neck Rotating Joint with Valves	Y	1	500.00	500.00	
525	Pallet of BOP Parts. Sold With Lot:496	Y	1	0.00	0.00	+
525A	Lot of Asst. Pipe & Rack	Y	1	300.00	300.00	
526	Lot of Pipe Joint Fittings	Y	1	1,500.00	1,500.00	*
527	PROTOTYPE - Stuffing Box. Sold With Lot:526	Y	1	0.00	0.00	*
528	Flow Tee's. Sold With Lot:526	Y	2	0.00	0.00	*
529	200 Swivel Tested to 15 000 Psi	Y	1	1,000.00	1,000.00	
530	200 Swivel Tested to 15 000 Psi	Y	1	1,000.00	1,000.00	
531	200 Swivel Tested to 15 000 Psi	Y	1	700.00	700.00	
532	200 Swivel Tested to 15 000 Psi	Y	1	700.00	700.00	
533	200 Swivel Tested to 15 000 Psi	Y	1	700.00	700.00	
534	200 Swivel Tested to 15 000 Psi	Y	1	700.00	700.00	
535	200 Swivel Tested to 15 000 Psi	Y	1	700.00	700.00	
536	Lot of Pipe Joint Fittings	Y	1	450.00	450.00	*
537	Pallets of Injector Parts. Sold With Lot:536	Y	2	0.00	0.00	*
538	Steel Crate of Injector Parts	Y	1	200.00	200.00	*
539	Crate of New Asst. Injector Parts. Sold With Lot:538	Y	1	0.00	0.00	*
540	Pallet of Gooseneck Rollers Etc.. Sold With Lot:538	Y	1	0.00	0.00	*
541	Pallet of Asst. Parts	Y	1	500.00	500.00	*
542	Pallet of 2 Swivels. Sold With Lot:541	Y	1	0.00	0.00	*
543	Tubing Reel Break Unit. Sold With Lot:541	Y	1	0.00	0.00	*
544	Pallet of Swivel Jig. Sold With Lot:541	Y	1	0.00	0.00	*
545	Pipe Chain Vise Stand	Y	1	900.00	900.00	
547	Box of Injector Chain Rollers	Y	1	100.00	100.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
548	Pallet of Misc. Parts. Sold With Lot:547	Y	1	0.00	0.00	*
549	Asst. Pipe Stands	Y	6	50.00	50.00	+
550	Sections of Pallet Rackings	Y	3	400.00	400.00	+
551	Lot of Asst. Hydraulic Hose Bench	Y	1	600.00	600.00	*
552	LION TX2500 - Hydraulic Cylinders	Y	2	100.00	100.00	*
553	Hydraulic Cylinders. Sold With Lot:552	Y	2	0.00	0.00	*
553A	Parker Bladder Accumulator. Sold With Lot:552	Y	2	0.00	0.00	*
554	BEMAG - 45 Kva Transformer	Y	1	300.00	300.00	*
555	MTC - Transformer	Y	1	150.00	150.00	+
556	BEAVER - 15 Kva Transformer	Y	1	300.00	300.00	*
558	Pallet of Gooseneck Rollers	Y	1	200.00	200.00	*
559	Steel Parts Cages	Y	6	500.00	500.00	+
560	Sections of Parts Shelving	Y	5	600.00	600.00	*
561	Sections of Parts Shelving. Sold With Lot:560	Y	3	0.00	0.00	*
562	Folding Tables	Y	4	50.00	50.00	+
563	Sections of Down Hole Tooling.	Y	4	28,000.00	28,000.00	*
564	Sections of Down Hole Tooling. Sold With Lot:563	Y	4	0.00	0.00	*
565	Sections of Injector Parts (Some Parts on Lot 564 Shelf). Sold With Lot:563	Y	4	0.00	0.00	*
566	Sections of Gooseneck & Injector Parts. Sold With Lot:563	Y	4	0.00	0.00	*
567	Sections of Injector Parts. Sold With Lot:563	Y	4	0.00	0.00	*
568	Sections of Injector Parts. Sold With Lot:563	Y	4	0.00	0.00	*
569	Sections of Asst. Parts	Y	4	6,000.00	6,000.00	*
570	Sections of Asst. Machined Steel. Sold With Lot:569	Y	4	0.00	0.00	*
571	Section of Asst. Steel Parts. Sold With Lot:569	Y	1	0.00	0.00	*
572	Sections of Parts Shelving	Y	4	500.00	500.00	+
573	Sections of Parts Shelving	Y	4	500.00	500.00	+
574	Sections of Parts Shelving	Y	4	500.00	500.00	+
575	Sections of Parts Shelving	Y	4	500.00	500.00	+
576	Sections of Parts Shelving	Y	4	500.00	500.00	+
577	Sections of Parts Shelving	Y	4	400.00	400.00	+
578	Sections of Parts Shelving	Y	4	400.00	400.00	+
579	Sections of Parts Shelving	Y	4	400.00	400.00	+
581	HP - Desktop Computer; with Monitor and Keyboard	Y	1	200.00	200.00	*
582	HP - Desktop Computer; with Monitor and Keyboard	Y	1	200.00	200.00	*
583	Injector Stands	Y	3	100.00	100.00	+
584	Stainless Steel Barbeque	Y	1	700.00	700.00	*
584A	Crown Verity Large 2-Station Barbeque	Y	1	1,700.00	1,700.00	*
585	Lot of Shelving	Y	1	200.00	200.00	*
585A	Data Collector System	Y	1	50.00	50.00	*
586	Contents of Shipping Room Shelving Parts Bins Packaging Supplies	Y	1	400.00	400.00	*
588	9-Drawers of O-Rings	Y	1	200.00	200.00	*
589	9-Drawer Machine Tooling Cabinet	Y	1	1,300.00	1,300.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
590	4-Drawer Parts Case with Snap Rings Spring Lock Pins Etc.	Y	1	350.00	350.00	
591	4-Drawer Parts Case with Contents	Y	1	200.00	200.00	
592	Parts Cases with Cotter Pins Etc.	Y	2	50.00	50.00	+
593	4-Drawer Parts Case with Contents	Y	1	200.00	200.00	
594	Bolt Bin; with Contents	Y	1	900.00	900.00	
595	Bolt Bin; with Contents and on Floor	Y	1	300.00	300.00	
596	Bolt Bin; with Contents	Y	1	900.00	900.00	
597	Bolt Bin; with Contents	Y	1	900.00	900.00	
598	Parts Cases with Contents Screws Etc.	Y	5	150.00	150.00	+
599	Lot of Misc. Parts on Shelf	Y	1	25.00	25.00	
600	Bolt Bin; with Hydraulic Fittings	Y	1	700.00	700.00	
601	Bolt Bin; with Hydraulic Fittings	Y	1	700.00	700.00	
602	Lot of Asst. Hydraulic Fittings on Shelf	Y	1	400.00	400.00	
603	Bolt Bin; with Contents	Y	1	200.00	200.00	
604	Lot of Ready Rod	Y	1	50.00	50.00	
605	Sections of Misc.	Y	2	50.00	50.00	+
606	Sections of Parts Shelving	Y	2	125.00	125.00	+
607	Sections of Parts Shelving	Y	2	125.00	125.00	+
608	Sections of Parts Shelving	Y	2	125.00	125.00	+
609	Bins of Nuts Bolts Chain	Y	4	200.00	200.00	+
610	8-Drawer Machine Tooling Cabinet	Y	1	1,000.00	1,000.00	
611	7-Drawer Machine Tooling Cabinet	Y	1	1,000.00	1,000.00	
612	Lot of Asst. Measuring Tooling	Y	1	450.00	450.00	
613	4' x 3' Granite Measuring Block with Roller Stand	Y	1	600.00	600.00	
614	ROCKWELL - Phase II Hardness Tester	Y	1	800.00	800.00	
615	MARSH - Stencil Cutting Machine	Y	1	400.00	400.00	
616	MARSH - Stencil Cutting Machine	Y	1	100.00	100.00	
617	DIAGRAPH - Stencil Cutting Machine	Y	1	100.00	100.00	
618	Parts Case with Socket Cap Screws	Y	1	150.00	150.00	*
619	Parts Case with Set Screws. Sold With Lot:618	Y	1	0.00	0.00	*
620	Work Table	Y	1	75.00	75.00	
621	AMCELLS - Digital Platform Scale	Y	1	150.00	150.00	
622	OHAUS VALOR 1000 - Digital Scale	Y	1	150.00	150.00	
623	Digital Scales	Y	2	25.00	25.00	+
624	SCALE PERFECT - Digital Scale	Y	1	100.00	100.00	*
625	SCALE PERFECT - Digital Scale. Sold With Lot:624	Y	1	0.00	0.00	*
626	TR-I-NK - Digital Scale	Y	1	50.00	50.00	
627	TR-I-NK - Digital Scale	Y	1	50.00	50.00	
630	Metal Shelf	Y	1	25.00	25.00	
631	Injector Base	Y	2	25.00	25.00	+
632	WIP Stand	Y	1	200.00	200.00	
633	Lot of Coil Tubing	Y	1	50.00	50.00	
634	Scissor Lift Frame	Y	1	75.00	75.00	
635	Forklift Plow Attachment	Y	1	50.00	50.00	

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HILCO INDUSTRIAL ACQ CANADA ULC  
 770 BROWNS LINE, UNIT 102  
 ETOBICOKE, ON M8W 3W2  
 (416) 252-1955 Fax:(416) 251-1955  
 WWW.HILCOIND.COM, HST#83400-5795

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
639	A-Frame Gantry Hoist	Y	1	250.00	250.00	
641	Lubricator Base	Y	1	900.00	900.00	*
642	Lubricator Base. Sold With Lot:641	Y	1	0.00	0.00	*
644	All Steel Round Bar Pipe on Rack	Y	1	1,200.00	1,200.00	*
645	Steel Material Rack. Sold With Lot:644	Y	1	0.00	0.00	*
646	Lot of Steel Saw Horses	Y	1	200.00	200.00	
647	All Steel Round Bar HSS on Rack	Y	1	1,750.00	1,750.00	*
648	Steel Material Rack. Sold With Lot:647	Y	1	0.00	0.00	*
649	Pallets of Round Bar Shorts	Y	9	300.00	300.00	+
650	Pallets of HSS Angle Iron Flat Bar	Y	6	200.00	200.00	+
651	Pallets of Round Bar Pipe	Y	15	300.00	300.00	+
652	Pallets of Scrap Steel & Parts	Y	20	300.00	300.00	+
653	Barrels of Scrap Steel	Y	22	350.00	350.00	+
654	Lot of Steel Grating & Plate	Y	1	50.00	50.00	
655	Steel Shelf	Y	1	10.00	10.00	
656	40' Sea Can Container	Y	1	2,500.00	2,500.00	
656A	Chev Rims & Tires LT265/75R16	Y	4	225.00	225.00	+
656B	Performance 8 Ton Engine Hoist	Y	1	125.00	125.00	
656C	Remaining Contents of Sea Can, Misc. Parts, Shelving	Y	1	4,500.00	4,500.00	
657	40' Sea Can Container	Y	1	2,500.00	2,500.00	
658	Steel Work Bench; with Bench Vise	Y	1	175.00	175.00	
659	Steel Work Bench; with Bench Vise	Y	1	150.00	150.00	*
660	Steel Work Bench; with Bench Vise. Sold With Lot:659	Y	1	0.00	0.00	*
661	Steel Work Bench; with Bench Vise.	Y	1	100.00	100.00	*
662	Steel Work Bench; with Bench Vise. Sold With Lot:661	Y	1	0.00	0.00	*
663	Lot of Steel Shelving; ; Etc.	Y	1	100.00	100.00	*
664	Steel Work Bench; with Bench Vise. Sold With Lot:663	Y	1	0.00	0.00	*
665	Steel Work Bench; with Bench Vise. Sold With Lot:663	Y	1	0.00	0.00	*
666	Steel Tables	Y	2	200.00	200.00	*
667	Lot of Asst. Steel Table. Sold With Lot:666	Y	1	0.00	0.00	*
668	Steel Work Bench; With Bench Vise. Sold With Lot:666	Y	1	0.00	0.00	*
669	Steel Palletized Jobox	Y	1	300.00	300.00	
670	Steel Palletized Jobox	Y	1	0.00	0.00	
673	Steel Cart; with Plastic Tank	Y	1	10.00	10.00	
674	Storage Cages	Y	6	475.00	475.00	+
675	Plastic Tank	Y	1	50.00	50.00	
677	Steel Storage Tank; on Stand	Y	1	100.00	100.00	
678	Shop Cart & Wheelbarrow	Y	1	10.00	10.00	*
679	Propane Tank. Sold With Lot:678	Y	1	0.00	0.00	*
680	Heavy Duty Lifting Crane Sling	Y	1	150.00	150.00	*
681	Pallets of Steel Storage Box. Sold With Lot:680	Y	2	0.00	0.00	*
682	Pallet of Steel Cable. Sold With Lot:680	Y	1	0.00	0.00	*
683	Steel Jig	Y	1	150.00	150.00	*
684	Lifting Crane Sling. Sold With Lot:683	Y	1	0.00	0.00	*
685	Steel Spreader Bar. Sold With Lot:683	Y	1	0.00	0.00	*

