

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

B E T W E E N:

ROYAL BANK OF CANADA

Plaintiff

- and -

2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN

Defendants

---

## **MOTION RECORD OF THE RECEIVER**

**Returnable May 15, 2025**

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May 6, 2025

**HARRISON PENZA LLP**

Barristers & Solicitors  
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msi Spergel Inc.

TO: Service List

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## SERVICE LIST

NO.	NAME	METHOD OF SERVICE
1.	<b>2668144 ONTARIO INC.</b> 989 Ward Street Bridgenorth, ON K0L 1H	<b>DELIVERED COURIER AND BY E-MAIL TO:</b> <a href="mailto:bridgenorth989@gmail.com">bridgenorth989@gmail.com</a>
2.	<b>ASMINUR RAHAMAN</b> 104 Veterans Drive Brampton, ON L7A 3Z7	<b>DELIVERED COURIER AND BY E-MAIL TO:</b> <a href="mailto:bridgenorth989@gmail.com">bridgenorth989@gmail.com</a>
3.	<b>SHAKIVE RAHAMAN</b> 104 Veterans Drive Brampton, ON L7A 3Z7	<b>DELIVERED COURIER AND BY E-MAIL TO:</b> <a href="mailto:bridgenorth989@gmail.com">bridgenorth989@gmail.com</a>
4.	<b>RZCD LAW FIRM LLP</b> 700 – 77 City Centre Drive Mississauga ON L5B 1M5  <b>Craig A. Lewis</b> Tel: 905-848-6100 Ext. 264 E-Mail: <a href="mailto:clewis@rzcldlaw.com">clewis@rzcldlaw.com</a>  Lawyers for the Defendants	<b>BY E-MAIL TO:</b> <a href="mailto:clewis@rzcldlaw.com">clewis@rzcldlaw.com</a>
5.	<b>MSI SPERGEL INC.</b> 505 Consumers Road, Suite 200, Toronto ON M2J 4V8  <b>Mukul Manchanda</b> Tel: (416) 498-4314 E-Mail: <a href="mailto:mmanchanda@spergel.ca">mmanchanda@spergel.ca</a>  Receiver	<b>BY E-MAIL TO:</b> <a href="mailto:mmanchanda@spergel.ca">mmanchanda@spergel.ca</a>
6.	<b>GOWLINGS WLG</b> 100 King St W. Suite 1600, Toronto, ON M5X 1G5  <b>Rachel Moses</b> Email: <a href="mailto:rachel.moses@gowlingwlg.com">rachel.moses@gowlingwlg.com</a> Tel: 647-968-5942  <b>Lawyers for the Plaintiff</b>	<b>BY E-MAIL TO:</b> <a href="mailto:rachel.moses@gowlingwlg.com">rachel.moses@gowlingwlg.com</a>



NO.	NAME	METHOD OF SERVICE
7.	<b>HIS MAJESTY THE KING IN RIGHT OF ONTARIO</b> as represented by Ministry of Finance Legal Services Branch 33 King Street, 6th Floor Oshawa L1H 8H5  <b>Attention: Steven Groeneveld</b> Senior Counsel, Ministry of Finance Tel: (905) 440-2470 E-Mail: <a href="mailto:steven.groeneveld@ontario.ca">steven.groeneveld@ontario.ca</a>	<b>BY E-MAIL TO:</b> <a href="mailto:steven.groeneveld@ontario.ca">steven.groeneveld@ontario.ca</a>
8.	<b>CANADA REVENUE AGENCY</b> c/o Department of Justice Ontario Regional Office The Exchange Tower, Box 36 130 King Street West, Suite 3400 Toronto ON M5X 1K6  E-Mail: <a href="mailto:AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca">AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca</a>	<b>BY E-MAIL TO:</b> <a href="mailto:AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca">AGC-PGC.Toronto-Tax-Fiscal@justice.gc.ca</a>
9.	<b>INSOLVENCY UNIT</b> Province of Ontario E-Mail: <a href="mailto:insolvency.unit@ontario.ca">insolvency.unit@ontario.ca</a>	<b>BY E-MAIL TO:</b> <a href="mailto:insolvency.unit@ontario.ca">insolvency.unit@ontario.ca</a>
10.	<b>THE BANK OF NOVA SCOTIA</b> 40 King Street West, 8 <sup>th</sup> Floor Toronto ON M5H 1H1  <b>Attention: Lisa Alleyne</b> Senior Legal Counsel E-Mail: <a href="mailto:lisa.alleyne@scotiabank.com">lisa.alleyne@scotiabank.com</a>	<b>BY E-MAIL TO:</b> <a href="mailto:lisa.alleyne@scotiabank.com">lisa.alleyne@scotiabank.com</a>
11.	<b>TOWNSHIP OF SELWYN</b> Taxation Division – Tax Certificates PO Box 270 Bridgenorth ON K0L 1H0	<b>BY COURIER</b>
12.	<b>MCDUGALL ENERGY</b> Station Tower, 421 Bay St., Suite 301 Sault Ste. Marie, ON P6A 1X3  <b>Attention: Peter Nivins</b> Territory Manager, Auto Market Tel: (249) 525-5641 E-mail: <a href="mailto:peternivins@mcdougallenergy.com">peternivins@mcdougallenergy.com</a>	<b>BY EMAIL TO:</b> <a href="mailto:peternivins@mcdougallenergy.com">peternivins@mcdougallenergy.com</a>

