



This is the 1st affidavit of
B. Wilson in this case and was
made on 20/Mar/2024

No. S-224806
Vancouver Registry
Estate No. 11-254412

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY

IN THE MATTER OF THE RECEIVERSHIP OF
PREMIUM COMFORT HEATING & AIR CONDITIONING LTD.

AFFIDAVIT

I, **Brett Wilson**, of Suite 1610 - 520 Fifth Street South West, Calgary, Alberta, businessperson,
SWEAR THAT:

1. I am a Managing Director of FTI Consulting Inc. in its capacity as Court-appointed receiver ("**FTI**" or the "**Receiver**") of Premium Comfort Heating & Air Conditioning Ltd. and as such I have personal knowledge of the matters deposed to in this Affidavit except where I depose to a matter based on information from an informant I identify in which case I believe that both the information from the informant and the resulting statement are true.

2. Capitalized terms not otherwise defined herein have the meanings ascribed to them in the Receiver's Reports (as defined below).

3. I have had primary carriage of this matter on behalf of FTI and I am authorized to make this affidavit on behalf of FTI.

Receiver's Invoices and Fees

4. Attached collectively as **Exhibit "A"** are copies of the following invoices (collectively, the "**Receiver's Invoices**") issued by FTI showing fees for services rendered and disbursements incurred in this matter:

Invoice No.	Date	Fees	Expenses	Tax (HST or GST)	Total
29005438	June 30, 2022	\$34,788.00	Nil.	\$1,739.40	\$36,527.40
29005477	July 31, 2022	\$36,187.50	\$4,677.57	\$2,043.25	\$42,908.32
29005597	October 31, 2023	\$25,194.50	\$47.29	\$1,262.09	\$26,503.88
29005629	November 30, 2023	\$15,103.50	\$47.29	\$757.54	\$15,908.33
29005696	December 31, 2022	\$591.00	Nil.	\$29.55	\$620.55
29005727	January 31, 2023	\$3,168.00	\$785.93	\$197.70	\$4,151.63
29005809	March 31, 2023	\$4,206.00	\$13.59	\$210.98	\$4,430.57
102900000244	May 31, 2023	\$5,482.50	\$27.99	\$275.53	\$5,786.02
102900000427	July 31, 2023	\$400.00	Nil.	\$20.00	\$420.00
102900000662	October 31, 2023	\$3,920.00	Nil.	\$196.00	\$4,116.00
102900000740	November 30, 2023	\$2,168.50	Nil.	\$108.43	\$2,276.93
102900000917	February 6, 2024	\$910.00	Nil.	\$45.50	\$955.50
TOTAL		\$132,119.50	\$5,599.66	\$6,885.97	\$144,605.13

5. As detailed in the Receiver's Invoices, for the period from June 14, 2022, until January 31, 2024, FTI invoiced fees amounting to \$132,119.50 and incurred and invoiced disbursements in the amount of \$5,599.66 and taxes in the amount of \$6,885.97 for a total of \$144,605.13 (the "Receiver's Fees").

6. The Receiver's Fees as set out in the Receiver's Invoices are calculated on the basis of the hours spent the Receiver's personnel, multiplied by the applicable standard hourly rates charged by FTI in its insolvency practice.

7. Several professionals at FTI expended time on this matter. The following is a summary of the time expended by each professional on the Receiver's Invoices for the period from June 14, 2022, to January 31, 2024 and each professional's hourly rate.

Name	Total Hours	Rate	Total Bill Amount
Powell, Thomas	33.40	\$ 750.00	\$ 25,050.00
Munro, Craig	1.00	650.00	650.00
Wilson, Brett	97.60	602.41	58,795.00
Liu, Hailey	84.50	423.44	35,780.50
Parks, Huw	1.20	405.00	486.00
Swift, Brandi	37.50	300.00	11,250.00
Foster, Kathleen	0.90	120.00	108.00
Total	256.10	\$	132,119.50

8. To the best of my knowledge, information and belief, the information contained in the Receiver's Invoices is true and accurate in all respects as to:

- (a) the number of hours worked;
- (b) the nature of work performed;
- (c) the identity of the individuals who performed the work; and
- (d) the rates charged for the work performed.

9. I have reviewed the Receiver's Invoices and verily believe that:

- (a) the Receiver's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- (b) the work completed by the Receiver was delegated to the appropriate professionals at FTI with the appropriate seniority and hourly rates;
- (c) the Receiver's fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity in British Columbia and Alberta; and
- (d) the services were provided by the Receiver in a prudent and economical manner.

The Receiver's Reports

10. The details of the work carried out by the Receiver in these proceedings, and for which the Court's approval is sought at this time, are set out in the two Reports of the Receiver to the Court (collectively, the "**Receiver's Reports**") prepared and filed by the Receiver in these proceedings, being the Receiver's First Report dated August 12, 2023, and the Second Report of the Receiver dated March 15, 2024.


11. I have reviewed the Receiver's Reports and confirm that, to the best of my knowledge, the work detailed therein was carried out by the Receiver, and that such work was necessary to the Receiver in carrying out its duties and obligations in relation to this matter pursuant to the Receivership Order.

Blakes Invoices

12. The Receiver engaged Blake, Cassels & Graydon LLP ("**Blakes**") to assist it in carrying out the Receiver's duties and obligations in these proceedings. I have reviewed the invoices of Blakes that were issued during the period beginning June 2022 (the "**Blakes Invoices**"). I am satisfied that the work detailed therein was completed by Blakes at the request of the Receiver, the work was necessary, and the fees incurred are fair and reasonable in the circumstances.

13. I verily believe that the fees and rates charged by Blakes and reflected in the Blakes Invoices are consistent with those charged by other similar law firms of a similar nature and complexity in Canadian insolvency proceedings.

This is Exhibit "A" referred to in the affidavit of Brett Wilson sworn before me at Calgary, Alberta this 20th day of March, 2024.



A Commissioner for taking Affidavits
in Alberta

Devon Slavin
Student-at-Law



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

June 30, 2022

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005438

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through June 30, 2022.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'Deryck Helkaa', written over a circular stamp or mark.