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Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
686	Forklift Man Basket	Y	1	150.00	150.00	
687	Steel Stands	Y	2	25.00	25.00	+
688	Parts Washer	Y	1	25.00	25.00	
688A	Pallets of Electrical Cable	Y	2	200.00	200.00	+
689	Lot of Misc. Steel Parts on Pallet Racking	Y	1	25.00	25.00	
690	Sections of Pallet Rackings	Y	3	800.00	800.00	+
691	40' Sea Can Container	Y	1	2,000.00	2,000.00	
692	Contents of 40' Sea Can Container	Y	1	25.00	25.00	
693	Steel Storage Bottle Cage	Y	1	100.00	100.00	
694	Steel Storage Bottle Cage	Y	1	100.00	100.00	
695	Picnic Table	Y	1	100.00	100.00	
696	Picnic Table	Y	1	100.00	100.00	
697	Picnic Table	Y	1	100.00	100.00	
700	Black Stacking Chairs with Roller Cart	Y	17	300.00	300.00	+
701	Black/Chrome Stacking Chairs	Y	15	200.00	200.00	+
702	Stacking Chairs	Y	7	10.00	10.00	+
703	Metal Wall Mount File Holder	Y	9	50.00	50.00	+
704	L-Shape Wooden Desk	Y	1	150.00	150.00	
705	L-Shape Wooden Desk	Y	1	150.00	150.00	
706	L-Shape Wooden Desk	Y	1	100.00	100.00	
707	L-Shape Wooden Desk	Y	1	100.00	100.00	
708	2-Door Wooden Cabinet	Y	1	125.00	125.00	
709	Lot of Table Under Cabinet (2) Filing Cabinets	Y	1	10.00	10.00	
710	Black Arm Chair	Y	1	65.00	65.00	*
711	Black Arm Chair. Sold With Lot:710	Y	1	0.00	0.00	*
712	Black Arm Chair. Sold With Lot:710	Y	1	0.00	0.00	*
713	Blue Drafting Chair	Y	1	10.00	10.00	
714	HP - Desktop Computer; with (2) Flatscreen Monitors	Y	1	150.00	150.00	
715	ACER - Desktop Computer; with Samsung Flatscreen Monitor	Y	1	50.00	50.00	
716	HP - Desktop Computer; with Monitor	Y	1	50.00	50.00	
717	Load Cell; Tester with Computer	Y	1	900.00	900.00	
718	Lot of 2-Way Radios & Box of Cable	Y	1	150.00	150.00	
719	Lot of Misc. Shop Supplies Etc.	Y	1	50.00	50.00	
720	L-Shape Wooden Desk	Y	1	75.00	75.00	
721	Credenza Office	Y	1	50.00	50.00	*
722	Wooden Book Shelf. Sold With Lot:721	Y	1	0.00	0.00	*
723	Black Arm Chair. Sold With Lot:721	Y	1	0.00	0.00	*
724	VELOCITY - Desktop Computer; with (2) Flatscreen Monitors	Y	1	200.00	200.00	
725	L-Shape Wooden Desk	Y	1	125.00	125.00	*
726	Credenza. Sold With Lot:725	Y	1	0.00	0.00	*
727	Wooden Book Shelf. Sold With Lot:725	Y	1	0.00	0.00	*
728	Black Arm Chair. Sold With Lot:725	Y	1	0.00	0.00	*
729	ACER - Desktop Computer; with LG Flatscreen Monitor	Y	1	50.00	50.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

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730	L-Shape Wooden Desk	Y	1	100.00	100.00	
731	L-Shape Wooden Desk	Y	1	100.00	100.00	
732	Filing Cabinets	Y	3	25.00	25.00	*
733	Black Arm Chairs. Sold With Lot:732	Y	2	0.00	0.00	*
733A	Blue Steno Chairs. Sold With Lot:732	Y	4	0.00	0.00	*
734	Wooden Book Shelves	Y	2	25.00	25.00	+
735	ACER - Desktop Computer; with LG Flatscreen Monitor	Y	1	100.00	100.00	
736	ACER - Desktop Computer; with Samsung Flatscreen Monitor	Y	1	100.00	100.00	
737	SAMSUNG - Flatscreen Television	Y	1	175.00	175.00	
738	L-Shape Wooden Reception Desk	Y	1	300.00	300.00	*
739	Credenza Unit. Sold With Lot:738	Y	1	0.00	0.00	*
740	Black Arm Chair. Sold With Lot:738	Y	1	0.00	0.00	*
741	ZALMAN - Desktop Computer; with Asus Flatscreen Monitor	Y	1	150.00	150.00	
742	3-Drawer Lateral Filing Cabinet	Y	1	25.00	25.00	
743	NORTEL - Telephone System; with (25) Hand Sets (DELAYED DELIVERY FOR PHONE BOX)	Y	1	1,200.00	1,200.00	
744	Wooden Oval Table	Y	1	25.00	25.00	
745	Wooden Whiteboard Cabinet	Y	1	150.00	150.00	
746	Blue Chairs	Y	4	55.00	55.00	*
747	Bar Stools. Sold With Lot:746	Y	2	0.00	0.00	*
749	L-Shape Wooden Desk	Y	1	150.00	150.00	*
750	Wooden Book Shelf. Sold With Lot:749	Y	1	0.00	0.00	*
751	2-Drawer Lateral Filing Cabinet. Sold With Lot:749	Y	1	0.00	0.00	*
752	Lot of Asst. Office Supplies	Y	1	100.00	100.00	
753	L-Shape Wooden Desk	Y	1	100.00	100.00	*
754	Wooden Book Shelf. Sold With Lot:753	Y	1	0.00	0.00	*
755	3-Drawer Lateral Filing Cabinet. Sold With Lot:753	Y	1	0.00	0.00	*
756	Black Arm Chair. Sold With Lot:753	Y	1	0.00	0.00	*
757	VELOCITY - Desktop Computer; with (2) LG Flatscreen Monitors	Y	1	100.00	100.00	
758	L-Shape Wooden Desk	Y	1	150.00	150.00	
759	L-Shape Wooden Desk	Y	1	150.00	150.00	
760	L-Shape Wooden Desk	Y	1	150.00	150.00	
761	4-Drawer Filing Cabinet	Y	1	50.00	50.00	
762	Wooden Book Shelf	Y	1	50.00	50.00	
763	Black Arm Chair	Y	1	0.00	0.00	
764	Black Arm Chair	Y	1	150.00	150.00	*
765	Black Arm Chair. Sold With Lot:764	Y	1	0.00	0.00	*
766	VELOCITY - Desktop Computer; with (2) Benq Flatscreens Monitors	Y	1	100.00	100.00	
767	VELOCITY - Desktop Computer; with (2) LG Flatscreens Monitors	Y	1	200.00	200.00	
768	KENMORE - Wash/Dryer	Y	1	50.00	50.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
769	Lot of Lockers (Men's Washroom)	Y	1	800.00	800.00	
770	INTIMUS - Paper Shredder	Y	1	500.00	500.00	
771	First Aid Kits	Y	2	175.00	175.00	+
772	KENMORE - Refrigerator	Y	1	50.00	50.00	
773	DANBY - Microwave	Y	1	175.00	175.00	*
774	DANBY - Microwave. Sold With Lot:773	Y	1	0.00	0.00	*
775	DANBY - Microwave. Sold With Lot:773	Y	1	0.00	0.00	*
776	DANBY - Microwave. Sold With Lot:773	Y	1	0.00	0.00	*
777	NEWCO - Coffee Machine	Y	1	125.00	125.00	
778	LG - Flatscreen Television	Y	1	300.00	300.00	
779	Lot of Kitchen Supplies Small Table Microwave Etc.	Y	1	125.00	125.00	
780	SHARP - Flatscreen Television	Y	1	400.00	400.00	
781	Round Wooden Table	Y	1	100.00	100.00	*
782	Black Arm Chairs. Sold With Lot:781	Y	6	0.00	0.00	*
783	U-Shape Wooden Desk	Y	1	250.00	250.00	*
784	2-Door Wooden Cabinet. Sold With Lot:783	Y	1	0.00	0.00	*
785	2-Drawer Lateral Filing Cabinet	Y	1	25.00	25.00	
786	Black Arm Chair	Y	1	25.00	25.00	
787	ASUS - Flatscreen Monitor	Y	1	175.00	175.00	
788	Wooden Book Shelf	Y	1	40.00	40.00	*
789	Wooden Book Shelves. Sold With Lot:788	Y	3	0.00	0.00	*
791	U-Shape Wooden Desk	Y	1	300.00	300.00	*
792	Wooden Book Shelf. Sold With Lot:791	Y	1	0.00	0.00	*
793	5-Drawer Lateral Filing Cabinet. Sold With Lot:791	Y	1	0.00	0.00	*
794	Black Arm Chair. Sold With Lot:791	Y	1	0.00	0.00	*
795	ACER - Desktop Computer; with (2) LG Flatscreen Monitors	Y	1	150.00	150.00	
796	L-Shape Wooden Desk	Y	1	125.00	125.00	
797	L-Shape Wooden Desk	Y	1	125.00	125.00	
798	L-Shape Wooden Desk	Y	1	125.00	125.00	
799	2-Door Office Cabinet	Y	1	75.00	75.00	*
800	Wooden Book Shelf. Sold With Lot:799	Y	1	0.00	0.00	*
801	4-Drawer Lateral Filing Cabinet	Y	1	50.00	50.00	
802	3-Drawer Lateral Filing Cabinet	Y	1	50.00	50.00	
803	2-Drawer Lateral Filing Cabinet	Y	1	50.00	50.00	
804	2-Drawer Lateral Filing Cabinet	Y	1	25.00	25.00	
805	Black Arm Chair	Y	1	75.00	75.00	*
806	Black Arm Chair. Sold With Lot:805	Y	1	0.00	0.00	*
807	VELOCITY - Desktop Computer; with (2) Samsung Flatscreen Monitors	Y	1	175.00	175.00	
808	ACER - Desktop Computer; with (2) LG Flatscreen Monitors	Y	1	175.00	175.00	
809	ACER - Desktop Computer; with (2) LG Flatscreen Monitors	Y	1	175.00	175.00	
810	AMERICAN - Security Safe	Y	1	100.00	100.00	