NO.	NAME	METHOD OF SERVICE
13.	<p data-bbox="251 247 857 310"><b>Ministry of the Environment, Conservation and Parks</b></p> <p data-bbox="251 342 698 468">Attention: Paul McCulloch (he/him) Counsel - Legal Services Branch Tel: 613-614-9098 E-mail: <a href="mailto:paul.mcculloch@ontario.ca">paul.mcculloch@ontario.ca</a></p>	<p data-bbox="880 247 1230 310"><b>BY EMAIL TO:</b> <a href="mailto:paul.mcculloch@ontario.ca">paul.mcculloch@ontario.ca</a></p>

# Tab 1

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Plaintiff

- and -

2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN

Defendants

**NOTICE OF MOTION  
(Returnable May 15, 2025)**

msi Spergel inc. ("**Spergel**") in its capacity as Court-appointed receiver (in such capacity, the "**Receiver**") of 2668144 Ontario Inc. (the "**Debtor**"), will make a Motion to a Judge presiding over the Commercial List.

**PROPOSED METHOD OF HEARING:** The Motion is to be heard:

- ☐ In writing under subrule 37.12.1 (1) because it is on consent;
- ☐ In writing as an opposed motion under subrule 37.12.1 (4);
- ☐ In person;
- ☐ By telephone conference;
- ☒ By video conference.

at the following location:

On Thursday, May 15, 2025, at 10:30 a.m., or as soon after that time as the Motion can be heard by judicial teleconference via Zoom at Toronto, Ontario.

## THE MOTION IS FOR:

### 1. An Order:

- a) abridging the time for service, filing and confirmation of the Notice of Motion and the Motion Record, and validating service so that this motion is properly returnable on May 15, 2025;
- b) approving the Second and Final Report of the Receiver dated May 5, 2025 (the “**Second Report**”) and the activities and conduct of the Receiver set out therein provided, however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way the approval of the Second Report;
- c) approving the Receiver’s Statement of Receipts and Disbursements as detailed in the Second Report;
- d) approving the fees and disbursements of the Receiver, the fees and disbursements of its counsel (collectively, the “**Professional Fees**”) and the Fee Accrual (as defined in the Second Report), and authorizing payment of same;
- e) that upon payment of the amount set out in paragraph 1 ) d) hereof and upon the Receiver completing its remaining duties, as described in the Second Report, the Receiver shall be discharged as Receiver of the undertaking, property and assets of the Debtor, provided however that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein, and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of Spergel in its capacity as Receiver;
- f) releasing Spergel as Receiver from liability for its actions while acting in such capacity, save and except for the Receiver’s gross negligence or willful misconduct;
- g) the costs of this motion on a substantial indemnity basis, if opposed; and,

- h) Such further and other relief as counsel may request and this honourable court may permit.

## **THE GROUNDS FOR THE MOTION ARE:**

### The Appointment of the Receiver and the Proceedings

1. Pursuant to an Order of this Court made on August 4, 2024 (the “**Appointment Order**”), Spergel was appointed Receiver, without security, of certain assets of the Debtor, including, real property municipally known as 989 Ward Street, Bridgenorth, Ontario (the “**Real Property**”).
2. Pursuant to an Order of this Court made on March 20, 2024, *inter alia*:
  - a. the First Report of the Receiver dated February 26, 2024 (the “**First Report**”), and the activities and conduct of the Receiver set out therein were approved;
  - b. a sale process of the Real Property was approved; and,
  - c. the Receiver was authorized to take all necessary action to remediate the environmental issues present at the Real Property.

### The Receiver's Activities

3. The Receiver's activities since the Order of this Court made on March 20, 2024, have concentrated on, *inter alia*:
  - a. engaged in discussions with the Ministry of the Environment, Conservation and Parks (“**MECP**”) regarding the environmental issues at the Real Property;
  - b. obtained, at the request of MECP, a Supplemental Delineation Report from A&A Environmental Consultants Inc. (“**A&A**”);
  - c. requested and obtained a supplemental quote from A&A for the remediation of the environmental impacts on the Real Property, which quote estimated the cost of the remediation to be approximately \$350,000.00, exclusive of Harmonized Sales Tax; and

- d. discussed the environmental concerns and costs in relation to the Real Property with Royal Bank of Canada ("**RBC**"), and RBC has advised that it does not wish to expend any further resources with respect to the Real Property.
4. The Receiver requests that its actions, as outlined in the Second Report, should be approved by this Honourable Court.