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

June 30, 2022
FTI Invoice No. 29005438
FTI Job No. 419584.0041
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2022

	<i>CAD (\$)</i>
Professional Services.....	\$34,788.00
Expenses.....	\$0.00
Total Fees and Expenses.....	\$34,788.00
HST Registration No. 835718024RT0001	\$1,739.40
Total Amount Due this Period.....	\$36,527.40
Total Amount Due.....	<u>\$36,527.40</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ON M5H 1H1
Swift Code: NOSCCAFT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

June 30, 2022
 FTI Invoice No. 29005438
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through June 30, 2022

Name	Title	Rate	Hours	Total
Thomas Powell	Senior Managing Director	\$750.00	26.8	\$20,100.00
Brett Wilson	Senior Director	\$600.00	9.2	\$5,520.00
Hailey Liu	Senior Consultant	\$405.00	16.4	\$6,642.00
Brandi Swift	Consultant	\$300.00	8.3	\$2,490.00
Kathleen Foster	Executive Assistant I	\$120.00	0.3	\$36.00
Total Hours and Fees			61.0	\$34,788.00
HST Registration No. 835718024RT0001				\$1,739.40
Invoice Total for Current Period				\$36,527.40



Invoice Activity

PROFESSIONAL SERVICES

Thomas Powell

06/15/22	Initial receivership activities; attendance at site in Kelowna; meetings with bailiffs; creditor inquiries; reporting to primary secured lender; telephone meetings with former principals and management; related matters	4.00	
06/16/22	Initial receivership activities; attendance at site in Kelowna; meetings with bailiffs; creditor inquiries; reporting to primary secured lender; telephone meetings with former principals and management; related matters	5.20	
06/17/22	Initial receivership activities; attendance at site in Kelowna; meetings with bailiffs; creditor inquiries; reporting to primary secured lender; telephone meetings with former principals and management; related matters	4.00	
06/20/22	Reporting to lenders; discussions with former principals; discussions with auction companies; arranging inventory count; compiling creditor details; analysis of accounts receivable; reviewing WEPPA packages; reviewing mailouts; related matters	2.00	
06/21/22	Reporting to lenders; discussions with former principals; discussions with auction companies; arranging inventory count; compiling creditor details; analysis of accounts receivable; reviewing WEPPA packages; reviewing mailouts; related matters	2.50	
06/22/22	Reporting to lenders; discussions with former principals; discussions with auction companies; arranging inventory count; compiling creditor details; analysis of accounts receivable; reviewing WEPPA packages; reviewing mailouts; related matters	1.50	
06/23/22	Reporting to lenders; discussions with former principals; discussions with auction companies; arranging inventory count; compiling creditor details; analysis of accounts receivable; reviewing WEPPA packages; reviewing mailouts; related matters	2.00	
06/24/22	Reporting to lenders; discussions with former principals; discussions with auction companies; arranging inventory count; compiling creditor details; analysis of accounts receivable; reviewing WEPPA packages; reviewing mailouts; related matters	2.50	
06/27/22	Inventory count coordination; accounts receivable information gathering; coordinating viewings of the vehicle fleet; file administration	1.00	
06/28/22	Inventory count coordination; accounts receivable information gathering; coordinating viewings of the vehicle fleet; file administration	0.50	
06/29/22	Inventory count coordination; accounts receivable information gathering; coordinating viewings of the vehicle fleet; file administration	1.00	
06/30/22	Inventory count coordination; accounts receivable information gathering; coordinating viewings of the vehicle fleet; file administration	0.60	
	\$750.00 per hour x total hrs of	26.80	\$20,100.00

Brett Wilson

06/14/22	TC with T. Powell re receivership planning	0.40
06/15/22	Discussions with working group re work streams, drafting materials r first day matters	1.30
06/16/22	Reviewing and responding to emails, communication with working group, reviewing company information	0.80



Invoice Activity

06/20/22	Reviewing and responding to emails, correspondence with working group	0.10	
06/21/22	Update call with TP, update with Calgary working group	1.30	
06/22/22	Reviewing and responding to emails, correspondence with creditors, drafting notice to creditors, address lookup	1.90	
06/23/22	TC with working group re workstreams, follow up re leased statement, reviewing notice to creditors, reviewing WEPPA package, correspondence with Toyota re leased vehicles	2.30	
06/24/22	Reviewing and responding to emails, reviewing WEPPA packages, correspondence with working group	1.10	
	\$600.00 per hour x total hrs of	9.20	\$5,520.00
Hailey Liu			
06/15/22	Set up of Receivership.	1.20	
06/16/22	Set up of Receivership	1.80	
06/17/22	Set up of Receivership.	1.20	
06/20/22	Prepare Notice of Creditors package and mail out; analyze AR and prepare AR demand letter; calculate WEPP payment and prepare WEPP notice	1.30	
06/21/22	Prepare Notice of Creditors package and mail out; analyze AR and prepare AR demand letter; calculate WEPP payment and prepare WEPP notice	0.80	
06/22/22	Prepare Notice of Creditors package and mail out; analyze AR and prepare AR demand letter; calculate WEPP payment and prepare WEPP notice	2.60	
06/23/22	Prepare Notice of Creditors package and mail out; analyze AR and prepare AR demand letter; calculate WEPP payment and prepare WEPP notice	2.70	
06/24/22	Prepare Notice of Creditors package and mail out; analyze AR and prepare AR demand letter; calculate WEPP payment and prepare WEPP notice	1.90	
06/27/22	Track WEPP POC; respond to inquiries; prepare Receiver Certificate; analyze AR.	1.20	
06/28/22	Track WEPP POC; respond to inquiries; prepare Receiver Certificate; analyze AR.	0.40	
06/30/22	Track WEPP POC; respond to inquiries; prepare Receiver Certificate; analyze AR.	1.30	
	\$405.00 per hour x total hrs of	16.40	\$6,642.00
Brandi Swift			
06/16/22	Initial account setup, division of tasks	2.00	
06/21/22	Initial account setup tasks meeting with Brett and HaileyNewspaper addBank account setup	2.40	
06/22/22	Initial account setup tasks meeting with Brett and HaileyNewspaper addBank account setup	1.70	
06/23/22	Initial account setup tasks meeting with Brett and HaileyNewspaper addBank account setup	2.20	
	\$300.00 per hour x total hrs of	8.30	\$2,490.00
Kathleen Foster			
06/27/22	Website updates performed for FTI Case Sites for Premium Comfort. Requested by Hailey Liu.	0.30	
	\$120.00 per hour x total hrs of	0.30	\$36.00



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

July 31, 2022

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005477

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through July 31, 2022.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Deryck Helkaa".