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

Seller Number: CHRMECH  
 CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
811	6' Aluminum Step Ladder; with Step Stool	Y	1	25.00	25.00	
812	STAPLES - Paper Shredder	Y	1	50.00	50.00	
814	Lot of (2) Chairs (2) Computer Carts	Y	1	100.00	100.00	*
815	U-Shape Wooden Desk w/ Matching 2-Drawer Filing Cabinet. Sold With Lot:814	Y	1	0.00	0.00	*
816	Wooden Book Shelf. Sold With Lot:814	Y	1	0.00	0.00	*
817	Black Arm Chair. Sold With Lot:814	Y	1	0.00	0.00	*
818	VELOCITY - Desktop Computer; with Benq Flatscreen Monitor	Y	1	150.00	150.00	
819	HP - Laptop Computer	Y	1	200.00	200.00	
820	U-Shape Wooden Desk	Y	1	200.00	200.00	*
821	Wooden Book Shelf. Sold With Lot:820	Y	1	0.00	0.00	*
822	Credenza. Sold With Lot:820	Y	1	0.00	0.00	*
823	Black Arm Chair. Sold With Lot:820	Y	1	0.00	0.00	*
824	PERFORMANCE - Design Desktop Computer; with Benq Flatscreen Monitor	Y	1	1,200.00	1,200.00	
826	6' Wooden Office Table	Y	1	100.00	100.00	*
827	6' Wooden Office Table. Sold With Lot:826	Y	1	0.00	0.00	*
828	6' Wooden Office Table. Sold With Lot:826	Y	1	0.00	0.00	*
829	6' Wooden Office Table. Sold With Lot:826	Y	1	0.00	0.00	*
830	Half Round Wooden Office Table	Y	1	100.00	100.00	*
831	Half Round Wooden Office Table. Sold With Lot:830	Y	1	0.00	0.00	*
832	Black Chairs	Y	9	100.00	100.00	*
833	Black Chair. Sold With Lot:832	Y	1	0.00	0.00	*
834	PERFORMANCE - Design Desktop Computer; with LG Flatscreen Monitor	Y	1	1,100.00	1,100.00	
835	HARMAN - /Kardon Amp Receiver with Bose Speaker	Y	1	350.00	350.00	
836	SONY - DVD/VHS Player	Y	1	500.00	500.00	*
837	EPSON - Overhead Projector. Sold With Lot:836	Y	1	0.00	0.00	*
838	POLYCOM - Sound Station Conference Call Unit	Y	1	75.00	75.00	
839	L-Shape Wooden Desk	Y	1	200.00	200.00	
840	L-Shape Wooden Desk	Y	1	200.00	200.00	
841	L-Shape Wooden Desk	Y	1	200.00	200.00	
842	L-Shape Wooden Desk	Y	1	200.00	200.00	
843	Wooden Desk w/ Upper Cabinet	Y	1	100.00	100.00	
844	Small Wood Desk	Y	1	100.00	100.00	
845	Black Arm Chair	Y	1	150.00	150.00	*
846	Black Arm Chair. Sold With Lot:845	Y	1	0.00	0.00	*
847	Black Arm Chair. Sold With Lot:845	Y	1	0.00	0.00	*
848	Arm Chairs. Sold With Lot:845	Y	2	0.00	0.00	*
849	ANTEC - Desktop Computer; with (2) LG Flatscreen Monitors	Y	1	1,200.00	1,200.00	
850	HP - Laptop Computer	Y	1	300.00	300.00	
851	LG - Flatscreen Monitors	Y	3	100.00	100.00	+
852	4-Drawer Lateral Filing Cabinet	Y	1	175.00	175.00	*

\*\*\* CONTINUED ON NEXT PAGE \*\*\*

HILCO INDUSTRIAL ACQ CANADA ULC  
770 BROWNS LINE, UNIT 102  
ETOBICOKE, ON M8W 3W2  
(416) 252-1955 Fax:(416) 251-1955  
WWW.HILCOIND.COM, HST#83400-5795

Page 24

Seller Number: CHRMECH  
CHRIS MECHANICAL SERVICES

Statement Date :05/27/2016

Final Statement For: CHRIS MECHANICAL SERVICES

Lot	Description	GST	Quantity	Price	Extension	Grp
853	Lot of Asst.Office Supplies. Sold With Lot:852	Y	1	0.00	0.00	*
854	Wooden Book Shelf. Sold With Lot:852	Y	1	0.00	0.00	*

Thank you for participating in our auction. Please visit our website for upcoming auctions and consignment deadlines. We appreciate your business.

Summary of Sales Activity at CHRIS MECHANICAL SERVICES

Commissions are Calculated on a Percent of the Sale Price of EACH LOT.

Statement Totals	
867 Lots Sold	
Total Sales	\$ 1,252,906.48
Less:Commissions	\$ 0.00
Total Proceeds before GST	\$ 1,252,906.48
Add: 5.000% GST	\$ 0.00
(\$ 1,012,379.60 - \$ 0.00)	
Total Amount Due	\$ 1,252,906.48

# Appendix B

**Olver, Dustin**

---

**From:** Kleebaum, Robert  
**Sent:** Tuesday, April 12, 2016 10:56 AM  
**To:** Jim@CMSIYYC.ca; Kent Jesse (kjesse@mross.com)  
**Cc:** Olver, Dustin; Helkaa, Deryck  
**Subject:** Dump Trailer  
**Attachments:** Auction Approval and Vesting Order filed March 24, 2016 (2).pdf

Jim,

I have still not received any proof of ownership regarding the dump trailer discussed in para. 6 of the Auction Approval and Vesting Order dated March 24, 2016. Attached to this email. The auction is in 2 days on Thursday April 14, 2016. If I do not receive proof of ownership before 5pm MT on Wednesday April 13, 2016, the trailer will be included in the auction as property of Chris Mechanical Services.

Regards,

**Rob Kleebaum**  
Consultant  
Corporate Finance & Restructuring

**FTI Consulting**  
+1.403.454.6035 O | +1.587.999.5516 C  
[robert.kleebaum@fticonsulting.com](mailto:robert.kleebaum@fticonsulting.com)

720, 440 – 2<sup>nd</sup> Avenue S.W.  
Calgary, AB T2P 5E9 Canada  
[www.fticonsulting.com](http://www.fticonsulting.com)



# Appendix C

## **Olver, Dustin**

---

**From:** Kleebaum, Robert  
**Sent:** Wednesday, May 04, 2016 8:27 PM  
**To:** Jim@CMSIYYC.ca; Kent Jesse (kjesse@mross.com)  
**Cc:** Olver, Dustin; Travis Lysak  
**Subject:** Request to Help Sell IP  
**Attachments:** Request to Help Sell IP.docx

Jim,

Please find attached a letter from FTI requesting your help to sell the IP associated with Chris Mechanical Services.

Regards,

**Rob Kleebaum**  
Consultant  
Corporate Finance & Restructuring

**FTI Consulting**  
+1.403.454.6035 O | +1.587.999.5516 C  
[robert.kleebaum@fticonsulting.com](mailto:robert.kleebaum@fticonsulting.com)

720, 440 – 2<sup>nd</sup> Avenue S.W.  
Calgary, AB T2P 5E9 Canada  
[www.fticonsulting.com](http://www.fticonsulting.com)



Corporate Finance

May 4, 2016

Via Email: Jim@cmsiyc.ca

Jim Hickey  
425 Sunlake Road SE  
Calgary, AB  
T2X 3E6

Re: Chris Mechanical Services Ltd. ("CMS") - Intellectual Property

Dear Sir:

As you are aware, we are the Receiver of CMS. One of our duties as receiver is to liquidate the assets of CMS and pay the proceeds of such liquidation to the creditors of CMS. In this regard, the Receiver will shortly be taking steps to market and sell the intellectual property of CMS (the "CMS IP"), which it believes may hold substantial value.

The Receiver further believes that you, with your in depth knowledge of the CMS IP, could provide valuable assistance to the Receiver in marketing and selling the CMS IP and ensuring that the CMS IP is sold for the maximum possible amount. Given your personal guarantee given to Century Services Inc., the Receiver felt you might be interested in providing it with assistance related to the marketing and sale of the CMS IP and wanted to provide you with an opportunity to do so.

Please advise us if you are prepared to assist with the marketing and sale of the CMS IP by on or before close of business on Wednesday, March 11, 2016. If you are not prepared to assist, we will have to explore other options with respect to the marketing and sale of the CMS IP.

If you should have any questions regarding this letter please contact me directly.

Sincerely,

A handwritten signature in black ink, appearing to read 'Rob Kleebaum'.

Rob Kleebaum  
FTI Consulting Canada Inc.  
in its capacity as receiver and manager  
of Chris Mechanical Services Ltd., Duffy Building Corporation and Duffy Holdings Ltd.  
and not in its personal capacity

Encl.

## **Olver, Dustin**

---

**From:** Kleebaum, Robert  
**Sent:** Thursday, May 19, 2016 2:00 PM  
**To:** Jim@CMSIYYC.ca; Kent Jesse (kjesse@mross.com)  
**Cc:** Olver, Dustin; Engen, Jamie  
**Subject:** Chris Mechanical Services Intellectual Property

Jim,

We have been marketing the Intellectual Property of CMS and have received an offer to purchase. If you like to submit a bid for the IP please respond with your bid by 2pm MST on Friday May 20.

If we have not received an offer from you at that time, we will begin working to close the other offer that we have received.

Regards,

**Rob Kleebaum**  
Consultant  
Corporate Finance & Restructuring

**FTI Consulting**  
+1.403.454.6035 O | +1.587.999.5516 C  
[robert.kleebaum@fticonsulting.com](mailto:robert.kleebaum@fticonsulting.com)

720, 440 – 2<sup>nd</sup> Avenue S.W.  
Calgary, AB T2P 5E9 Canada  
[www.fticonsulting.com](http://www.fticonsulting.com)

# Appendix D

Company Name	Date Collection Letter Sent	Company AR Ledger	Amount Received	Mr. Hickey's Comments on Collectible Nature of Amounts (taken from Jan 27, 2016 AR Aging from CMS records)	Receiver's Comments
Alberta Processing Co / Wholesome Harvest	March 8, 2016	\$ 6,424.53		This account was paid in Full all goods were shipped to the customer	No Response 1
Apoyo Tecnico Operativo Antipac S.A. De C.V.		\$ 558,632.60		This account was never paid we have the equipment in our facility	Amount should not have been classified as AR as product was never delivered
Baker Hughes Limited	January 21, 2016	\$ 189,007.12		This account will be paid Feb 21, 2016	CMS/Receiver could not prove work was completed, because Mr. Hickey ignored numerous requests to aid in providing proper back up and Receiver was unable to create these documents itself. A letter from Baker Hughes states that it was unable to confirm if the work was completed. A copy of this letter is attached here to Appendix E
BHJ Canada	March 8, 2016	\$ 6,705.04		This account was paid in Full all goods were shipped to the customer	No Response 1
Boam Ventures Corp.	March 8, 2016	\$ 61,564.34		This account was never paid we have the equipment in our facility	Receiver learned that this company previously paid \$150k to CMS, but the project was not completed. \$61k is amount for remainder of project to be paid when completed however as per Mr. Hickey, the equipment was never completed or delivered
Cal Frac Well Services Ltd.	March 8, 2016	\$ 8,800.37		This account was paid in Full all goods were shipped to the customer	No Response 1
CASCO - CPTDC Alberta Supply Co Ltd	March 8, 2016	\$ 474,879.65		This account was never paid we have the equipment in our facility	Amounts were disputed by the company as no prior agreement was in place to pay for these expenses. A letter from CASCO's counsel in response to the company who factored CMS's receivables (the "Factoring Company") collection efforts is attached here to Appendix E. In addition this amount was factored by CMS to Factoring Company
Carbill Canada		\$ 2,448.04		This amount was not on CMS's AR listing, however payment was received by the Receiver	This amount received by Receiver was for services completed by CMS, remaining amount was for services not yet completed
Element Technical Services	January 11, 2016	\$ 60,776.05	\$ 46,632.71	This account was paid in Full Feb 5 2016	Hoses were lent to the company by CMS then never picked up, no rental agreement was ever in place. A copy of an email sent by Margaret Houston with Fortune Energy (previously General Energy) stating the hoses were lent by CMS to the company is attached here to Appendix E
General Energy Recovery Inc.	March 8, 2016	\$ 2,820.04		This account was never paid	This amount was for an order, not work that was currently in progress or for product that was delivered
G Quint Ag		\$ 3,210,928.00		This account was never paid. The receiver released this account so that the order could be collected into the newco	Amount should not have been classified as AR as product was never delivered
Integrated Industrial Solutions	March 8, 2016	\$ 82,244.40		This account was never paid. We never shipped the work for the customer because they would not pay the deposits	Amount should not have been classified as AR as product was never delivered
Lowel Energy Service Inc	January 19, 2016	\$ 2,918.28	\$ 2,918.28	This account was paid to the receiver	Amount received following AR Collections letter sent by the Receiver
Offshore Tech	March 8, 2016	\$ 140,000.00		This account was never paid. We never shipped the equipment because the account was not paid	Amount should not have been classified as AR as product was never delivered
Sangui (USA) Inc.	January 19, 2016	\$ 4,995.47	\$ 6,113.72	This account was paid to the receiver	Amount received following AR Collections letter sent by the Receiver. Invoice was in USD amount received in CAD
Servicios Petroleros Especializados	March 8, 2016	\$ 80,348.80		This account was never paid	No Response 1