#### Professional Fees

5. The Appointment Order requires the Receiver and its legal counsel to pass its accounts from time to time.
6. The Receiver and its counsel have each properly incurred fees and disbursements as detailed in the Second Report.
7. The Receiver is also seeking the Fee Accrual (as defined and described in the Second Report), to cover the additional fees and disbursements necessary for it and its counsel to complete the administration of the Debtor's estate.
8. The Receiver seeks the approval of the Fee Accrual, its fees and disbursements and its counsel's fees and disbursements, as detailed in the Second Report, and payment of same.

#### Discharge

9. The Receiver has discussed the environmental concerns raised since the publication of the First Report with RBC. RBC has advised that it does not wish to expend any further resources with respect to the Real Property. The Receiver understands that RBC is not willing to fund the remediation as costs may exceed expectations.
10. Following the completion of the Receiver's remaining duties, and the filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the receivership have been completed to the satisfaction of the Receiver, the Receiver will have completed the administration of the estate of the Debtor, and as such requests its discharge as Receiver.

11. Section 14.06(7), 81.4(4), 81.6(2), 243 and 249 of the *Bankruptcy and Insolvency Act*.

12. Sections 100 and 137(2) of the *Courts of Justice Act*.

13. Rules 1.04, 2, 3, 37 and 38, of the *Rules of Civil Procedure*.

14. Such other grounds as counsel may advise and this Honourable Court may permit.

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

1. The Appointment Order;
2. The Second Report and the Appendices thereto; and,
3. Such materials as counsel may advise and this Honourable Court may permit.

May 5, 2025

**HARRISON PENZA LLP**

Barristers & Solicitors

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Solicitors for the Receiver,  
msi Spergel inc.

TO: Service List



ROYAL BANK OF CANADA

Plaintiff

-and-

2668144 ONTARIO INC., et al.

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT  
TORONTO, ONTARIO

**NOTICE OF MOTION**

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Lawyers for the Receiver,  
msi Spergel inc.

# Tab 2

**Court File No. CV-23-00702043-00CL**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**B E T W E E N:**

**ROYAL BANK OF CANADA**

**Plaintiff**

**and**

**2668144 ONTARIO INC., ASMINUR TAHAMAN and SHAKIVE RAHAMAN**

**Defendants**

**SECOND AND FINAL REPORT OF MSI SPERGEL INC.  
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF  
2668144 ONTARIO INC.**

**MAY 5, 2025**

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## **APPENDICES**

1. Endorsement of The Honourable Madam. Justice Kimmel dated August 4, 2023
2. Receivership Order dated August 4, 2023
3. First Report of the Receiver (without appendices)
4. March 20<sup>th</sup> Endorsement of Mr. Justice Osborne
5. March 20<sup>th</sup> Order of Mr. Justice Osborne
6. MECP March 20<sup>th</sup> Email
7. March 22<sup>nd</sup> A&A Email
8. April 10<sup>th</sup> Email
9. Hydrovac Quote
10. August 21<sup>st</sup> Supplemental Delineation Report
11. Revised Remediation Quote
12. TSSA Inspection Report
13. Fee Affidavit of Philip Gennis sworn April 1, 2025
14. Fee Affidavit of Thomas Masterson sworn May 5, 2025
15. Receiver's Interim Statement of Receipts and Disbursements as of March 31, 2025
16. Receiver's Borrowing Certificates for Current Borrowings

## **I. APPOINTMENT AND BACKGROUND**

1. This report (the “**Second Report**”) is filed by msi Spergel inc. (“**Spergel**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”) of 2668144 Ontario Inc. (“**2668**” or the “**Company**”).
2. 2668 is a Canadian owned, private corporation incorporated pursuant to the laws of the Province of Ontario.
3. 2668 is the owner of the real property located at 989 Ward Street, Bridgenorth, Ontario (the “**Real Property**”). 2668 operated an Esso Gas Station from the Real Property. The Company ceased operating the gas station prior to the appointment of Spergel as the Receiver.
4. On July 10, 2023, Royal Bank of Canada (“**RBC**”) moved by way of an application for appointment of a receiver. The Honourable Madam Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued an endorsement on August 4, 2023 (the “**August Endorsement**”).
5. The August Endorsement provided for a consent receivership order (the “**Receivership Order**”) which would only take effect if the Company was unable to complete the transaction for the sale of the Real Property under an Agreement of Purchase and Sale dated July 12, 2023, with a specified closing date of September 28, 2023 (the “**2023 Transaction**”).