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

July 31, 2022
 FTI Invoice No. 29005477
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2022

	<i>CAD (\$)</i>
Professional Services.....	\$36,187.50
Expenses.....	<u>\$4,677.57</u>
Total Fees and Expenses.....	\$40,865.07
HST Registration No. 835718024RT0001	\$2,043.25
Total Amount Due this Period.....	\$42,908.32
Total Amount Due.....	<u>\$42,908.32</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCATT
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715

**Invoice Summary**

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

July 31, 2022
FTI Invoice No. 29005477
FTI Job No. 419584.0041
Terms: Payment on Presentation

Current Invoice Period: Charges Posted through July 31, 2022

Name	Title	Rate	Hours	Total
Thomas Powell	Senior Managing Director	\$750.00	4.8	\$3,600.00
Brett Wilson	Senior Director	\$600.00	32.6	\$19,560.00
Hailey Liu	Senior Consultant	\$405.00	19.5	\$7,897.50
Brandi Swift	Consultant	\$300.00	17.1	\$5,130.00
Total Hours and Fees			74.0	\$36,187.50
Collateral/Other				\$282.24
Business Meals				\$179.74
Lodging				\$1,052.81
Other/Miscellaneous				\$1,760.15
Transportation				\$1,402.63
Total Expenses				\$4,677.57
HST Registration No. 335718024RT0001				\$2,043.25
Invoice Total for Current Period				\$42,908.32



Invoice Activity

PROFESSIONAL SERVICES

Thomas Powell

07/04/22	Vehicle matters	0.50	
07/05/22	Insurance matters; internal discussion	0.50	
07/06/22	Vehicle matters; discussions with contractors	0.50	
07/07/22	Prepare for lender update	0.50	
07/08/22	Update NBC; review bids; review appraisal	1.00	
07/11/22	Review and edit auction proposal summary; email to BW	0.40	
07/12/22	Clarification calls re auction proposals	0.40	
07/15/22	Review and edit auction proposal summary; email to BW	1.00	
	\$750.00 per hour x total hrs of	4.80	\$3,600.00

Brett Wilson

07/04/22	Email correspondence re insurance, reviewing information, discussions with working group	0.30	
07/06/22	Reviewing and responding to emails, correspondence re 30 day goods claim, reviewing AR letters, response to insurer re questions, attending to file administration matters, reviewing share mailbox messages	2.90	
07/07/22	Update call with working group, correspondence re 30 day good claim, follow up re financing statements and mail forward	2.20	
07/08/22	TC with NBC re weekly update, reviewing and responding to emails	1.00	
07/11/22	Correspondence with working group re financing statements, auction proposals summary, reviewing and responding to emails	2.90	
07/12/22	Reviewing auction proposals and calls with parties that submitted proposals, reviewing appraisal listing, drafting inventory and equipment RFP	3.10	
07/13/22	TC with Maynards re auction proposal, drafting summary of auction proposals and discussions with TP re same	4.40	
07/14/22	Drafting receiver's report, reviewing and responding to emails, follow up re auction proposal clarifications	3.50	
07/18/22	Reviewing and responding to emails, updates to lease payout statements, requests for access to FTP site, TC with Century services re auction proposal	3.10	
07/19/22	Reviewing and responding to emails, finalizing vehicle auction proposal summary	1.30	
07/20/22	Reviewing 81.1 claim from Lennox and summary of invoices, correspondence with Lennox re same, responding to emails on shared mailbox	2.30	
07/21/22	Reviewing auction proposals, drafting summary for NBC, TC with TP re auction proposals	2.60	
07/25/22	Revisions to inventory proposal summary and distribution of same to NBC	0.60	
07/26/22	TC with Century re auction proposal, email correspondence	0.40	
07/28/22	TC with working group re workstreams, drafting receiver's report	2.00	
	\$600.00 per hour x total hrs of	32.60	\$19,560.00

Hailey Liu

07/04/22	Track WEPP POC; respond to inquiries; send our AR demand letters.	1.20	
07/05/22	Track WEPF POC; respond to inquiries; send our AR demand letters.	1.90	



Invoice Activity

07/06/22	Track WEPP POC; respond to inquiries; send our AR demand letters.	1.30	
07/07/22	Track WEPP POC; respond to inquiries; send our AR demand letters.	3.40	
07/08/22	Track WEPP POC; respond to inquiries; send our AR demand letters.	0.20	
07/11/22	Track WEPP POC; manage AR demand letters tracker; summarize sales proposals, respond to inquiries.	2.70	
07/12/22	Track WEPP POC; manage AR demand letters tracker; summarize sales proposals, respond to inquiries.	0.30	
07/13/22	Track WEPP POC; manage AR demand letters tracker; summarize sales proposals, respond to inquiries.	1.10	
07/14/22	Track WEPP POC; manage AR demand letters tracker; summarize sales proposals, respond to inquiries.	1.10	
07/25/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	0.30	
07/26/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	0.40	
07/27/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	1.20	
07/28/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	3.20	
07/29/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	1.20	
\$405.00 per hour x total hrs of		19.50	\$7,897.50

Brandi Swift

07/05/22	Phone & fax correspondence re. vehicle fleet payout	0.70	
07/07/22	Phone & fax correspondence re. vehicle fleet payout	2.50	
07/12/22	Add bank account to AscendAscend postingsConfirm bank information Correspondence with Ford Credit/Toyota Credit	2.60	
07/14/22	Add bank account to AscendAscend postingsConfirm bank information Correspondence with Ford Credit/Toyota Credit	3.20	
07/20/22	Bank deposit run	0.50	
07/21/22	Returning emails and calls from the Premium Comfort mailbox, re. WEPPA and payment demands	1.20	
07/27/22	Record/track all outstanding voicemails Return employees calls/emails re. WEPPA	2.40	
07/28/22	Return VoicemailsCatchup call with Brett and HaileyCall with Scotiabank re. loan payoutUpdate transaction record	4.00	
\$300.00 per hour x total hrs of		17.10	\$5,130.00



FTI Consulting Canada Inc.
1450 – 701 West Georgia St
Vancouver BC
V7Y 1B6

October 31, 2022

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005597

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through August 31, 2022.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Deryck Helkaa".