Company Name	Date Collections Letter Sent	Company AR Ledger	Amount Received	Mr. Hickey's Comment on Collectible Nature of Amounts (Refer from Jan 27, 2016 AR Aging from CMS records)	Receiver's Comments
Swabwells Del Sureste SA DE CV	March 8, 2016	\$ 1,021,081.49		This account was never paid WE STILL HAVE THE UNITS	Amount should not have been classified as AR as product was never delivered. CMS was sued for failing to deliver on contract
Tecnica Petrolera WLP, C.A.	March 8, 2016	\$ 56,826.44		This account was never paid WE STILL HAVE THE EQUIPMENT	Amount should not have been classified as AR as product was never delivered
Wholesome Harvest Baking Ltd	March 8, 2016	\$ 2,916.48	\$ 2,916.48	This account was paid in full all goods were shipped to the customer	Amount received following AR Collections letter sent by the Receiver
<b>Total</b>		<b>\$ 5,971,849.10</b>	<b>\$ 61,029.23</b>		

Notes:  
 A screen shot of the AR Aging report dated January 27, 2016 provided by Mr. Hickey to Mr. Oliver is attached here in Appendix E  
 Amounts Received include GST and as such will not match Receiver's R&D  
 1 Receiver sent letter to Company requesting payment as amount was on CMS's AR ledger







1000, 401 - 9 Avenue SW  
Calgary, Alberta T2P 3C5  
Phone: 403.537.3400  
Fax: 403.537.3801  
www.bakerhughes.com/canada

February 1, 2016

SENT VIA EMAIL TO: [dustin.oliver@fticonsulting.com](mailto:dustin.oliver@fticonsulting.com)

Attention: Dustin Oliver  
FTI Consulting Canada Inc. c/o Chris Mechanical  
440 - 2<sup>nd</sup> Ave. S.W.  
Calgary, AB.  
T2P 5E9

Mr. Oliver:

We are in receipt of your letter dated January 21, 2016 wherein FTI Consulting Canada Inc. ("FTI") claims entitlement to \$189,0007.12 for monies alleged owing by Baker Hughes Canada Company ("BHCC") to Chris Mechanical ("CM"). Prior to your involvement in this matter, CM had previously communicated to BHCC that it believed it was entitled to payment of roughly \$160,000 for work it alleged it performed for BHCC over 2 years ago in September and November 2013 (Invoice #s 14371 and 14372, respectively)(the "2013 Work").

We communicated to CM, and have continued to communicate that given the time period that has elapsed between when the 2013 Work was alleged to have been performed and when we were contacted by CM requesting payment that we are unable to confirm whether the 2013 Work was actually ever provided. Accordingly, we maintain our position that CM (and FTI) is not entitled to any payment for the 2013 Work.

Regarding Invoice # 14424 for work performed in October 2015 (which is completely unrelated to the 2014 Work), I have been advised that payment is currently being processed and should be received in the near future by FTI.

Should you have any questions please contact me directly at 403.537.3549.

Sincerely,

Jimmy Sladek - Legal & Compliance Counsel, Canada

大成 DENTONS

C. H. William Cheung  
bill.cheung@dentons.com  
D +1 780 423 7191

Dentons Canada LLP  
2900 Manulife Place  
10180 - 101 Street  
Edmonton, AB, Canada T5J 3V5

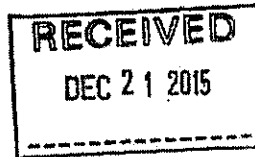
大成 Salans FMC SNR Denton McKenna Long  
dentons.com

December 18, 2015

File No.: 562975-3

VIA COURIER

Consolidated Civil Enforcement  
#200, 807 Manning Rd NE  
Calgary AB T2E 7M8



Attention: Liz Rafuse

Dear Sir/Madam:

RE: CASCO-CPTDC Alberta Supply Co. Ltd. ("CASCO")  
1784761 Alberta Ltd. v. Chris Mechanical Services Ltd. ("CMS")  
Your File No.: 90521-DP 2C

We are solicitors for CASCO and this refers to your letter of December 7, 2017 addressed to CASCO demanding Payment of \$504,360.53 being amount that 1784761 Alberta Ltd claims to be owed by our Client pursuant to the attached list which summarizes amounts from 9 invoices issued by Chris Mechanical Services Ltd. (CMS).

Our client denies that money is owed to CMS at all.

Invoices per the attached list can be divided into two groups:

- a. The ninth item, and
- b. Items 1-8.

The ninth item (invoice #14404) relates to an equipment our client ordered from CMS with a delivery date of April, 2015. The equipment was never delivered. CMS is the party that has breached the contract and has no right to make claims for money.

For items 1-8, our client was the buyer of 4 pieces of equipment and the price was paid in full. Our client sold the same equipment to its buyer in China. The buyer (end user) complained about the functionality and performance of the equipment. CMS went to China to deal with the problems and incurred expenses. Such expenses related to CMS's efforts in performing its warranties and the end user in China was the beneficiary. Apparently our client also sent personnel to accompany the personnel of CMS and also incurred expenses which our client paid.

It is worth noting that the three parties had previously signed an agreement setting out the standards and requirements of the equipment. It was to ensure that the equipment would comply with the standards that the trips were made by CMS personnel.

It must also be noted that our client did not contract CMS to service the equipment at its cost. In fact the parties agreed that each side paid its own cost. CMS had an obligation to ensure its products would comply with agreed standards and fulfil its warranty. Our clients motivation to accompany CMS to China was to maintain a good customer relationship.

It is clear that CMS had no right to invoice our client. Our client owes no money to CMS.

Yours truly,  
Dentons Canada LLP



C. H. William Cheung  
Counsel

CHWC

Enclosures

c.c. CASCO via email

**Olver, Dustin**

---

**From:** Olver, Dustin  
**Sent:** Tuesday, January 10, 2017 10:24 AM  
**To:** Olver, Dustin  
**Subject:** RE: CMS Outstanding Invoices

---

**From:** Margaret Houston [<mailto:MHouston@fortuneenergy.ca>]  
**Sent:** Tuesday, April 26, 2016 10:51 AM  
**To:** Kleebaum, Robert  
**Subject:** FW: CMS Outstanding Invoices

Hi Robert,

In reference to the attached invoices that you are requesting payment for Chris Mechanical. I forwarded copies of these invoices to Marc Jenner who is our field supervisor and he disagrees with the invoices. GERI did not sign or agree to anything of this nature. The hoses were lent to us by Chris Mechanical back in Jan. 2015. When that test was complete the hoses were returned but never picked up by that company, they were however released at that time. The rental period NEVER existed after that.

Marc would be willing to discuss this with your further if needed.

Please advise.

Thanks,  
Margaret Houston  
Accounting Consultant  
Fortune Energy Inc.  
Suite 640, 840 - 6th Avenue S.W.  
Calgary, Alberta  
T2P 3E5  
[mhouston@fortuneenergy.ca](mailto:mhouston@fortuneenergy.ca)

---

**From:** Kleebaum, Robert [<mailto:Robert.Kleebaum@fticonsulting.com>]  
**Sent:** March-17-16 12:41 PM  
**To:** Margaret Houston  
**Cc:** Linda Hart  
**Subject:** RE: CMS Outstanding Invoices

Sorry Margaret, I thought I did attached the actual invoices. I have attached them to this email now.

Regards,

Rob Kleebaum  
+1.403.454.6035 O | +1.587.999.5516 C  
[robert.kleebaum@fticonsulting.com](mailto:robert.kleebaum@fticonsulting.com)

---

**From:** Margaret Houston [<mailto:MHouston@fortuneenergy.ca>]  
**Sent:** Thursday, March 17, 2016 11:58 AM  
**To:** Kleebaum, Robert  
**Cc:** Linda Hart  
**Subject:** RE: CMS Outstanding Invoices

Good Morning Robert,

I would need copies of the actual invoices – a copy of the statement isn't sufficient documentation for us.

Please provide copies of the invoices.

Thanks,

Margaret Houston  
Accounting Consultant  
Fortune Energy Inc.  
Suite 640, 840 - 6th Avenue S.W.  
Calgary, Alberta  
T2P 3E5  
[mhouston@fortuneenergy.ca](mailto:mhouston@fortuneenergy.ca)

---

**From:** Kleebaum, Robert [<mailto:Robert.Kleebaum@fticonsulting.com>]  
**Sent:** March-17-16 11:37 AM  
**To:** Margaret Houston  
**Subject:** CMS Outstanding Invoices

Hello,

I am following up on your request for the invoices relating to the amounts owing to Chris Mechanical. Please find them attached and let me know if you have any further questions.

Regards,

**Rob Kleebaum**  
Consultant  
Corporate Finance & Restructuring

**FTI Consulting**  
+1.403.454.6035 O | +1.587.999.5516 C  
[robert.kleebaum@fticonsulting.com](mailto:robert.kleebaum@fticonsulting.com)

720, 440 – 2<sup>nd</sup> Avenue S.W.  
Calgary, AB T2P 5E9 Canada  
[www.fticonsulting.com](http://www.fticonsulting.com)

**Confidentiality Notice:**

This email and any attachments may be confidential and protected by legal privilege. If you are not the intended recipient, be aware that any disclosure, copying, distribution or use of the e-mail or any attachment is prohibited. If you have received this email in error, please notify us immediately by replying to the sender and then delete this copy and the reply from your system. Thank you for your cooperation.

# Appendix E

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

Original  Amended

- Form 78 -  
 Statement of Affairs (Business Bankruptcy) made by an entity  
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

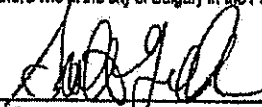
In the matter of the receivership of  
 Chris Mechanical Services Ltd

To the bankrupt:  
 You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 26th day of July 2016. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A" .....	1. Inventory .....
3,613,855.51	0.00
Balance of secured claims as per list "B" .....	2. Trade fixtures, etc. ....
6,450,703.96	0.00
Total unsecured creditors .....	3. Accounts receivable and other receivables, as per list "E"
10,064,559.47	Good .....
2. Secured creditors as per list "B" .....	0.00
0.00	Doubtful .....
3. Preferred creditors as per list "C" .....	0.00
0.00	Bad .....
4. Contingent, trust claims or other liabilities as per list "D"	0.00
estimated to be reclaimable for .....	Estimated to produce .....
0.00	0.00
Total liabilities .....	4. Bills of exchange, promissory note, etc., as per list "F" ...
10,064,559.47	0.00
Surplus .....	5. Deposits in financial institutions .....
NIL	0.00
	6. Cash .....
	0.00
	7. Livestock .....
	0.00
	8. Machinery, equipment and plant .....
	0.00
	9. Real property or immovable as per list "G" .....
	0.00
	10. Furniture .....
	0.00
	11. RRSPs, RRIIFs, life insurance, etc. ....
	0.00
	12. Securities (shares, bonds, debentures, etc.) .....
	0.00
	13. Interests under wills .....
	0.00
	14. Vehicles .....
	0.00
	15. Other property, as per list "H" .....
	0.00
	If bankrupt is a corporation, add:
	Amount of subscribed capital .....
	0.00
	Amount paid on capital .....
	0.00
	Balance subscribed and unpaid .....
	0.00
	Estimated to produce .....
	0.00
	Total assets .....
	0.00
	Deficiency .....
	10,064,559.47

I, FTI Consulting Canada Inc. in its capacity as Receiver of Chris Mechanical Services Ltd., of the city of Calgary in the Province of Alberta, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 26th day of July 2016 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)  
 before me at the city of Calgary in the Province of Alberta, on this 26th day of July 2016.

  
 Commissioner of Taking  
 Affidavits.  
 1007-701 W Georgia St.  
 Vancouver, BC V7Y 1C6  
 Exp Jan 31, 2019

  
 FTI Consulting Canada Inc. in its capacity  
 as Receiver of Chris Mechanical Services  
 Ltd.