6. The 2023 Transaction failed to close as scheduled and Spergel was appointed as the Receiver of all of the assets, undertakings and properties of the Company, including the Real Property (collectively, the “**Property**”), pursuant to the Receivership Order. Attached to this First Report as **Appendix ”1” and ”2”**, respectively, are copies of the August Endorsement and the Receivership Order.
7. The Receivership Order together with other publicly available information have been posted to the Receiver’s website (the “**Case Website**”), which can be found at <http://www.spergelcorporate.ca/engagements/2668144-Ontario-Inc/>.
8. The Receiver retained Harrison Pensa LLP (the “**Receiver’s Counsel**”) as its independent legal counsel.
9. On March 20, 2024, the Receiver brought a motion to the Court for an Order (amongst other things):
  - a) approving the First Report of the Receiver dated February 26, 2024 (the “**First Report**”) and the actions described therein;
  - b) increasing in the Receiver’s Borrowings Charge (as defined in the Receivership Order) from \$200,000 to \$500,000;
  - c) authorizing the Sales Process as detailed and defined in the First Report in respect of the Real Property;
  - d) authorizing the Receiver to take such steps as are necessary and appropriate to facilitate the Sales Process (as defined in the First Report)

and authorizing the Receiver to take all necessary actions to remediate, the environmental issues present at the Real Property; and

- e) approving the fees and disbursements of the Receiver and the Receiver's Counsel to and including January 31, 2024.

Attached hereto as **Appendix "3"** is a copy of the First Report without appendices.

- 10. By Order of the Honourable Justice Osborne dated March 20, 2024 (the "**March 20<sup>th</sup> Order**"), the Court approved the relief sought by the Receiver. Attached as **Appendices "4" and "5"** are copies of the Endorsement of the Honourable Justice Osborne dated March 20, 2024 and the March 20<sup>th</sup> Order, respectively.

## **II. PURPOSE OF THIS SECOND REPORT AND DISCLAIMER**

- 11. The purpose of this Second Report is to advise the Court as to the steps taken by the Receiver since the First Report and to seek Orders from this Court:
  - a) approving this Second Report and the actions and activities of the Receiver described herein and that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way the approval of this Second Report;
  - b) approving the Receiver's Interim Statement of Receipts and Disbursements as at March 31, 2025;
  - c) approving the fees and disbursements of the Receiver for the period from February 1, 2024, to and including February 28, 2025, and the Receiver's



Counsel for the period from February 21, 2024, to and including May 1, 2025 and payment of same;

- d) approving the Fee Accrual (as defined herein);
- e) effective upon the filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the receivership of the Company have been completed to the satisfaction of the Receiver, discharging Spergel as Receiver and releasing Spergel from any and all liability that Spergel has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of Spergel while acting in its capacity as the Receiver; and
- f) such further and other relief as counsel may request and this Honourable Court may permit.

*Disclaimer*

- 12. The Receiver will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this Second Report for any other purpose than intended.
- 13. In preparing this Second Report, the Receiver has relied upon certain information found on site and/or provided to it by the management of the Company including, without limitation, past financial performance, and other financial information. The Receiver has not performed an audit or verification of such information for accuracy, completeness or compliance with Accounting Standards for Private

Enterprises or International Financial Reporting Standards. Accordingly, the Receiver expresses no opinion or other forms of assurance with respect to such information. Future oriented financial information relied upon in this Second Report is based on assumptions regarding future events, actual results achieved may vary from this information and these variations may be material.

14. All references to dollars in this Second Report are in Canadian currency unless otherwise noted.

### III. **ACTIONS OF THE RECEIVER SINCE THE FIRST REPORT**

15. Since the First Report, the Receiver has attended to the following:
  - a) engaged in discussions with the Ministry of the Environment, Conservation and Parks (“**MECP**”) regarding the environmental issues at the Real Property;
  - b) obtained, at the request of MECP, a Supplemental Delineation Report from A&A Environmental Consultants Inc. (“**A&A**”); and
  - c) requested and obtained a Supplemental quote from A&A for the remediation of the environmental impacts on the Real Property.

### IV. **ENVIRONMENTAL ISSUES WITH THE REAL PROPERTY**

16. On October 30, 2023, A&A provided a Phase II Environmental Site Assessment (the “**ESA Report**”) for the Real Property. The ESA Report discovered exceedances in both soil and groundwater samples.

17. On January 9, 2024, A&A provided the Receiver with the delineation assessment report with respect to the Real Property, which confirmed the contamination on site.
18. On January 16, 2024, A&A provided a quotation for the cleanup/remediation of the contaminated soil and groundwater at the Real Property.
19. On March 20, 2024, the Receiver was contacted by MECP which expressed concerns related to the Phase II Environmental Assessment and the possible migration of contaminants onto an adjoining municipal roadway and neighbouring private property. These concerns were outlined in an email from MECP (the **“MECP March 20<sup>th</sup> Email”**). Attached to this Second Report as **Appendix “6”** is a copy of the MECP March 20<sup>th</sup> Email.
20. The Receiver sent a copy of the MECP March 20<sup>th</sup> Email to A&A for comment and response. Attached to the Second Report as **Appendix “7”** is a copy of the email from A&A (the **“March 22<sup>nd</sup> A&A Email”**) addressing the concerns raised by MECP.
21. The Receiver forwarded a copy of the March 22<sup>nd</sup> A&A Email to MECP on April 10, 2024, (the **April 10<sup>th</sup> Email”**) together with a quote for additional services to investigate the area on the Real Property adjacent to the municipal roadway (the **“Hydrovac Quote”**). Attached to this Second Report as **Appendices “8” and “9”** respectively are copies of the April 10<sup>th</sup> Email and the Hydrovac Quote. The April 10<sup>th</sup> Email also advised MECP that in light of the additional environmental issues,

the Receiver was reviewing whether it would commence the remediation of the Real Property or abandon the Real Property and seek its discharge.