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

October 31, 2022
 FTI Invoice No. 29005597
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2022

	<i>CAD (\$)</i>
Professional Services.....	\$25,194.50
Expenses.....	\$47.29
Total Fees and Expenses.....	\$25,241.79
IIST Registration No. 835718024RT0001	\$1,262.09
Total Amount Due this Period.....	\$26,503.88
Total Amount Due.....	<u>\$26,503.88</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ON M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

October 31, 2022
 FTI Invoice No. 29005597
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through August 31, 2022

Name	Title	Rate	Hours	Total
Thomas Powell	Senior Managing Director	\$750.00	1.6	\$1,200.00
Craig Munro	Managing Director	\$650.00	1.0	\$650.00
Brett Wilson	Senior Director	\$600.00	29.0	\$17,400.00
Hailey Liu	Senior Consultant	\$405.00	14.5	\$5,872.50
Kathleen Foster	Executive Assistant I	\$120.00	0.6	\$72.00
Total Hours and Fees			46.7	\$25,194.50
Other/Miscellaneous				\$47.29
Total Expenses				\$47.29
HST Registration No. 835718024RT0001				\$1,262.09
Invoice Total for Current Period				\$26,503.88



Invoice Activity

PROFESSIONAL SERVICES

Thomas Powell

08/04/22	Transaction matters; reviewing reports; discussions with Blakes; auction services agreement matters; attending to removal of C-cans	1.00	
08/08/22	Application for approval of auction proposals and related matters	0.20	
08/09/22	Application for approval of auction proposals and related matters	0.20	
08/12/22	Application for approval of auction proposals and related matters	0.20	
	\$750.00 per hour x total hrs of	1.60	\$1,200.00

Craig Munro

08/03/22	Rev draft Court report.	1.00	
	\$650.00 per hour x total hrs of	1.00	\$650.00

Brett Wilson

08/02/22	Reviewing and responding to emails, reviewing draft auctions agreements, TC with TP re same, revisions to draft report, incorporating comments from CM, payment requests to HL	3.20	
08/03/22	Reviewing draft auction services and agreements and distribution of same	0.60	
08/04/22	TC with Dodds re auction services agreement, TC with TP re file matters, drafting 81.1 disallowance	1.60	
08/05/22	TC with Dodds re auction agreement and storage containers, drafting confidential supplement	1.10	
08/08/22	TC with TP re file matters, execution and distribution of auction services agreements	2.00	
08/09/22	Reviewing and responding to emails, correspondence with Lennox re 81.1 claim and access to FTP site, drafting response to Emco claim	1.10	
08/10/22	Discussion with HL re outstanding questions, drafting meeting agenda, TC with TP/HL re outstanding file matters, TC with TP counsel re draft report	1.50	
08/10/22	Mid-year evaluations	1.10	
08/11/22	Reviewing and responding to emails, revisions to draft report, TC with Maynards re auction schedule, correspondence with counsel re application materials, reviewing application materials, correspondence re vehicle registrations	1.80	
08/12/22	Revisions to draft report, TC with Blakes re application materials, finalizing application materials and distribution of same	2.60	
08/15/22	Reviewing and responding to emails, drafting letter for Maynards re vehicles keys authorization for Maynards, drafting letter re mail for North Central bailiffs, emails to Lennox/lessor re application	1.10	
08/15/22	Time entry, CCAA fee summary for DO	1.50	
08/16/22	Reviewing and responding to emails, TC with TP re status of file matters, emails re service list	0.70	
08/18/22	Reviewing and responding to emails	0.30	
08/19/22	Reviewing and responding to emails, correspondence re unit repair and NMG	0.30	
08/22/22	Reviewing and responding to emails	0.40	
08/23/22	TC with P. Bychawski re court application, reviewing and responding to emails, access to FTP re EMCO	0.60	
08/24/22	Reviewing and responding to emails	0.50	
08/25/22	Reviewing TB, drafting recovery analysis	0.50	
08/26/22	Reviewing TB, drafting recovery analysis	0.90	



Invoice Activity

08/29/22	Reviewing and responding to emails, draft lender update re recovery analysis	2.60	
08/30/22	TC with TP re recovery analysis, revisions to draft recovery analysis, correspondence with Maynards re auction, executing BOS, drafting letter re Maynards direction to pay	2.70	
08/31/22	Reviewing and responding to emails, TC with Dodds re remaining vehicles	0.30	
	\$600.00 per hour x total hrs of	29.00	\$17,400.00
Hailey Liu			
08/02/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	0.80	
08/03/22	Track WEPP POC; manage AR demand letters tracker; respond to inquiries.	0.80	
08/08/22	Track WEPP POC; manage and respond to AR demand letters; internal status update; respond to inquiries.	0.50	
08/09/22	Track WEPP POC; manage and respond to AR demand letters; internal status update; respond to inquiries.	0.20	
08/10/22	Track WEPP POC; manage and respond to AR demand letters; internal status update; respond to inquiries.	1.60	
08/11/22	Track WEPP POC; manage and respond to AR demand letters; internal status update; respond to inquiries.	2.10	
08/12/22	Track WEPP POC; manage and respond to AR demand letters; internal status update; respond to inquiries.	0.20	
08/15/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.70	
08/16/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	1.50	
08/17/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.80	
08/18/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.70	
08/19/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.90	
08/22/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.60	
08/24/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.60	
08/25/22	Track WEPP POC; assist with IT connection and non-Premium Comfort asset pick up; respond to inquiries.	0.40	
08/29/22	Track WEPP POC; auction document mail out; AR analysis write-up; respond to inquiries.	0.30	
08/30/22	Track WEPP POC; auction document mail out; AR analysis write-up; respond to inquiries.	0.60	
08/31/22	Track WEPP POC; auction document mail out; AR analysis write-up; respond to inquiries.	1.20	
	\$405.00 per hour x total hrs of	14.50	\$5,872.50
Kathleen Foster			
08/16/22	Website updates performed for FTI Case Sites for Premium Comfort. Requested by Hailey Liu.	0.30	
08/25/22	Website updates performed for FTI Case Sites for Premium Comfort. Requested by Hailey Liu.	0.30	
	\$120.00 per hour x total hrs of	0.60	\$72.00



FTI Consulting Canada Inc.
1450 – 701 West Georgia St
Vancouver BC
V7Y 1B6

November 30, 2022

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005629

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through November 30, 2022.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read "Deryck Helkaa", written over a circular stamp or mark.