District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 -- Continued

List "A"  
 Unsecured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
1	1784761 Alberta Ltd.	221, 2700 3rd Ave N.E. Calgary AB T2A 2L5 CA	0.00	817,605.05	817,605.05
2	Abacal Fleet Finishing	5919 84th Street SE Calgary AB T2C4S1 CA	44,297.40	0.00	44,297.40
3	Accolade Reaction	140, 6046 - 12th Street SE Calgary AB T2H2X2 CA	677.60	0.00	677.60
4	Advanced Bending Technologies Inc	285050 B Wrangler Way Rocky View AB T1X0K3 CA	553.35	0.00	553.35
5	Air Liquide	Rangewings Building H Unit 100 - 2331, 50th Ave SE Calgary AB T2B0N1 CA	4,435.54	0.00	4,435.54
6	American Tool and Die	9470 East 14 14 Road Manton MI 49683 US	200,613.00	0.00	200,613.00
7	Apoyo Tecnico Operativo Anicpac S.A.	Calle Principal Manzana 23 Lola 10 - Col. Gustavo de la Fuente Dorante Comcalcalco TB 88320 MX	0.00	0.00	0.00
8	ARW Truck Equipment Ltd. - Calgary	8019 - 54th Street S.E. Calgary AB T2C4R7 CA	5,290.25	0.00	5,290.25
9	Bridean Developments Ltd.	11 Sunhaven Court SE Calgary AB T2X2N6 CA	20,366.00	0.00	20,366.00
10	Calgary Fasteners	#1, 1288 - 42 Ave SE Calgary AB T2G5P1 CA	2,848.01	0.00	2,848.01
11	Calgary Valve & Fitting	3202 12 AVE NE Calgary AB T2A6N8 CA	853.01	0.00	853.01
12	Canada West Industrial Coatings	Bay D, 3514 - 73rd Ave SE Calgary AB T2C1N5 CA	1,990.60	0.00	1,990.60
13	Canadian Freightways	PO Box 1236, Station Main Edmonton AB T5J2M4 CA	5,098.58	0.00	5,098.58
14	Canwest Propane	5205 76 Ave SE Calgary AB T2C3C6 CA	193.60	0.00	193.60
15	Canyon Rigging Inc.	Box 26 Site 21, RR#1 Okotoks AB T1S1A1 CA	1,241.61	0.00	1,241.61
16	Carscallen LLP	1500, 407 - 2nd Street SW Calgary AB T2P2Y3 CA	7,870.28	0.00	7,870.28
17	Catalyst	250 - 200 Quarry Park Blvd SE Calgary AB T2C5C0 CA	40,697.50	0.00	40,697.50
18	Century Services Inc.	310, 318 - 14th Ave S.E. Calgary AB T2G 0Y2 CA	0.00	5,633,098.91	5,633,098.91
19	Cervus Equipment	5201 - 333 96th Ave NE Calgary AB T3K0S3 CA	9,047.44	0.00	9,047.44
20	CIBC VISA	8200 Macleod Trail S Calgary AB T2H 0K6 CA	46,004.00	0.00	46,004.00
21	Cinch Networks Inc	#52, 4807 - 32 Street SE Calgary AB T2B2X3 CA	4,457.27	0.00	4,457.27
22	Coffin Law Office	210, 6111 - 36th Street SE Calgary AB T2C3W2 CA	2,762.55	0.00	2,762.55
23	Control Innovations Inc.	11222 - 42nd Street SE Calgary AB T2C0J9 CA	341.26	0.00	341.26

26-Jul-2016

Date

  
 FTI Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 - Continued

List "A"  
 Unsecured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
24	Daemar Inc	4472 - 97th Street Edmonton AB T6E5R9 CA	48.01	0.00	48.01
25	De Lage Landen Financial Services Canada Inc	3450 Superior Court, Unit 1 Oakville ON L6L0C4 CA	3,302.59	0.00	3,302.59
26	Dean Downey	11 Sunhaven Court S.E. Calgary AB T2X 2N6 CA	1,515.11	0.00	1,515.11
27	Direct Energy - Atco Gas	PO Box 2427 Edmonton AB T5J2R4 CA	23.05	0.00	23.05
28	DWH Machine Tools	#4, 4710 - 80th Ave SE Calgary AB T2C2Z1 CA	625.16	0.00	625.16
29	Doragon Mechanical Services	370 5222 130 Ave SE Calgary AB T2Z0G4 CA	483.00	0.00	483.00
30	Edge Production Calgary	Bay 8, 5815 - 40 Street SE Calgary AB T2C2H6 CA	3,079.47	0.00	3,079.47
31	Encore Metals	7805 - 51st Street SE Calgary AB T2C2Z3 CA	3,396.34	0.00	3,396.34
32	Enmax Chris Mechanical	800 Macleod Trail SE Calgary AB T2P3A7 CA	2,450.80	0.00	2,450.80
33	Enmax Natural Gas & Electricity	PO Box 2988 Stn N Calgary AB T2P5E1 CA	846.65	0.00	846.65
34	Exact Software (US\$\$)	33044 Collection Center Drive Chicago IL 60693-0330 US	8,365.74	0.00	8,365.74
35	Fastenal Canada Co	5200 - 84 Ave Se Calgary AB T2C4V3 CA	69.56	0.00	69.56
36	Fidelity Machine & Mould Solutions Inc	5034-80 Avenue SE Calgary AB T2C2X3 CA	364.14	0.00	364.14
37	Five Star Courier Ltd	Box 846, Station T Calgary AB T2H2H3 CA	1,768.19	0.00	1,768.19
38	Fleet Brake	7707 - 54th Street SE Calgary AB T2C4R7 CA	1,128.75	0.00	1,128.75
39	Flowfit Inc	100, 111 - 5th Ave SW Suite 104 Calgary AB T2P3Y6 CA	24,387.07	0.00	24,387.07
40	Fluid Seal AB Inc.	6 - 3815 61 Avenue SE Calgary AB T2C1V5 CA	393.20	0.00	393.20
41	G & B Rubber Products (1998) Ltd.	6005 47 Avenue Wetaskwin AB T9A3S1 CA	3,179.10	0.00	3,179.10
42	G. Chopick & Associates Ltd	1403 - 80 Point McKay Cres NW Calgary AB T3B4W4 CA	593.25	0.00	593.25
43	GE Canada Equipment Finance GP	PO Box 4553 STN A Toronto ON M5W4S1 CA	636.24	0.00	636.24
44	Golden Canada Ltd.	2415 - 91 Street Edmonton AB T6N 1M2 CA	2,900,000.00	0.00	2,900,000.00
45	Gunnebo Canada	6712 - 1st Street SE Calgary AB T2H2W9 CA	824.04	0.00	824.04
46	High Performance Coatings	14, 11133 - 40th St SE Calgary AB T2C2Z4 CA	620.58	0.00	620.58
47	Hi-Tech Seals Inc	Bay 3, 5940 - 30th Street SE Calgary AB T2C1X8 CA	2,968.62	0.00	2,968.62

26-Jul-2016

Date

FTI Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 - Continued

List "A"  
 Unsecured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
48	Hi-Way 9 Express Ltd	PO Box 2020 Drumheller AB T0J0Y0 CA	876.42	0.00	876.42
49	H-Trio Incorporated	PO Box 15003 Aspen Woods PO Calgary AB T3H0N8 CA	2,887.50	0.00	2,887.50
50	Hudson Energy -15989	C/O CX2516G - PO Box 2591, Str M Calgary AB T2P0A3 CA	-47.52	0.00	-47.52
51	HydraPak Seals Inc. (US\$\$)	3782 West 2340 South Suite E Salt Lake City UT 84120 US	280.56	0.00	280.56
52	Imegint Technologies	Suite 142, 12143 - 40th Street SE Calgary AB T2Z4a0 CA	8,632.05	0.00	8,632.05
53	IR Canada Sales & Service ULC	3815 - 29th Street NE Calgary AB T1Y6B5 CA	1,032.99	0.00	1,032.99
54	Isla del Campo S.C. (US\$\$)	Periferico Sur-3449 5-A - Colonia San Jerónimo Lidice Magdalena Contreras 10200.MEX	2,954.80	0.00	2,954.80
55	JAS Industrial Service & Repair	6140, 44th Street SE Calgary AB T2C5K5 CA	483.00	0.00	483.00
56	Katten Muchin Rosenman LLP (US\$\$)	2900 K Street, NW - North Tower, Suite 200 Washington DC 20007-6118 US	1,909.50	0.00	1,909.50
57	Keller Industries Limited	12 Commerce Street NW Calgary AB T2K1T3 CA.	313.49	0.00	313.49
58	Klaus Global Inc.	c/o Alberta Oil Tool - Door #39, 6939 - 68 Ave Edmonton AB T6B3a0 CA.	1,676.33	0.00	1,676.33
59	Linda Liu Group - Linda Liu & Partners (US\$\$)	F16 Tower C, Beijing Global Trade Center - 36 North Third Ring, East Road Dongcheng District BJ 100013 China	6,491.43	0.00	6,491.43
60	Manus Abrasive Systems Inc.	#147, 3953 112 Ave SE Calgary AB T2C0J4 CA.	538.81	0.00	538.81
61	Martinson Sign Service Ltd	Bay 105, 4800 - 104th Ave SE Calgary AB T2C2H3 CA	165.90	0.00	165.90
62	McLennan Ross LLP	1000 First Canadian Centre - 350 - 7th Avenue SW Calgary AB T2P3N9 CA	11,724.07	0.00	11,724.07
63	McMaster-Carr - USD	200 Aurora Industrial Pkwy Aurora OH 44202 US	2,205.84	0.00	2,205.84
64	Moore's Industrial Service Ltd	3333 - 23 Street NE Calgary AB T2E6V8 CA	1,837.50	0.00	1,837.50
65	Motion Canada	16, 4155 - 75 Ave SE Calgary AB T2C2K8 CA	19,687.11	0.00	19,687.11
66	MSI (Canada) Ltd.	#1 Burnt Valley Avenue Red Deer AB T4P0J5 CA	2,866.39	0.00	2,866.39
67	Norcan Fluid Power Ltd	5520 - 53 Ave SE Calgary AB T2C4P2 CA	3,902.48	0.00	3,902.48
68	Noshok Incorporated	1010 West Bagley Road Berea OH 44017 US	15,426.00	0.00	15,426.00
69	Parveen Industries Pvt.Ltd., (US\$\$)	R-55, TTC MIDC Industrial Area -Thane Bolepur Road Rabele 400701IN	3,675.00	0.00	3,675.00
70	Pitney Bowes	PO Box 278 Orangeville ON L9W2Z7 CA	74.03	0.00	74.03

26-Jul-2016

Date

  
 FTI Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 - Continued

List "A"  
 Unsecured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
71	Progressive Waste Solutions Canada Inc.	285122 Bluegrass Drive Rocky View AB T1X0P5 CA	492.09	0.00	492.09
72	PSI Fluid Power Ltd	4020 - 11A Street SE Calgary AB T2G3H3 CA	1,437.64	0.00	1,437.64
73	Purolator Courier Ltd	PO Box 1100 - Etobicoke Post Stn A Etobicoke ON M9C5K2 CA	41.04	0.00	41.04
74	Red Associates Engineering Ltd	4030 - 78 Avenue Edmonton AB T6B3M8 CA	1,568.70	0.00	1,568.70
75	Red Deer Iron Inc	6430 Golden West Avenue Red Deer AB T4P1A6 CA	7,582.05	0.00	7,582.05
76	Reffance Industrial Products	5470 - 76th Avenue SE Calgary AB T2C4S3 CA	4,350.63	0.00	4,350.63
77	Ricoch Canada Inc. (V)	6806 Railway Street Se Calgary AB T2H3A8 CA	702.28	0.00	702.28
78	Robust Gear and Industries Inc	768 Westgate Road - Unit 384 Okville ON L6L5N2 CA	3,072.20	0.00	3,072.20
79	Sean W Goodwin Professional Corporation	222 Parkside Place - 602 - 12 Ave SW Calgary AB T2R1J3 CA	24,723.71	0.00	24,723.71
80	Squire Law Firm	12 Signature Way SW Calgary AB T3H2V8 CA	2,646.00	0.00	2,646.00
81	Staples Canada	c/o C25043C PO Box 2524 STN M Calgary AB T2P1B1 CA	137.19	0.00	137.19
82	Swabwells Del Sureste SA DE CV	Circuito Milan 144, Co. Sol Campeste Centro Villa Hermosa TB 86039 MX	0.00	0.00	0.00
83	Taylor Tool Works	PO Box 369, 18 McRae Street Okotoks AB T1S1A6 CA	2,362.21	0.00	2,362.21
84	Team Tube Ltd	5039 72 Avenue SE Calgary AB T2C3H3 CA	884.79	0.00	884.79
85	TELUS	PO Box 7575 Vancouver BC V6B8N9 CA	0.40	0.00	0.40
86	TELUS	PO Box 7575 Vancouver BC V6B8N9 CA	1,154.62	0.00	1,154.62
87	The City of Calgary (Property Tax)	PO Box 2405 STN M Calgary AB T2P3L9 CA	61,206.81	0.00	61,206.81
88	Thomas Skinner	13880 Vulcan Way Richmond BC BC V6V 1K6 CA	2,617.92	0.00	2,617.92
89	Titan Supply	5903 - 75 Street Edmonton AB T6E5S5 CA	83.92	0.00	83.92
90	Uline Canada Corporation	Box 3500 - RPO Streetville Mississauga ON L5M0S8 CA	222.40	0.00	222.40
91	Unified Alloys	Bay 1, 7408 - 40 Street SE Calgary AB T2C2L6 CA	530.04	0.00	530.04
92	Unified Valve Ltd. - ex WGILTD	#4 - 12181 44St SE Calgary AB T2Z4H3 CA	171.18	0.00	171.18
93	UniFirst Canada Ltd	5728 - 35th Street SE Calgary AB T2C3C0 CA	4,798.68	0.00	4,798.68
94	Westcam Solutions Inc. (US\$\$)	#114 - 9440 202nd Street Langley BC V1M4A8 CA	14,218.10	0.00	14,218.10