22. In light of the email exchange described above, a conference call was held with MECP, the Receiver, Receiver's Counsel on April 19, 2024 to discuss the concerns raised by MECP. A further call was held on April 22, 2024 with MECP, the Receiver, Receiver's Counsel and Ali Rasoul of A&A to discuss the path forward relative to the Real Property (the "**April 22<sup>nd</sup> Conference Call**").
23. Following the April 22<sup>nd</sup> Conference Call and at the request of MECP, a decision was made to have A&A undertake additional testing of the drinking well on the Real Property to ascertain if the well was impacted with petroleum hydrocarbon. In addition, MECP agreed that it would do their own testing of residential wells in the surrounding areas of the Real Property. MECP also requested the Receiver to conduct additional investigation to determine if there was any migration of contaminants onto the surrounding municipal property.
24. The Receiver engaged A&A to conduct this additional investigation, which resulted in a Supplemental Delineation Report dated August 21, 2024 (the "**August 21<sup>st</sup> A&A Report**") which confirmed the migration of contaminants onto municipal property. A further conference call was held November 29, 2024 with MECP, the Receiver, Receiver's Counsel and Ali Rasoul of A&A to discuss the August 21<sup>st</sup> A&A Report and to formulate a plan forward. Attached to this Second Report as **Appendix "10"** is a copy of the August 21<sup>st</sup> A&A Report.

25. On or about December 16, 2024, the Receiver was provided with a Revised Remediation Quote for the Real Property (the “**Revised Remediation Quote**”) which estimated the cost of the remediation to be approximately \$350,000 exclusive of Harmonized Sales Tax (“**HST**”). Attached to this Second Report as **Appendix “11”** is a copy the Revised Remediation Quote.
26. On or about March 4, 2025, the Receiver was provided with an Inspection Report and Work Order from The Technical Standards and Safety Authority (the “**TSSA Report**”). The TSSA Report contains a number of work orders that must be completed at various intervals between June 2, 2025 and January 28, 2026. Attached to this Second Report as **Appendix “12”** is a copy of the TSSA Report.
27. The Receiver has discussed the environmental concerns raised since the publication of the First Report with RBC. RBC has advised that it does not wish to expend any further resources with respect to the Real Property. The Receiver understands that RBC is not willing to fund the remediation as costs may exceed expectations. As the Real Property was the only asset subject to the Receivership Order and marketing the Real Property in its current state is uncertain the Receiver has decided to seek its discharge, and such discharge is supported by RBC. In addition, RBC has advised the Receiver that arrangements are in place for RBC to sell and assign the security it holds from the Debtor and over the Real Property.
28. On the discharge of the Receiver, the Receivership administration will end, and the holder of the RBC security will then have rights to deal with the Real Property.

29. The Receiver understands that its discharge will not alter priorities or prejudice the rights if any stakeholders having an interest in the Real Property. The Receiver therefor recommends that this Honorable Court approve its discharge.

**V. PROFESSIONAL FEES AND DISBURSEMENTS**

30. Attached hereto as **Appendix “13”** is the Affidavit of Philip Gennis sworn April 1, 2025, which incorporates by reference a copy of the Receiver’s time dockets pertaining to the receivership of 2668 to and including February 28, 2025 in the amount of \$40,551.63 inclusive of disbursements and HST. This represents a total of 83.86 hours at an average rate of \$427.93 per hour before HST.
31. Attached hereto as **Appendix “14”** to this Second Report is the Affidavit of Thomas Masterson, sworn May 5, 2025, which incorporates by reference a copy of the time dockets of the Receiver’s Counsel for the period to and including May 1, 2025, in the amount of \$21,224.70 inclusive of disbursements and HST.
32. The Receiver has reviewed the accounts of the Receiver’s Counsel and is of the view that all the work set out in these accounts was carried out and was necessary, that the hourly rates of the lawyers who worked on this matter were reasonable in light of the services required and that the services were carried out by lawyers with the appropriate level of experience.

**VI. FEE ACCRUAL**

33. Provided that there is no opposition to the relief sought in this Second Report and that such relief is granted, the Receiver estimates that the additional fees and

disbursements for itself and the Receiver's Counsel necessary to complete the receivership proceedings will not exceed \$75,000 inclusive of disbursements and HST (the "**Fee Accrual**").

**VII. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**

34. Attached to this Second Report as **Appendix "15"** is a copy of the Interim Statement of Receipts and Disbursements of the Receiver as of March 31, 2025 (the "**Interim R&D**").