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

November 30, 2022
 FTI Invoice No. 29005629
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2022

	<i>CAD (\$)</i>
Professional Services.....	\$15,103.50
Expenses.....	\$47.29
Total Fees and Expenses.....	\$15,150.79
HST Registration No. 835718024RT0001	\$757.54
Total Amount Due this Period.....	\$15,908.33
Previous Balance Due.....	\$26,503.88
Total Amount Due.....	<u>\$42,412.21</u>

Please Wire Transfer To:

Bank of Nova Scotia
 Scotia Plaza, 44 King Street West
 Toronto, ONT M5H 1H1
 Swift Code: NOSCCATT
 Bank Number: 002
 Beneficiary: FTI Consulting Canada Inc.
 Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

November 30, 2022
 FTI Invoice No. 29005629
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through November 30, 2022

Name	Title	Rate	Hours	Total
Thomas Powell	Senior Managing Director	\$750.00	0.2	\$150.00
Brett Wilson	Senior Director	\$600.00	18.4	\$11,040.00
Hailey Liu	Senior Consultant	\$405.00	6.7	\$2,713.50
Brandi Swift	Consultant	\$300.00	4.0	\$1,200.00
Total Hours and Fees			29.3	\$15,103.50
Other/Miscellaneous				\$47.29
Total Expenses				\$47.29
HST Registration No. 835718024RT0001				\$757.54
Invoice Total for Current Period				\$15,908.33



Invoice Activity

PROFESSIONAL SERVICES

Thomas Powell

11/25/22	Toyota Sienna - discussion and draft email regarding discharge of NBC security	0.20	
	\$750.00 per hour x total hrs of	0.20	\$150.00

Brett Wilson

09/01/22	Correspondence with Dodds re additional vehicles, correspondence with Maynards re issues with ICBC vehicle registrations	1.30	
09/02/22	Drafting letter re ICBC registrations	0.30	
09/06/22	Reviewing and responding to emails, drafting recovery analysis, correspondence with TP re same	1.40	
09/07/22	Reviewing and responding to emails, drafting recovery analysis, correspondence with TP re same	1.50	
09/08/22	Reviewing and responding to emails, drafting recovery analysis, correspondence with TP re same	1.40	
09/09/22	Reviewing and responding to emails, drafting recovery analysis, correspondence with TP re same	1.40	
09/13/22	TC with counsel re outstanding matters, reviewing and responding to emails	1.40	
09/14/22	TC with counsel re outstanding matters, reviewing and responding to emails	1.40	
09/20/22	Reviewing and responding to emails, discussions with working group re outstanding file matters	0.50	
09/22/22	Correspondence with Dodds re auction, drafting letter to ICBC re insurance registration transfers	0.50	
09/26/22	Reviewing and responding to email correspondence, correspondence with Dodds re auction results, correspondence with counsel re receiver's certificates	0.40	
09/27/22	Reviewing and responding to email correspondence, correspondence with Dodds re auction results, payment requests to DO	0.80	
09/28/22	Reviewing and responding to email correspondence, payment requests to DO	0.20	
09/30/22	Reviewing and responding to emails, reviewing Dodds auction report, updating recovery analysis re same, drafting lease termination	0.70	
10/03/22	Reviewing and responding to emails, correspondence re server	0.60	
10/05/22	Updating recovery analysis and discussion with TP re same, reviewing and responding to email correspondence	1.30	
10/06/22	Reviewing and responding to emails, drafting distribution report	1.20	
10/11/22	Reviewing and responding to emails, TC with TP receivership update	0.30	
10/12/22	Email correspondence and discussion re insurance cancellation	0.10	
10/18/22	Reviewing and responding to emails, drafting update to NBC	1.10	
10/25/22	Reviewing and responding to email correspondence	0.10	
10/27/22	Reviewing and responding to emails	0.10	
11/01/22	Reviewing and responding to emails	0.20	
11/09/22	TC with lessors re auction proceeds and distribution	0.20	
	\$600.00 per hour x total hrs of	18.40	\$11,040.00

Hailey Liu

09/01/22	Track WEPP POC; respond to auction and asset inquiries.	1.40	
09/13/22	Respond to inquiries.	0.30	



Invoice Activity

09/14/22	Respond to inquiries.	0.20	
09/16/22	Respond to inquiries.	0.50	
09/20/22	Respond to vendor and customer inquiries.	0.30	
09/21/22	Respond to vendor and customer inquiries.	0.20	
09/22/22	Respond to vendor and customer inquiries.	0.30	
09/28/22	Respond to inquiries.	0.30	
10/03/22	Respond to inquiries, assist with remote Quickbook access setup	0.60	
10/04/22	Respond to inquiries, assist with remote Quickbook access setup	0.40	
10/04/22	Respond to inquiries, assist with remote Quickbook access setup	0.30	
10/12/22	Respond to inquiries	0.40	
10/14/22	Respond to inquiries	0.40	
10/18/22	Respond to inquiries	0.30	
10/25/22	Respond to inquiries	0.20	
10/26/22	Respond to inquiries	0.20	
11/17/22	Respond to inquiries	0.40	
		6.70	\$2,713.50
\$405.00 per hour x total hrs of			
Brandi Swift			
09/06/22	Call with IT re. voice mail to email	0.90	
09/07/22	Call with IT re. voice mail to email	2.00	
09/15/22	Payment processing	0.40	
09/22/22	Account reconciliation	0.20	
10/05/22	Bank account reconciliation	0.50	
		4.00	\$1,200.00
\$300.00 per hour x total hrs of			



FTI Consulting Canada Inc
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

December 31, 2022

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005696

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through December 31, 2022.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Deryck Helkaa".

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

December 31, 2022
 FTI Invoice No. 29005696
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2022

	<i>CAD (\$)</i>
Professional Services.....	\$591.00
Expenses.....	<u>\$0.00</u>
Total Fees and Expenses.....	\$591.00
HST Registration No. 835718024RT0001	\$29.55
Total Amount Due this Period.....	\$620.55
Total Amount Due.....	<u>\$620.55</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ON M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

December 31, 2022
 FTI Invoice No. 29005696
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through December 31, 2022

Name	Title	Rate	Hours	Total
Hailey Liu	Senior Consultant	\$405.00	0.2	\$81.00
Brandi Swift	Consultant	\$300.00	1.7	\$510.00
Total Hours and Fees			1.9	\$591.00
HST Registration No. 835718024RT0001				\$29.55
Invoice Total for Current Period				\$620.55



Invoice Activity
PROFESSIONAL SERVICES
Hailey Liu

12/13/22

Respond to inquiries

0.20

 \$405.00 per hour x total hrs of

0.20

 \$81.00

Brandi Swift

12/15/22

Bank account reconciliation

0.50

12/20/22

Payment processing Correspondence with vendors

1.20

 \$300.00 per hour x total hrs of

1.70

 \$510.00



FTI Consulting Canada Inc.
1450 – 701 West Georgia St
Vancouver BC
V7Y 1B6

January 31, 2023

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005727

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through January 31, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'Deryck Helkaa', written over a circular stamp.