26-Jul-2016

Date

  
 FTL Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 - Continued

List 'A'  
 Unsecured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Unsecured claim	Balance of claim	Total claim
95	Western Gauge & Instruments Ltd - see UNIVAL	#4 - 12181 44St SE Calgary AB T2Z4H3 CA	1,228.12	0.00	1,228.12
96	Windowpane Managemant Inc.	Suite 600, 1414 - 8th Street SW Calgary AB T2R1J6 CA	15,618.75	0.00	15,618.75
97	Winter Heating	522 Fairways Cres. NW Calgary AB T4B2Y7 CA	1,784.54	0.00	1,784.54
98	Workers' Compensation Board AB	PO Box 2323 Edmonton AB T6J3V3 CA	4,756.54	0.00	4,756.54
99	Zee Medical Inc.	4170 Stadelview Cres. Unit 2 Mississauga ON L5L0A1 CA	386.19	0.00	386.19
100	Zimco Gauge & Valves Ltd	5631 Burbank Road SE Calgary AB T2H1Z5 CA	4,575.50	0.00	4,575.50
<b>Total:</b>			<b>3,613,855.51</b>	<b>6,450,703.96</b>	<b>10,064,559.47</b>

26-Jul-2016

Date

  
 FTI Consulting Canada Inc. in it's capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 75 - Continued

List "B"  
 Secured Creditors

Chris Mechanical Services Ltd

No.	Name of creditor	Address	Amount of claim	Particulars of security	When given	Estimated value of security	Estimated surplus from security	Balance of claim
1	1784761 Alberta Ltd.	221, 2700 3rd Ave N.E. Calgary AB T2A 2L5 CA	817,605.05	Other - n/a	01-Jan-2015	0.00		817,605.05
2	Century Services Inc.	310, 318 - 11th Ave S.E. Calgary AB T2G 0Y2 CA	5,633,098.91	Other - n/a	01-Jan-2015	0.00		5,633,098.91
<b>Total:</b>			<b>6,450,703.96</b>			<b>0.00</b>	<b>0.00</b>	<b>6,450,703.96</b>

26-Jul-2016

Date

  
 FJI Consulting Canada Inc. in it's capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-094606  
Estate No. 25-094606

FORM 78 - Continued


List 'C'  
Preferred Creditors for Wages, Rent, etc.

Chris Mechanical Services Ltd

No.	Name of creditor	Address and occupation	Nature of claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

26-Jul-2016

Date

  
FTI Consulting Canada Inc. in it's capacity as  
Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-094606  
Estate No. 25-094606

FORM 78 - Continued

List "D"  
Contingent or Other Liabilities

Chris Mechanical Services Ltd

No.	Name of creditor or claimant	Address and occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

26-Jul-2016

Date

  
FIT Consulting Canada Inc. in it's capacity as  
Receiver of Chris Mechanical Services Ltd.



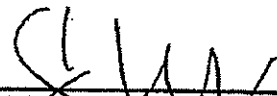
District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 - Continued

List "E"  
 Debts Due to the Bankrupt  
 Chris Mechanical Services Ltd

No.	Name of debtor	Address and occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
			Total	0.00 0.00 0.00			0.00	

\_\_\_\_\_ 26-Jul-2016 \_\_\_\_\_  
 Date

  
 FTI Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-094606  
Estate No. 25-094606

FORM 7B - Continued

List 'F'

Bills of Exchange, Promissory Notes, Lien Notes, Chattel  
Mortgages, etc., Available as Assets

Chris Mechanical Services Ltd

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupation	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

26-Jul-2016

Date

  
EPI Consulting Canada Inc. in its capacity as  
Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
Division No. 02 - Calgary  
Court No. 25-094606  
Estate No. 25-094606

FORM 78 - Continued

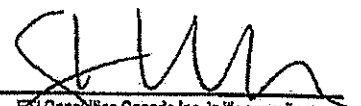
List "G"  
Real Property or Immovables Owned by Bankrupt

Chris Mechanical Services Ltd

Description of property	Nature of bankrupt interest	In whose name does title stand	Total value	Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount)	Equity or surplus
Total:			0.00		0.00

26-Jul-2016

Date

  
PTI Consulting Canada Inc. in its capacity as  
Receiver of Chris Mechanical Services Ltd.

District of: Alberta  
 Division No. 02 - Calgary  
 Court No. 25-094606  
 Estate No. 25-094606

FORM 78 -- Concluded


List "H"  
 Property

Chris Mechanical Services Ltd  
 FULL STATEMENT OF PROPERTY

Nature of property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.			0.00	0.00
(c) Cash in financial institutions			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant			0.00	0.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc.			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc.			0.00	0.00
(k) Vehicles			0.00	0.00
(l) Taxes			0.00	0.00
(m) Other		n/a	0.00	0.00
			<b>Total:</b>	<b>0.00</b>

26-Jul-2016

Date

  
 FTI Consulting Canada Inc. in its capacity as  
 Receiver of Chris Mechanical Services Ltd.

# Appendix C

**Chris Mechanical Services  
Building Tender Process  
Offers Received**

<b>Date Submit</b>	<b>Interested Party</b>	<b>Offer Amount</b>	<b>Conditions</b>
<b>Cash Offers</b>			
July 29, 2016		\$ 3,657,000	Financing, RPR & Phase 1 Environmental
July 29, 2016		\$ 3,165,000	Court Approval
July 29, 2016		\$ 3,000,000	Financing & Board Approval
July 28, 2016		\$ 2,700,000	Current RPR
July 22, 2016		\$ 2,500,000	Phase 1 Environ. & Current RPR
<b>Credit Bid</b>			
July 29, 2016	Century Services	\$ 4,250,000	Phase 1 Environ., Court Approval

# Appendix D

## AGREEMENT OF PURCHASE AND SALE

This Agreement made effective this 17 day of FEBRUARY, 2017 (the "Effective Date").

### BETWEEN:

**DUFFY BUILDING CORPORATION**, by and through its court-appointed receiver and manager, **FTI CONSULTING CANADA INC.**, and not in its personal capacity, having an address of 720, 440 2<sup>nd</sup> Avenue SW, Calgary, Alberta, T2P 5E9

(the "Vendor")

- and -

**CENTURY SERVICES CORP.**, a company duly incorporated under the laws of the Province of Alberta, having an office at 310, 318 11<sup>th</sup> Avenue SE, Calgary, Alberta, T2G 0Y2

(the "Purchaser")

### WHEREAS:

1. Pursuant to an order (the "Receivership Order") of the Court of Queen's Bench of Alberta (the "Court") made December 18, 2015 in Court File No. 1501-15223 (the "Proceedings"), the Vendor was appointed receiver and manager of the assets and undertakings of Duffy Building Corporation ("Duffy");
2. Pursuant to the Receivership Order, the Vendor has the authority to sell any or all of the assets and undertakings of Duffy with the approval of the Court in respect of any transaction in which the purchase price exceeds \$1,000,000; and
3. The Purchaser has offered to purchase, and the Vendor has agreed to sell, the Property, as at the Closing Date, at and for the Purchase Price and on and subject to the terms and conditions hereof.

**NOW THEREFORE**, in consideration of the premises and the mutual agreements and covenants contained in this Agreement and the sum of Ten Dollars (\$10.00) paid by each Party to the other and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby covenant and agree as follows:

### 1. INTERPRETATION

- 1.1 In this Agreement, unless there is something in the subject matter or context inconsistent therewith, capitalized terms used herein shall have the indicated meanings set forth in Schedule A.
- 1.2 The following schedules are attached hereto and form a part of this Agreement:



Schedule A	-	Defined Terms
Schedule B	-	The Property
Schedule C	-	Permitted Encumbrances

- 1.3** This Agreement will be governed by and construed in accordance with the laws of the Province of Alberta and the federal laws of Canada applicable therein (without application of the principles of conflicts of laws). For the purpose of all legal proceedings, this Agreement will be deemed to have been performed in the Province of Alberta and the Parties hereby irrevocably submit to the exclusive jurisdiction of the Court of Queen's Bench of Alberta in the Judicial District of Calgary and all courts competent to hear appeals therefrom for all matters arising out of or in connection with this Agreement or any of the transactions contemplated hereby.
- 1.4** Time shall be of the essence of this Agreement.
- 1.5** Grammatical variations of any terms defined herein have similar meanings; words importing the singular number shall include the plural and *vice versa*; words importing the masculine gender shall include the feminine and neuter genders. The division of this Agreement into separate articles, sections, subsections, paragraphs and subparagraphs, and the insertion of headings and references are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.
- 1.6** If at any time any provision of this Agreement is or becomes invalid, illegal or unenforceable in any respect under the law of any jurisdiction, to the extent permitted by applicable law, the validity, legality and enforceability of any remaining provisions (and of such provision under the law of any other jurisdiction) shall not in any way be affected or impaired.
- 1.7** Words and phrases like "including", "specifically" and "particularly" when following any general statement, term or matter, shall not be construed to limit such general statement, term or matter to the specific items or matters set forth immediately following such word or to similar items or matters, whether or not non-limiting language (such as "without limitation" or "but not limited to" or words of similar import) is used with reference thereto but rather shall be deemed to refer to all other items or matters that could reasonably fall within the broadest possible scope of such general statement, term or matter.
- 1.8** All the obligations on the part of each of the Parties shall be construed and read as if such obligations are covenants notwithstanding that the term covenant is not used.
- 1.9** This Agreement and everything herein contained shall extend to, bind and enure to the benefit of the Parties and their respective successors and permitted assigns.
- 1.10** All references to currency in this Agreement shall be deemed to be references to Canadian dollars.

1.11 No supplement, modification, waiver or amendment of this Agreement shall be binding unless executed in writing by the Parties in the same manner as the execution of this Agreement.

1.12 No waiver of any of the provisions of this Agreement shall constitute or shall be deemed to constitute a waiver of any other provision (whether or not similar), nor shall any waiver constitute a continuing waiver unless otherwise expressed or provided.

## 2. AGREEMENT OF PURCHASE AND SALE

2.1 The Vendor hereby agrees to sell, transfer and assign the Property to the Purchaser and the Purchaser agrees to purchase and assume the Property from the Vendor, effective as of the Closing Date, at and for the Purchase Price and in accordance with and subject to all of the terms and conditions set forth herein.

## 3. PURCHASE PRICE

3.1 The purchase price for the Property, subject to adjustment in accordance with Section 4, shall be the sum of Four Million Two Hundred Fifty Thousand Dollars (\$4,250,000) (the "Purchase Price") plus GST, which shall be paid, subject to all of the terms and conditions hereof, as at the Closing Date, by way of a credit bid by the Purchaser in the amount of the Purchase Price, subject to such further adjustments as outlined herein, by way of set off against the Indebtedness.

3.2 The Purchase Price is exclusive of GST. The Purchaser shall be liable for and will pay or if required to do so, it will remit directly to the Receiver General of Canada the GST payable and file the prescribed form pursuant to the ETA, in connection with the purchase of the Property. If an election is available under subsection 167(1) of the ETA or under any equivalent or corresponding provision under any applicable provincial legislation imposing a similar social service or sales tax, the Purchaser and the Vendor shall jointly elect that no tax be payable with respect to the purchase and sale of the Property under this Agreement. The Purchaser and the Vendor shall make such elections in prescribed form containing prescribed information and the Purchaser shall file such elections in compliance with the requirements of the applicable legislation (the "GST Election Form").