**VIII. CANADA REVENUE AGENCY ("CRA")**

35. The Receiver has communicated with CRA confirming the receivership and providing the agency with a copy of the Receivership Order. As of the date of this Second Report no claims have been filed with the Receiver for either unsecured or priority claims.

**IX. WAGE EARNER PROTECTION PROGRAM ACT ("WEPPA")**

36. As at the date of the Receivership Order, there were no employees, and no information was provided to the Receiver by the Debtor in this regard. Accordingly, the Receiver did not have any contact no contact with Service Canada on behalf of the Wage Earner Protection Program.

**X. FUNDING OF THE RECEIVERSHIP**

37. Pursuant to Paragraph 21 of the Receivership Order, the Receiver is empowered to borrow by way of a revolving credit or otherwise, such monies from time to time

as it may considers necessary or desirable, provided that the outstanding principal amount does not exceed \$200,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by the Receivership Order, including interim expenditures. As described above, the March 20<sup>th</sup> Order of the Honourable Justice Osborne, in addition to other relief, provided for an increase to the Receiver's borrowing power from \$200,000 to \$500,000.

38. To date, the Receiver has borrowed monies from RBC in the principal amount of \$260,000 (the "**Current Borrowings**") to fund its activities in these proceedings. Attached to this Second Report as **Appendix "16"** is a copy of the Receiver's Certificates representing the Current Borrowings.
39. Pursuant to Paragraph 21 of the Receivership Order, the issuance of the Receiver's Certificate has the effect of creating a charge on the Real Property, by way of a fixed and specific charge (the "**Receiver's Borrowing Charge**") as security for the repayment of the monies borrowed, together with interest and charges thereon, in priority to security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person (as defined in the Receivership Order), but subordinate to the Receiver's Charge, and the charges set out in subsections 14.06(7), 81.4(4), and 81.6(2) of the BIA.



40. As at the date of this Second Report, the Receiver has \$201,861.10 in the receivership estate's trust account.

**XI. DISCHARGE OF THE RECEIVER**

41. Subsequent to the date of this Second Report, and prior to the Receiver's discharge, the Receiver proposes to attend to the following:

- a) ancillary matters regarding the Real Property;
- b) other residual and/or administrative matters in connection with Spergel's appointment as the Receiver;
- c) providing final reporting to the Office of the Superintendent of Bankruptcy;  
and
- d) filing of the final Receiver's certificate of discharge.

**XII. RECOMMENDATION**

42. The Receiver respectfully requests that this Honourable Court grant the relief sought in this Second Report.

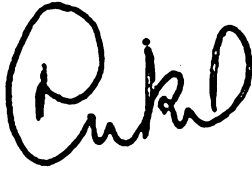
All of which is respectfully submitted.

Dated at Toronto, this 5th day of May, 2025.

**msi Spergel inc.,**

solely in its capacity as Court-appointed  
Receiver of the 2668144 Ontario Inc. and not  
in any corporate or personal capacities.





Per:

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

Mukul Manchanda, CPA, CIRP, LIT  
Managing Partner

Title	AA2688-R - Second Report Final
File name	Second_Report_of_..._5_2025_FINAL.pdf
Document ID	4c5fda9a0aa139a96e6266ec7889dc68cca982d9
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 SENT	<b>05 / 05 / 2025</b> 14:26:39 UTC-4	Sent for signature to Mukul Manchanda (mmanchanda@spergel.ca) from msispergelinc@gmail.com IP: 104.171.204.20
 VIEWED	<b>05 / 05 / 2025</b> 14:28:27 UTC-4	Viewed by Mukul Manchanda (mmanchanda@spergel.ca) IP: 161.123.127.128
 SIGNED	<b>05 / 05 / 2025</b> 14:28:51 UTC-4	Signed by Mukul Manchanda (mmanchanda@spergel.ca) IP: 223.233.68.32
 COMPLETED	<b>05 / 05 / 2025</b> 14:28:51 UTC-4	The document has been completed.

## APPENDIX 1



ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

COUNSEL SLIP/ENDORSEMENT

COURT FILE NO.: CV-23-00702043-00CL DATE: 4 August 2023

NO. ON LIST: 5

TITLE OF PROCEEDING: ROYAL BANK OF CANADA v. 2668144 ONTARIO INC. et al.