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

January 31, 2023
 FTI Invoice No. 29005727
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2023

	<i>CAD (\$)</i>
Professional Services.....	\$3,168.00
Expenses.....	<u>\$785.93</u>
Total Fees and Expenses.....	\$3,953.93
HST Registration No. 835718024RT0001	\$197.70
Total Amount Due this Period.....	\$4,151.63
Previous Balance Due.....	<u>\$620.55</u>
Total Amount Due.....	<u>\$4,772.18</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ONT M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

January 31, 2023
 FTI Invoice No. 29005727
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through January 31, 2023

Name	Title	Rate	Hours	Total
Brett Wilson	Senior Director	\$600.00	3.7	\$2,220.00
Hailey Liu	Senior Consultant	\$405.00	1.6	\$648.00
Brandi Swift	Consultant	\$300.00	1.0	\$300.00
Total Hours and Fees			6.3	\$3,168.00
Other/Miscellaneous				\$785.93
Total Expenses				\$785.93
HST Registration No. 835718024RT0001				\$197.70
Invoice Total for Current Period				\$4,151.63



Invoice Activity

PROFESSIONAL SERVICES
Brett Wilson

01/12/23	Correspondence with TP/BS re outstanding invoices	0.30	
01/13/23	Email correspondence with TP re receivership matters	0.10	
01/16/23	Update SR&D and receivership update to TP	2.00	
01/17/23	Email correspondence with TP re recovery analysis and landlord re utility accounts	0.40	
01/18/23	Drafting WEPPA summary for TP and discussion with TP re same	0.90	
	\$600.00 per hour x total hrs of	3.70	\$2,220.00

Hailey Liu

01/16/23	Respond to inquiries	0.50	
01/18/23	Respond to inquiries	0.50	
01/24/23	Respond to inquiries	0.20	
01/31/23	Respond to inquiries, arrange meeting to discuss T4s	0.40	
	\$405.00 per hour x total hrs of	1.60	\$648.00

Brandi Swift

01/19/23	Payment processing account reconciliation	1.00	
	\$300.00 per hour x total hrs of	1.00	\$300.00



FTI Consulting Canada Inc.
TD Waterhouse Tower
79 Wellington Street West
Suite 2010, P.O. Box 104
Toronto ON M5K1G8

March 31, 2023

Premium Comfort Heating & AC Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9

Re: FTI Job No. 419584.0041
Invoice # 29005809

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees and expenses through March 31, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in blue ink, appearing to read 'Deryck Helkaa', written over a circular stamp or mark.

Deryck Helkaa
Senior Managing Director

Enclosures



Invoice Remittance

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

March 31, 2023
 FTI Invoice No. 29005809
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2023

	<i>CAD (\$)</i>
Professional Services.....	\$4,206.00
Expenses.....	\$13.59
Total Fees and Expenses.....	\$4,219.59
HST Registration No. 835718024RT0001	\$210.98
Total Amount Due this Period.....	\$4,430.57
Previous Balance Due.....	\$4,772.18
Total Amount Due.....	<u>\$9,202.75</u>

Please Wire Transfer To:

Bank of Nova Scotia
Scotia Plaza, 44 King Street West
Toronto, ON M5H 1H1
Swift Code: NOSCCATT
Bank Number: 002
Beneficiary: FTI Consulting Canada Inc.
Beneficiary account number: 476960861715



Invoice Summary

Premium Comfort Heating & AC Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9

March 31, 2023
 FTI Invoice No. 29005809
 FTI Job No. 419584.0041
 Terms: Payment on Presentation

Current Invoice Period: Charges Posted through March 31, 2023

Name	Title	Rate	Hours	Total
Hailey Liu	Senior Consultant	\$405.00	9.2	\$3,726.00
Brandi Swift	Consultant	\$300.00	1.6	\$480.00
Total Hours and Fees			10.8	\$4,206.00
Other/Miscellaneous				\$13.59
Total Expenses				\$13.59
HST Registration No. 835718024RT0001				\$210.98
Invoice Total for Current Period				\$4,430.57



Invoice Activity
PROFESSIONAL SERVICES
Hailey Liu

02/06/23	Respond to inquiries, generate T4 and data preparation for payroll audit	1.10	
02/07/23	Respond to inquiries, generate T4 and data preparation for payroll audit	0.20	
02/08/23	Respond to inquiries, generate T4 and data preparation for payroll audit	3.50	
02/09/23	Respond to inquiries, generate T4 and data preparation for payroll audit	2.40	
02/10/23	Respond to inquiries, generate T4 and data preparation for payroll audit	0.30	
02/13/23	Respond to T4 inquiries and mail out T4s	0.20	
02/14/23	Respond to T4 inquiries and mail out T4s	0.30	
02/15/23	Respond to T4 inquiries and mail out T4s	0.20	
02/23/23	Respond to inquiries.	0.30	
03/02/23	Respond to BC employment email.	0.30	
03/07/23	Respond to inquiries relating to employee and T4s.	0.40	
03/14/23	Respond to inquiries relating to employee and T4s.	0.40	
03/14/23	Respond to inquiries relating to employee and T4s.	-0.40	
	\$405.00 per hour x total hrs of	9.20	\$3,726.00

Brandi Swift

02/14/23	Bank account reconciliation/payment processing	0.40	
02/15/23	Bank account reconciliation/payment processing	0.50	
03/16/23	GST Netfiling	0.70	
	\$300.00 per hour x total hrs of	1.60	\$480.00



Corporate Finance

May 31, 2023

Premium Comfort Heating and Air Conditioning Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9
Canada

RE: Court Appointed Receiver
FTI Job No. 419584.0041

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through May 31, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "TP", written over a horizontal line.