## 4. ADJUSTMENTS

4.1 All adjustments, both incoming and outgoing, in connection with the Transaction, including all adjustments with respect to real property taxes, rates, levies and assessments, rents, utility deposits, and all other items normally adjusted between a vendor and a purchaser in the sale of similar properties in Alberta, will be made as of 12:01 a.m. on the Closing Date, the intent being that the Vendor shall be responsible for all expenses and entitled to all revenues accrued from the Property for the period prior to the Closing Date and that the Purchaser shall thereafter be responsible for all expenses (except as otherwise provided herein) and shall be entitled to all revenue accruing from the Property.

- 4.2 All items not adjusted in the statement of adjustments delivered by the Vendor on the Closing Date or items included in such statement requiring re-adjustment (whether due to any changes to the information contained in such statement or otherwise) shall be adjusted directly between the Parties within one hundred and eighty (180) days after the Closing Date and thereafter shall be conclusively deemed to be settled.

**5. REPRESENTATIONS AND WARRANTIES**

- 5.1 The Vendor hereby represents and warrants to the Purchaser that the following statements are true and correct as of the Effective Date, and will be true and correct as of the Closing Date, and acknowledges and confirms that the Purchaser is relying on such representations and warranties in connection with its execution and delivery of this Agreement and in completing the Transaction:

- (a) the Vendor has all necessary corporate power, capacity and authority to enter into this Agreement and, subject to the granting of the Vesting Order, to execute and deliver, all agreements, documents and instruments to be delivered by it hereunder and to sell, assign and transfer the Property to the Purchaser as set forth in this Agreement and to perform the transactions contemplated by this Agreement.

- 5.2 The Purchaser hereby represents and warrants to the Vendor that the following statements are true and correct as of the Effective Date, and will be true and correct as of the Closing Date, and acknowledges and confirms that the Vendor is relying on such representations and warranties in connection with its execution and delivery of this Agreement and in completing the Transaction:

- (a) the Purchaser is a corporation duly incorporated and validly subsisting under the laws of its jurisdiction of incorporation and has the full power, authority, right and capacity to execute and deliver this Agreement and to complete the Transaction;
- (b) the execution and delivery of this Agreement and the consummation of the Transaction have been or will be by the Closing Date properly authorized by all necessary corporate action on the part of the Purchaser;
- (c) this Agreement constitutes a legal, valid and binding obligation of the Purchaser, enforceable against the Purchaser in accordance with its terms and conditions;
- (d) no bankruptcy, insolvency or receivership proceedings have been instituted or are pending or are, to the Purchaser's knowledge, threatened against the Purchaser, and the Purchaser is able to satisfy its liabilities as they become due; and
- (e) the execution and delivery by the Purchaser of this Agreement and the consummation of the Transaction contemplated hereunder and thereunder will not result in the breach of any of the provisions of, or constitute a default under or conflict with:
  - (i) any agreement to which the Purchaser is a party;

- (ii) any provision of the constating documents of the Purchaser;
- (iii) any applicable law; or
- (iv) any judgment, decree or award of any Governmental Authority or arbitrator.

- 5.3** If any representation or warranty on the part of the Vendor is not true and correct and, as a result, the Purchaser suffers any losses, costs, damages, expenses, claims, actions, proceedings or liabilities, the Vendor shall indemnify and save harmless the Purchaser in respect thereof.
- 5.4** If any representation or warranty on the part of the Purchaser is not true and correct and as a result the Vendor suffers any losses, costs, damages, expenses, claims, actions, proceedings or liabilities, the Purchaser shall indemnify and save harmless the Vendor in respect thereof.
- 5.5** The representations and warranties set forth herein shall not merge on the Closing and shall survive for a period of six (6) months following the Closing Date.

**6. AS IS WHERE IS**

- 6.1** Except for the representations and warranties set out in this Section 5, the Vendor expressly disclaims any and all representations and warranties and the Purchaser acknowledges that the Property will be sold on an "as is, where is" basis and save as aforesaid the Vendor makes no representations or warranties, and there are no representations or warranties or terms or conditions whatsoever, whether expressed, implied, statutory or otherwise, with respect to the Property, including without limitation, any representations, warranties, terms or conditions with respect to their merchantability, fitness for any particular purpose or quality or any other matters whatsoever in any way related to the subject matter of the transactions subject to this Agreement.
- 6.2** Without limitation to the generality of Section 6.1 or any other terms of this Agreement, the Purchaser:
- (a) acknowledges that it has made its own independent investigation, analysis, evaluation and inspection of the Vendor's interests in and to the Property and the state and condition of the Property and that it is satisfied with, and has relied solely on, such investigation, analysis, evaluation and inspection as to its assessment of the condition, quantum and value of the Property;
  - (b) agrees that it is purchasing the Property pursuant to this Agreement on an "as is where is" basis without any representations, warranties or responsibility from or on behalf of the Vendor as to any matter concerning the state of the Property, including any environmental condition of or with respect to the Property or as to any effect or impact that the Property or any Contaminants associated with the Property may have on neighbouring lands or areas; and

- (c) hereby remises, releases and forever discharges the Vendor and its affiliates, directors, officers, agents, employees and shareholders (in this Section collectively called the "Releasees") of and from any and all liability, claim, demand, obligation, cause of action, remediation, cost recovery action, investigation, proceeding, order, violation, damage, loss, cost, expense, judgment, penalty, or fine asserted by any party (including, without limitation, any private party or Governmental Authority) arising out of or relating to Environmental Laws or Environmental Liabilities, including without limitation, any cost of managing, removing, remediating or disposing of any Contaminants, as well as any liability, cost or expense whatsoever relating to any enforcement actions, orders, cost recovery actions or remedial actions related to any Environmental Liabilities or Contaminants, howsoever caused and whether arising out of the negligence, gross negligence or misconduct of any of the Releasees, and the Purchaser hereby waives any and all such rights that the Purchaser now has or will have as against the Releasees or any of them.

## **7. VENDOR'S COVENANTS**

- 7.1** The Vendor shall deliver to the Purchaser either by mail or at the address set forth in Section 13, for inspection by the Purchaser and its employees, agents, solicitors and consultants, all of the following documents and information (collectively, the "Vendor's Deliveries"), to the extent the same have not already been delivered or made available to the Purchaser:
- (a) a current Real Property Report with a certificate of compliance from the City of Calgary with respect to the Property; and
  - (b) a Phase II Environmental Assessment with respect to the Property.
- 7.2** The Vendor covenants and agrees with the Purchaser to do nothing to encumber the Property after the execution of this Agreement, without written consent of the Purchaser.

## **8. CONDITIONS OF CLOSING**

- 8.1** The obligations of the Vendor and the Purchaser to conclude the transactions contemplated hereunder are subject to the conditions that:
- (a) the Vendor will, as soon as reasonably practical after the Parties execute this Agreement, or at such later date as agreed to in writing by the parties to this Agreement, apply for and obtain an order of the Court, in a form acceptable to the Vendor and the Purchaser, in the Proceedings (the "Vesting Order"), approving this Agreement and the transactions contemplated hereby and, subject to payment of the Purchase Price, vesting title to the Property in the Purchaser free and clear of any and all Encumbrances except the Permitted Encumbrances; and
  - (b) no legal or regulatory action or proceedings shall be pending to enjoin, restrict or prohibit the purchase and sale of the Property contemplated hereby or the right of

the Vendor to complete this transaction or the right of the Purchaser to acquire the Property.

**8.2** The obligation of the Purchaser to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Closing Date, as applicable:

- (a) the Purchaser shall be satisfied, in its sole and unfettered discretion, with the Vendor's Deliveries;
- (b) all representations and warranties of the Vendor contained in this Agreement shall be true as of the Closing Date with the same effect as though made on and as of that date; and
- (c) the Vendor shall have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date.

**8.3** The obligation of the Vendor to complete the Transaction is subject to the following conditions being fulfilled or performed at or prior to the Closing Date, as applicable:

- (a) all representations and warranties of the Purchaser contained in this Agreement shall be true as of the Closing Date with the same effect as though made on and as of that date; and
- (b) the Purchaser shall have performed each of its obligations under this Agreement to the extent required to be performed on or before the Closing Date.

**8.4** If any condition set out in section is not satisfied or performed by the time specified therefore, the party for whose benefit the condition is inserted may:

- (a) waive compliance with the condition in whole or in part in its sole discretion by written notice to the other party and without prejudice to any of its rights of termination in the event of non-fulfilment of any other condition in whole or in part; or
- (b) on or prior to the Closing Date, elect on written notice to the other party to terminate this Agreement before Closing or, with the agreement of the other party, terminate a portion of this Agreement.

**9. DELIVERIES AT CLOSING**

**9.1** The Vendor shall deliver the following duly signed, declared, executed (in registrable form and/or under the seal of the Vendor where required by the Purchaser) documents to the Purchaser prior to the Closing Date in accordance with their respective terms thereof:

- (a) a statement of adjustments prepared in accordance with this Agreement;
- (b) a certificate of an officer of the Vendor stating that at the date of the said certificate the Vendor's representations and warranties set out herein are true and

correct and the Vendor has complied with all of its obligations and agreements contained in the Agreement;

- (c) a certified copy of the Vesting Order;
- (d) the GST Election Form, if applicable, countersigned by the Vendor;
- (e) all other consents, releases, deeds, transfers, assignments, acts, things and assurances as may be reasonably required by the Purchaser's Solicitors for more perfectly and absolutely assigning, transferring, conveying, assuring to and vesting in the Purchaser title to the Property and every part thereof, free and clear of all Encumbrances, except the Permitted Encumbrances;
- (f) original copies of the Vendor's Deliveries, to the extent they have not previously been delivered; and
- (g) such other documents as may be requested by the Purchaser, acting reasonably.

**9.2** The Purchaser shall deliver the following duly signed, declared, executed (in registrable form and/or under the seal of the Purchaser where required by the Vendor) documents to the Vendor prior to the Closing Date in accordance with their respective terms thereof:

- (a) a certificate of an officer of the Purchaser stating that at the date of the said certificate the Purchaser's representations and warranties set out herein are true and correct and the Purchaser has complied with all of its obligations and agreements contained in the Agreement;
- (b) the GST Election Form, if applicable, countersigned by the Purchaser;
- (c) evidence, to the satisfaction of the Vendor, of the set off against, and reduction of, the Indebtedness by the amount of the Purchase Price; and
- (d) such other documents as may be requested by the Vendor, acting reasonably.

## **10. CLOSING MATTERS**

**10.1** The Closing shall take place at 2:00 o'clock p.m. (Calgary Time) on the fifth Business Day following the grant of the Vesting Order or such other date as agreed to in writing by the Parties, acting reasonably (the "Closing Date"). In the event the Closing Date falls on a day other than a Business Day, the Closing Date will be moved to the next Business Day following such a day.

**10.2** To the extent that the transfer of the Property is not effected by the Vesting Order on the Closing Date, the Vendor shall execute and deliver to the Purchaser all such bills of sale, assignments, instruments of transfer, deeds, assurances, consents, and other documents, as shall be reasonably necessary or desirable to effectively transfer the Property to the Purchaser free and clear of all reservations, restrictions, restrictive covenants, interests, instruments, licences, right of use or occupancy, easements, tenancies, leases, liens,

mortgages, conditional sales agreements, purchase agreements, options, equities, security interests, charges, encumbrances and caveats of any nature or kind whatsoever and free of claims or litigation in respect thereof (collectively, the "Encumbrances") except the Permitted Encumbrances and those Encumbrances which the Vendor's Solicitors have undertaken to discharge within a reasonable period of time following the Closing Date, such that, without limitation, in the ordinary course of the Land Titles Office routine an indefeasible title to the Property will issue in the name of the Purchaser subject only to the Permitted Encumbrances.

- 10.3 The Purchaser's Solicitors will, as soon as reasonably possible, cause the Vesting Order transferring the Property to the Purchaser to be deposited for registration in the appropriate Land Titles Office, together with all ancillary documents and payments required for the registration of the Vesting Order to be processed by that Land Titles Office.
- 10.4 The Purchaser's Solicitors will conduct the required Land Titles Office post registration searches, and will communicate the results of those searches to the Vendor's Solicitors, as soon as reasonably possible.
- 10.5 The Purchaser will be entitled to take possession of and enjoy the Property after the payment of the Purchase Price in accordance with the terms hereof to the exclusion of the Vendor and the Property will be at the risk of the Purchaser from and after the Closing Date.