BEFORE JUSTICE: KIMMEL

PARTICIPANT INFORMATION

For Plaintiff, Applicant, Moving Party, Crown:

Name of Person Appearing	Name of Party	Contact Info
Catherine Francis	Lawyer for the Plaintiff, ROYAL BANK OF CANADA	<a href="mailto:cfrancis@mindengross.com">cfrancis@mindengross.com</a>

For Defendant, Respondent, Responding Party, Defence:

Name of Person Appearing	Name of Party	Contact Info
James Smith	Lawyer for the Defendants	<a href="mailto:jsmith@rzcclaw.com">jsmith@rzcclaw.com</a>

For Other, Self-Represented:

Name of Person Appearing	Name of Party	Contact Info

**ENDORSEMENT OF JUSTICE KIMMEL:**

1. Counsel attended and advised that the parties had resolved this receivership application on the basis of a consent order that will only take effect if the debtors' are unable to complete the transaction for the sale of 989 Ward Street, Smith-Ennismore-Lakefield, Ontario under agreement of purchase and sale dated July 12, 2023 and scheduled to close on September 28, 2023. They have negotiated various events that could "trigger" the receivership becoming effective that are reflected in the consent order that they have provided to the court, that they say is otherwise is consistent with the Commercial List model order for the appointment of a receiver.
2. Order to go on consent in the form signed by me today.

A handwritten signature in dark ink, appearing to read "Kimmel J.", with a stylized, cursive script.

KIMMEL J.

## APPENDIX 2



Court File No. CV-23-00702043-00CL

ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

THE HONOURABLE MADAM

)

FRIDAY, THE 4<sup>TH</sup>

JUSTICE KIMMEL

)

DAY OF AUGUST, 2023

)

ROYAL BANK OF CANADA

Plaintiff

- and -

**2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN**

Defendants

## ORDER

(appointing Receiver)

**THIS MOTION** made by the Plaintiff for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "**BIA**") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "**CJA**") appointing msi Spergel inc. as receiver [and manager] (in such capacities, the "**Receiver**") without security, of all of the assets, undertakings and properties of 2668144 Ontario Inc. (the "**Debtor**") acquired for, or used in relation to a business carried on by the Debtor, was heard this day at 330 University Avenue, Toronto, Ontario.

**ON READING** the affidavit of Michael Foster sworn June 30, 2023 and the Exhibits thereto and on hearing the submissions of counsel for the Plaintiff and the Debtor, and on consent of the Debtor, and on reading the consent of msi Spergel inc. to act as the Receiver,



## **SERVICE**

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

## **APPOINTMENT**

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

## **RECEIVER'S POWERS**

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

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Debtor, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all

or any part of the business, or cease to perform any contracts of the Debtor;

- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Debtor or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Debtor and to exercise all remedies of the Debtor in collecting such monies, including, without limitation, to enforce any security held by the Debtor;
- (g) to settle, extend or compromise any indebtedness owing to the Debtor;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Debtor, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Debtor, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;

- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
  - (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
    - (i) without the approval of this Court in respect of any transaction not exceeding \$10,000.00, provided that the aggregate consideration for all such transactions does not exceed \$50,000.00; and
    - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;
- and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, [or section 31 of the Ontario *Mortgages Act*, as the case may be,] shall not be required, and in each case the Ontario *Bulk Sales Act* shall not apply.
- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
  - (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;

- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Debtor;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Debtor, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Debtor;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (r) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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

#### **DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER**

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

Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

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

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

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

#### **NO PROCEEDINGS AGAINST THE RECEIVER**

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

#### **NO PROCEEDINGS AGAINST THE DEBTOR OR THE PROPERTY**

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

#### **NO EXERCISE OF RIGHTS OR REMEDIES**

10. **THIS COURT ORDERS** that all rights and remedies against the Debtor, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "**eligible financial contract**" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Debtor to carry on any business which the Debtor is not lawfully entitled to carry on, (ii) exempt the Receiver or the Debtor from compliance with

statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

### **NO INTERFERENCE WITH THE RECEIVER**

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

### **CONTINUATION OF SERVICES**

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

### **RECEIVER TO HOLD FUNDS**

13. **THIS COURT ORDERS** that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post**

**Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

## **EMPLOYEES**

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

## **PIPEDA**

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



## LIMITATION ON ENVIRONMENTAL LIABILITIES

16. **THIS COURT ORDERS** that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

## LIMITATION ON THE RECEIVER'S LIABILITY

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

## RECEIVER'S ACCOUNTS

18. **THIS COURT ORDERS** that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a

charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

#### **FUNDING OF THE RECEIVERSHIP**

21. **THIS COURT ORDERS** that the Receiver be at liberty and it is hereby empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$200,000.00 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the

Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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

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

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

#### **SERVICE AND NOTICE**

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

26. **THIS COURT ORDERS** that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices

or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or facsimile transmission to the Debtor's creditors or other interested parties at their respective addresses as last shown on the records of the Debtor and that any such service or distribution by courier, personal delivery or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

## **GENERAL**

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

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

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

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

31. **THIS COURT ORDERS** that the Plaintiff shall have its costs of this motion, up to and including entry and service of this Order, provided for by the terms of the Plaintiff's

security or, if not so provided by the Plaintiff's security, then on a substantial indemnity basis to be paid by the Receiver from the Debtor's estate with such priority and at such time as this Court may determine.