Thomas Powell
Senior Managing Director



Invoice Remittance

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.	May 31, 2023
Job No.	10290000244
Terms	419584.0041
Federal I.D. No.	Due Upon Receipt
Currency	98-1479066
	CAD

RE: Court Appointed Receiver

Amount Due Current Invoice

\$5,786.02

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1		47696
	Canada	Account Currency:	CAD

Please remit payment to: FTI Consulting Canada Inc.
 C/O T10073
 P.O. Box 10073
 Postal Station A
 Toronto, ON M5W 2B1
 Canada

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST¹ Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Summary

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.
 Job No.
 Terms
 Federal I.D. No.
 Currency

May 31, 2023
 10290000244
 419584.0041
 Due Upon Receipt
 98-1479066
 CAD

RE: Court Appointed Receiver

Name	Title	Rate	Hours	Total
Brett Wilson	Managing Director	\$650.00	0.60	\$390.00
Hailey Liu	Director	\$500.00	7.80	\$3,900.00
Huw Parks	Consultant	\$405.00	0.50	\$202.50
Brandi Swift	Consultant	\$300.00	3.30	\$990.00
Total Professional Services			12.20	\$5,482.50
Expenses				Total
Miscellaneous Expense				\$27.99
Total Expenses				\$27.99
Invoice Total				CAD Amount
				\$5,510.49
GST (5%)				\$275.53
Total Due				\$5,786.02

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No.
Job No.

May 31, 2023
10290000244
419584.0041

Total Professional Services Brandi Swift

Pulling reports on QuickBooks for CRA audit	2.50		
Pulling reports on QuickBooks for CRA audit	0.80		
\$300.00	per hour x total hrs	3.30	\$990.00
			\$990.00

Brandi Swift

\$990.00

Brett Wilson

Reviewing information re payroll audit, TC with lessors	0.60		
\$650.00	per hour x total hrs	0.60	\$390.00
			\$390.00

Brett Wilson

\$390.00

Hailey Liu

Respond to inquiries, communicate with CRA GST HST audit and reaching out to payroll audit contact.	0.40		
Respond to inquiries, communicate with CRA GST HST audit and reaching out to payroll audit contact.	1.10		
Respond to inquiries, communicate with CRA GST HST audit and reaching out to payroll audit contact.	0.40		
Respond to inquiries.	0.20		
Respond to inquiries.	0.20		
Respond to inquiries, submit GST/HST response for CRA, follow up with CRA on payroll audit.	0.20		
Respond to inquiries, submit GST/HST response for CRA, follow up with CRA on payroll audit.	0.30		
Respond to inquiries, submit GST/HST response for CRA, follow up with CRA on payroll audit.	0.30		
Connect with CRA re payroll audit, arrange time for CRA assigned person to go to Vancouver office, start preparing requested documents.	1.30		
Connect with CRA re payroll audit, arrange time for CRA assigned person to go to Vancouver office, start preparing requested documents.	0.40		
Respond to inquiries, prepare documents from quickbook for CRA audit.	0.50		

FTI Consulting Canada, Inc.

TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com


Invoice Detail
Invoice No.
Job No.
May 31, 2023
10290000244
419584.0041

Respond to inquiries, prepare documents from quickbook for CRA audit.	1.20		
Respond to inquiries, prepare documents from quickbook for CRA audit.	1.10		
Prepare documents for CRA audit on May 30th	0.20		
\$500.00	per hour x total hrs	7.80	\$3,900.00
			\$3,900.00
Hailey Liu			\$3,900.00
Huw Parks			
CRA audit (Purchasing memory stick, downloading and copying files, introductions with Kathline)	0.50		
\$405.00	per hour x total hrs	0.50	\$202.50
			\$202.50
Huw Parks			\$202.50
	Total Professional Services	CAD	\$5,482.50



Corporate Finance

July 31, 2023

Premium Comfort Heating and Air Conditioning Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9
Canada

RE: Court Appointed Receiver
FTI Job No. 419584.0041
Invoice No. 102900000427

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through July 31, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely yours,

A handwritten signature in black ink, appearing to read "TP", written over a horizontal line.

Thomas Powell
Senior Managing Director



Invoice Remittance

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.	July 31, 2023
Job No.	10290000427
Terms	419584.0041
Federal I.D. No.	Due Upon Receipt
Currency	98-1479066
Tax Registration:	CAD

RE: Court Appointed Receiver

Amount Due Current Invoice

\$420.00

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West Toronto, Ontario M5H 1H1 Canada	Swift/BIC Code:	NOSCCATT 47696
		Account Currency:	CAD

Please remit payment to: FTI Consulting Canada Inc.
 C/O T10073
 P.O. Box 10073
 Postal Station A
 Toronto, ON M5W 2B1
 Canada

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Summary

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No. **10290000427**
 Job No. **419584.0041**
 Terms **Due Upon Receipt**
 Federal I.D. No. **98-1479066**
 Currency **CAD**
 Tax Registration:

July 31, 2023

10290000427

419584.0041

Due Upon Receipt

98-1479066

CAD

RE: Court Appointed Receiver

Name	Title	Rate	Hours	Total
Hailey Liu	Director	\$500.00	0.80	\$400.00
Total Professional Services			0.80	\$400.00

Invoice Total	CAD Amount
	\$400.00
GST (5%)	\$20.00
Total Due	\$420.00

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. July 31, 2023
Job No. 102900000427
 419584.0041

Total Professional Services
Hailey Liu

Payroll audit result walkthrough with CRA.	0.40
Payroll audit result follow up	0.20
Follow up with CRA deem trust amount letter	0.20
\$500.00	per hour x total hrs 0.80
	\$400.00

Hailey Liu **\$400.00**

Total Professional Services CAD \$400.00



Corporate Finance

October 31, 2023

Premium Comfort Heating and Air Conditioning Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9
Canada

RE: Court Appointed Receiver
FTI Job No. 419584.0041
Invoice No. 102900000662

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through October 31, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'TP', written over a light blue horizontal line.

Thomas Powell
Senior Managing Director



Invoice Remittance

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.	October 31, 2023
Job No.	10290000662
Terms	419584.0041
Currency	Due Upon Receipt
Tax Registration:	CAD

RE: Court Appointed Receiver

Amount Due Current Invoice

\$4,116.00

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please remit cheque payments to:	FTI Consulting Canada Inc.
	C/O T10073
	P.O. Box 10073
	Postal Station A
	Toronto, ON M5W 2B1
	Canada



Invoice Summary

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.
 Job No.
 Terms
 Currency
 Tax Registration:

October 31, 2023
 10290000662
 419584.0041
 Due Upon Receipt
 CAD

RE: Court Appointed Receiver

Name	Title	Rate	Hours	Total
Brett Wilson	Managing Director	\$650.00	1.80	\$1,170.00
Hailey Liu	Director	\$500.00	5.50	\$2,750.00
Total Professional Services			7.30	\$3,920.00

Invoice Total	CAD Amount
	\$3,920.00
GST (5%)	\$196.00
Total Due	\$4,116.00

**Invoice Detail**

Invoice No.
Job No.