**11. RISK**

- 11.1 The Property shall be and remain at the risk of the Vendor until Closing on the Closing Date and at the risk of the Purchaser from and after Closing on the Closing Date.
- 11.2 If prior to the Closing Date:
  - (a) the Property is destroyed or damaged by fire or any other casualty, all proceeds of insurance together with an amount equal to any deductible or coinsurance will be paid or credited to the Purchaser following receipt by the Vendor, but in any case, not sooner than the Closing Date, and the Purchaser will complete the Transaction in accordance with the terms of this Agreement; and
  - (b) the Property is expropriated or seized by any Governmental Authority, the compensation for such expropriation or seizure paid or payable to the Vendor shall be deemed to be included in the Property without any adjustment to the Purchase Price and the Purchaser shall accept such compensation, or the right to recover the same in replacement for the Property so expropriated or seized.

**12. FURTHER ASSURANCES**

- 12.1 Each of the Parties shall at all times hereafter execute and deliver at the request of the other Party all such further documents, deeds and instruments and shall do and perform



all such acts as may be necessary to give full effect to the intent and meaning of this Agreement.

### 13. NOTICES

- 13.1 All notices, requests, consents, acceptances, waivers, demands or other communications required or permitted to be given by any Party to another pursuant to this Agreement shall be given in writing and delivered by personal service or electronic transmission, addressed as follows:

To the Purchaser:

Century Services Corp.  
Ribtor West Building  
Suite 310, 318 - 11<sup>th</sup> Avenue SW  
Calgary, Alberta, T2G 0Y5  
Phone: (403) 294-9400  
Fax: (403) 294-9409  
Attention: Rod Hudson, Chief Financial Officer  
E-mail: rhudson@centuryservices.com

With a copy to:

Zeke Purves-Smith  
Barrister and Solicitor, M.B.A.  
200, 1210 - 11<sup>th</sup> Avenue SW  
Calgary, Alberta, T3C 0M4  
Phone: (403) 571-4481 / (403) 680-2759  
Fax: (403) 571-4444  
E-mail: zeke.purves-smith@zpsprivatelaw.com

To the Vendor:

FTI Consulting Canada Inc.  
720, 440 - 2<sup>nd</sup> Avenue SW  
Calgary, Alberta, T2P 5E9  
Phone: (403) 454-6032  
Attention: Dustin Olver  
E-mail: dustin.olver@fticonsulting.com

subject to any notice of change of address or contact information given in accordance herewith.

- 13.2 Any notice if delivered between the hours of 8:30 a.m. and 4:30 p.m. Calgary time shall be deemed to have been given and received on the day of personal service or electronic transmission to the recipient Party, provided that if such date is a day other than a Business Day such notice shall be deemed to have been given and received on the first Business Day following the date of personal service or electronic transmission.

**14. NON-MERGER**

**14.1** The representations, warranties, covenants and agreements contained in the Agreement shall survive the Closing and shall continue in full force and effect for a period of one (1) year from and after the Closing Date.

**15. FEES AND TAXES**

**15.1** The Purchaser will be responsible for all registration fees payable to the Land Titles Office in connection with the Transaction. The Purchaser shall also be responsible to pay when due any property transfer, sales, social service, goods and services and similar transfer taxes and any registration and transfer charges and fees payable in respect of the sale and transfer of the Property. The Purchaser shall pay directly to the appropriate Governmental Authority all such taxes, charges and fees payable by it in respect of the purchase and sale of the Property under this Agreement, including if applicable the goods and services tax imposed under Part IX of the ETA, payable by it in respect of the purchase and sale of the Property under this Agreement and, upon the request of the Vendor, the Purchaser, when such taxes have been paid, shall furnish to the Vendor proof of such payment. Where under the terms of any applicable legislation a vendor of assets such as the Property is to collect any taxes to be forwarded to the applicable Governmental Authority, the Purchaser will pay, if the Vendor so requests, the amount of such taxes to the Vendor in an amount as determined by the Vendor and the Purchaser each acting reasonably, together with the payment of the Purchase Price and the Vendor shall provide a receipt respecting the payment of such taxes by the Purchaser and shall, upon request of the Purchaser, furnish to the Purchaser proof that such taxes have been forwarded to, or accounted for to, the applicable Governmental Authority.

**16. ENTIRE AGREEMENT**

**16.1** This Agreement sets forth the entire agreement and understanding of the Parties with respect to the subject matter hereof and supersedes all prior agreements and understandings between the Parties with respect thereto and there are no oral or written agreements, promises, warranties, terms, conditions, representations or collateral agreements whatsoever, express or implied, with respect thereto other than those contained in this Agreement.

**17. COUNTERPARTS AND FACSIMILE DELIVERY**

**17.1** This Agreement may be executed in separate counterparts, including by facsimile or portable document format (PDF) and the signing or execution by way of facsimile, portable document format (PDF) or counterpart will have the same effect as the signing or execution of the original.

**18. SATURDAY, SUNDAY OR HOLIDAYS**

**18.1** If the time period by which any right, option or election provided under the Agreement must be exercised, or by which any act required hereunder must be performed or by which the Closing must be held expires on a day which is not a Business Day, then such

time period shall be automatically extended to the close of business on the next Business Day.

**19. ASSIGNMENT**

**19.1** Prior to Closing, the Purchaser shall have the right to assign any or all of its rights and obligations under this Agreement to an Affiliate without the prior written consent of the Vendor, but in such event the Purchaser shall remain liable in respect of its obligations hereunder.

**20. CAVEAT**

**20.1** The Purchaser shall be at liberty to file a caveat pursuant to this Agreement but shall discharge such caveat in the event that the conditions precedents are not satisfied.

**21. ROLE OF THE RECEIVER**

**21.1** The Purchaser hereby acknowledges and agrees that FTI Consulting Canada Inc. is entering into this agreement solely in its capacity as the receiver and manager of Duffy and not in its personal capacity, and that FTI Consulting Canada Inc. shall have no personal obligations or liabilities in relation to this Agreement or in any way related to the Property, howsoever arising, whether direct or indirect.

*[Signature Page Follows]*

**IN WITNESS WHEREOF** the Parties hereto have caused this Agreement to be signed in their name and on their behalf by their duly authorized signatories as of the date first written above.

**CENTURY SERVICES CORP.**

Per: \_\_\_\_\_

Name: R. Hudson

Title: C.F.O.

**DUFFY BUILDING CORPORATION**, by and through its court-appointed receiver and manager, **FTI CONSULTING INC.**, and not in its personal capacity

Per: \_\_\_\_\_

Name: Dustin Olver

Title: Managing Director

## SCHEDULE A

### DEFINED TERMS

- (a) **"Act"** means the *Business Corporations Act* (Alberta), as amended;
- (b) **"Affiliate"** has the meaning assigned to it under the Act, and shall specifically include the definition of a "subsidiary" under the Act;
- (c) **"Agreement"** means this agreement of purchase and sale, including the recitals hereto and all schedules attached hereto, as the same may be amended, restated or supplemented from time to time;
- (d) **"Buildings"** means all of the existing buildings located on the Property or any part thereof as of the date hereof, and including, in the case of each such building all existing machinery, building systems and infrastructure and all fixtures, fittings, improvements and appurtenances thereto and all other building systems and infrastructure and fixtures, fittings, improvements and appurtenances, including all heating, ventilation, air conditioning, electrical, plumbing, alarm and mechanical systems together with all spare parts therefor and tools and supplies used in respect thereof;
- (e) **"Business Days"** means all days that are not Saturdays, Sundays or statutory holidays in Alberta;
- (f) **"Closing"** means the completion of the purchase and sale of the Property as contemplated by this Agreement;
- (g) **"Closing Date"** has the meaning specified in Section 10.1;
- (h) **"Contaminants"** means any pollutant, contaminant, waste, toxic, corrosive or hazardous substance, deleterious substance, dangerous substance, dangerous good or hazardous or special waste as defined in, or prohibited or regulated by, any Environmental Laws including, without limitation, asbestos, asbestos-containing materials, radioactive materials, urea formaldehyde and PCBs (polychlorinated biphenyls);
- (i) **"Effective Date"** has the meaning specified on page 1 of this Agreement;
- (j) **"Encumbrances"** has the meaning specified in Section 10.2 of this Agreement;
- (k) **"Environment"** means the air above the land, the water (including surface water and groundwater) in, on, adjoining and under the land and the land (including soil, sediments and lands submerged under water) as well as all animals, plants, fish and other species using or living in such areas;
- (l) **"Environmental Laws"** means any and all statutes, laws, by-laws, regulations, rules, codes, orders, directives, guidelines, permits, policies, interpretations, decisions, codes of conduct, rulings and other lawful requirements now or hereafter in effect of any Governmental Authority relating, in whole or in part to human health, the protection or enhancement of the environment, land use, zoning, transportation, storage, health,

chemical use, safety, sanitation or the health or welfare of the environment or of any living thing or the lands or the environment generally or any aspect thereof;

- (m) **“Environmental Liabilities”** means any and all liability, claim, demand, obligation, cause of action, remediation, cost recovery action, investigation, proceeding, order, violation, damage, loss, cost, expense, judgment, penalty, or fine asserted by any third party (including, without limitation, any private party or Government Authority), arising out of, or relating to the Environment or the Environmental Laws;
- (n) **“ETA”** means the *Excise Tax Act* (Canada), including the regulations proclaimed thereunder, as the same may be amended from time to time and including any statute enacted in replacement thereof;
- (o) **“Governmental Authority”** means:
  - (i) any domestic or foreign government, whether national, federal, provincial, state, territorial, municipal or local (whether administrative, legislative, executive or otherwise);
  - (ii) any agency, authority, ministry, department, regulatory body, court, central bank, bureau, board or other instrumentality having legislative, judicial, taxing, regulatory, prosecutorial or administrative powers or functions of, or pertaining to, government;
  - (iii) any court, tribunal, commission, individual, arbitrator, arbitration panel or other body having adjudicative, regulatory, judicial, quasi-judicial, administrative or similar functions; and
  - (iv) any other body or entity created under the authority of or otherwise subject to the jurisdiction of any of the foregoing, including any stock or other securities exchange or professional association;
- (p) **“GST”** means goods and services tax payable pursuant to the ETA, including the regulations proclaimed thereunder, as the same may be amended from time to time and including any statute enacted in replacement thereof;
- (q) **“GST Election Form”** has the meaning specified in Section 3.2;
- (r) **“Indebtedness”** means the outstanding indebtedness of Duffy to the Purchaser pursuant to a loan agreement dated March 2, 2015, which indebtedness is guaranteed by Duffy;
- (s) **“ITA”** means the *Income Tax Act* (Canada), including the regulations proclaimed thereunder, as the same may be amended from time to time and including any statute enacted in replacement thereof;
- (t) **“Land Titles Office”** means a land titles office for the province of Alberta established pursuant to the *Land Titles Act* (Alberta);
- (u) **“Party”** means a party to this Agreement and any reference to a Party includes its successors and permitted assigns and **“Parties”** means every Party;

- (v) **"Permitted Encumbrances"** means the Encumbrances described in Schedule C;
- (w) **"Property"** means, those lands and premises, including the Buildings and any structure, improvements, fixtures and appurtenances currently constructed or located on, over or under those lands, in the Province of Alberta, the municipal address and legal description of which are set forth in Schedule B;
- (x) **"Purchase Price"** has the meaning specified in Section 3.1;
- (y) **"Purchaser's Solicitors"** means Borden Ladner Gervais LLP;
- (z) **"Real Property Report"** means a current Alberta surveyor's real property report, together with a certificate or letter of compliance or non-conformance from the City of Calgary evidencing that the Property are in compliance with the existing zoning and setback regulations;
- (aa) **"Transaction"** means the transaction of purchase and sale relating to the Property contemplated in this Agreement;
- (bb) **"Vendor's Deliveries"** has the meaning specified in Section 7.1; and
- (cc) **"Vendor's Solicitors"** means Fasken Martineau DuMoulin LLP.

**SCHEDULE B**

**THE PROPERTY**

**Municipal Address: 10403 - 50 Street SE, Calgary, Alberta**

**Legal Land Description:**

**PLAN 0714070**

**BLOCK 14**

**LOT 19**

**EXCEPTING THEREOUT ALL MINES AND MINERALS**

**AREA: 0.809 HECTARES (2 ACRES) MORE OR LESS**



**SCHEDULE C**

**PERMITTED ENCUMBRANCES**

1. Instrument No. 071 615 665 - Restrictive Covenant