October 31, 2023
10290000662
419584.0041

Total Professional Services
Brett Wilson

Discussion with counsel re trust claim for creditor, reviewing company records re same	0.60		
Updating recovery analysis, TC with working group re next steps, communication with H. Liu re draft report	1.20		
\$650.00	per hour x total hrs	1.80	\$1,170.00

Hailey Liu

Follow up with CRA re GST deem trust amount.	0.20		
Drafting the receiver's second report and the fee affidavit.	3.50		
Drafting the receiver's second report and the fee affidavit.	1.20		
Drafting the receiver's second report and the fee affidavit.	0.60		
\$500.00	per hour x total hrs	5.50	\$2,750.00

Total Professional Services	CAD	\$3,920.00
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Corporate Finance

November 30, 2023

Premium Comfort Heating and Air Conditioning Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9
Canada

RE: Court Appointed Receiver
FTI Job No. 419584.0041
Invoice No. 102900000740

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through November 30, 2023.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'TP', written over a horizontal line.

Thomas Powell
Senior Managing Director



Invoice Remittance

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.
 Job No.
 Terms
 Currency
 Tax Registration:

November 30, 2023
 10290000740
 419584.0041
 Due Upon Receipt
 CAD

RE: Court Appointed Receiver

Amount Due Current Invoice

\$2,276.93

Bank Information

Please indicate our invoice number with your remittance

Account Name: FTI Consulting Canada Inc.
 Bank Name: Bank of Nova Scotia
 Bank Address: Scotia Plaza, 44 King Street West
 Toronto, Ontario M5H 1H1
 Canada

Bank Code: 002
 Account Number: 0861715
 Swift/BIC Code: NOSCCATT
 Transit Code: 47696
 Account Currency: CAD

Please remit cheque
 payments to:

FTI Consulting Canada Inc.
 C/O T10073
 P.O. Box 10073
 Postal Station A
 Toronto, ON M5W 2B1
 Canada

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada

GST/HS1 Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Summary

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.
 Job No.
 Terms
 Currency
 Tax Registration:

November 30, 2023
 102900000740
 419584.0041
 Due Upon Receipt
 CAD

RE: Court Appointed Receiver

Name	Title	Rate	Hours	Total
Brett Wilson	Managing Director	\$650.00	0.90	\$585.00
Hailey Liu	Director	\$500.00	2.30	\$1,150.00
Huw Parks	Senior Consultant	\$405.00	0.70	\$283.50
Brandi Swift	Consultant	\$300.00	0.50	\$150.00
Total Professional Services			4.40	\$2,168.50

Invoice Total	CAD Amount
	\$2,168.50
GST (5%)	\$108.43
Total Due	\$2,276.93

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K 1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. November 30, 2023
 Job No. 102900000740
 419584.0041

Total Professional Services Brett Wilson

Reviewing draft report, comments to H. Liu review same	0.90		
\$650.00	per hour x total hrs	0.90	\$585.00

Hailey Liu

Update second report and summarize actions with CRA	0.40		
Update second report and summarize actions with CRA	1.90		
\$500.00	per hour x total hrs	2.30	\$1,150.00

Huw Parks

Cashiering	0.40		
Scanning and filing physical mail.	0.30		
\$405.00	per hour x total hrs	0.70	\$283.50

Brandi Swift

Payment processing and account reconciliation	0.50		
\$300.00	per hour x total hrs	0.50	\$150.00

Total Professional Services	CAD	\$2,168.50
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Corporate Finance

February 06, 2024

Premium Comfort Heating and Air Conditioning Ltd.
c/o National Bank of Canada
130 King Street West, 29th Floor
Toronto, ON M5X 1J9
Canada

RE: Court Appointed Receiver
Job No. 419584.0041
Invoice No. 102900000917

Enclosed is our invoice for professional services rendered in connection with the above referenced matter. This invoice covers professional fees through January 31, 2024.

Please do not hesitate to call me to discuss this invoice or any other matter.

Sincerely,

A handwritten signature in black ink, appearing to read "TP", written over a horizontal line.

Thomas Powell
Senior Managing Director



Invoice Remittance

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No.	February 06, 2024
Job No.	102900000917
Terms	419584.0041
Currency	Due Upon Receipt
Tax Registration:	CAD

RE: Court Appointed Receiver

Current Invoice Period: Charges posted through January 31, 2024

Amount Due Current Invoice **\$955.50**

Bank Information

Please indicate our invoice number with your remittance

Account Name:	FTI Consulting Canada Inc.	Bank Code:	002
Bank Name:	Bank of Nova Scotia	Account Number:	0861715
Bank Address:	Scotia Plaza, 44 King Street West	Swift/BIC Code:	NOSCCATT
	Toronto, Ontario M5H 1H1	Transit Code:	47696
	Canada	Account Currency:	CAD

Please remit cheque payments to:	FTI Consulting Canada Inc.
	C/O T10073
	P.O. Box 10073
	Postal Station A
	Toronto, ON M5W 2B1
	Canada



Invoice Summary

Premium Comfort Heating and Air Conditioning Ltd.
 c/o National Bank of Canada
 130 King Street West, 29th Floor
 Toronto, ON M5X 1J9
 Canada

Invoice No. February 06, 2024
 Job No. 10290000917
 Terms 419584.0041
 Currency Due Upon Receipt
 Tax Registration: CAD

RE: Court Appointed Receiver

Current Invoice Period: Charges posted through January 31, 2024

Name	Title	Rate	Hours	Total
Brett Wilson	Managing Director	\$650.00	1.40	\$910.00
Total Professional Services			1.40	\$910.00

Invoice Total	CAD Amount
	\$910.00
GST (5%)	\$45.50
Total Due	\$955.50

FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com



Invoice Detail

Invoice No. February 06, 2024
Job No. 10290000917
 419584.0041

Total Professional Services
Brett Wilson

Revisions to draft report and correspondence with TP re same	0.50	
Revisions to draft report and correspondence with TP re same	0.40	
Updates to draft report, correspondence with TP	0.20	
Call with counsel re application materials	0.30	
\$650.00	per hour x total hrs	1.40
		\$910.00

	Total Professional Services	CAD	\$910.00
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FTI Consulting Canada, Inc.
 TD South Tower, 79 Wellington Street West, Suite 2010, P.O. Box 104
 Toronto, ON M5K1G8 Canada
 GST/HST Registration Number: 835718024RT0001, QST Registration Number: 1230160542TQ0001 | fticonsulting.com