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

33. **THIS COURT ORDERS** that, notwithstanding any other provision of this Order, the appointment of the Receiver under this Order shall not take effect until the earlier of the following:

- (a) Oscar Liang or his assignee (the "**Purchaser**"), the purchaser of the real property at 989 Ward St. in the municipality of Smith-Ennismore-Lakefield (the "**Real Property**") pursuant to an Agreement of Purchase and Sale dated July 12, 2023 between the Purchaser and the Debtor (the "**APS**") advises that he will not be waiving the conditions under the APS;
- (b) September 11, 2023, unless the Debtor furnishes evidence to the Plaintiff prior to September 11, 2023 that the Purchaser has waived the conditions under the APS or the conditional date under the APS has been extended with the prior written approval of the Plaintiff, acting reasonably;
- (c) September 29, 2023, unless the sale of the Real Property has closed on September 28, 2023 or the closing date has been extended with the prior written approval of the Plaintiff, acting reasonably;

(d) The date of termination of the APS.



Digitally signed by  
Jessica Kimmel  
Date: 2023.08.04  
12:26:13 -04'00'

---

## SCHEDULE "A"

### RECEIVER CERTIFICATE

CERTIFICATE NO. \_\_\_\_\_

AMOUNT \$ \_\_\_\_\_

1. THIS IS TO CERTIFY that msi Spergel inc., the receiver (the "**Receiver**") of the assets, undertakings and properties 2668144 Ontario Inc. acquired for, or used in relation to a business carried on by the Debtor, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "Court") dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_ (the "**Order**") made in an action having Court file number \_\_-CL-\_\_\_\_\_, has received as such Receiver from the holder of this certificate (the "Lender") the principal sum of \$\_\_\_\_\_, being part of the total principal sum of \$\_\_\_\_\_ which the Receiver is authorized to borrow under and pursuant to the Order.

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

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

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

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

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

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

DATED the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

msi Spergel inc., solely in its capacity  
as Receiver of the Property, and not in its  
personal capacity

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

Name:

Title:



ROYAL BANK OF CANADA  
Plaintiff

-and- 2668144 ONTARIO INC., et al.

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

Proceeding commenced at Toronto

**ORDER**

**MINDEN GROSS LLP**  
Barristers and Solicitors  
2200 - 145 King Street West  
Toronto, ON M5H 4G2

**Rachel Moses** (LSO# 42081V)  
rmoses@mindengross.com  
Tel: 416-369-4115

Lawyers for the Plaintiff,  
Royal Bank of Canada

## APPENDIX 3

**Court File No. CV-23-00702043-00CL**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

**B E T W E E N:**

**ROYAL BANK OF CANADA**

**Applicant**

**and**

**2668144 ONTARIO INC., ASMINUR TAHAMAN and SHAKIVE RAHAMAN**

**Respondents**

**FIRST REPORT OF MSI SPERGEL INC.  
IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF  
2668144 ONTARIO INC.**

**FEBRUARY 26, 2024**

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## **APPENDICES**

1. Endorsement of The Honourable Madam. Justice Kimmel dated August 4, 2023
2. Receivership Order dated August 4, 2023
3. Phase II Environmental Report of A&A Environmental Consultants dated October 23, 2023
4. Delineation Report of A&A Environmental Consultants dated January 9, 2024
5. Remediation Proposal Submitted by A&A Environmental Consultants dated January 16, 2024
6. Email from Dr. Ali Rasoul dated January 17, 2024
7. Fee Affidavit of Philip Gennis sworn February 26, 2024
8. Fee Affidavit of Thomas Masterson sworn February 21, 2024
9. Receiver's Interim Statement of Receipts and Disbursements as at February 26, 2024

## **I. APPOINTMENT AND BACKGROUND**

1. This report (the “**First Report**”) is filed by msi Spergel inc. (“**Spergel**”), in its capacity as the Court-appointed receiver (in such capacity, the “**Receiver**”) of 2668144 Ontario Inc. (“**2668**” or the “**Company**”).
2. 2668 is a Canadian owned, private corporation incorporated pursuant to the laws of the Province of Ontario.
3. 2668 is the owner of the real property located at 989 Ward Street, Bridgenorth, Ontario (the “**Real Property**”). 2668 operated an Esso Gas Station from the Real Property. The Company has ceased operating the gas station.
4. On July 10, 2023, Royal Bank of Canada (“**RBC**” or the “**Bank**”) moved by way of an application for appointment of a receiver. The Honourable Madam Justice Kimmel of the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) issued an endorsement on August 4, 2023 (the “**August Endorsement**”).
5. The August endorsement provided for a consent receivership order which would only take effect if the Company was unable to complete the transaction for the sale of the Real Property under an Agreement of Purchase and Sale dated July 12, 2023, with a specified a closing date of September 28, 2023 (the “**2023 Transaction**”).

6. The 2023 Transaction failed to close as scheduled and Spergel was appointed as the Receiver of all of the assets, undertakings and properties of the Company, including the Real Property (collectively, the “**Property**”). Attached to this First Report as **Appendix ”1” and “2”**, respectively, are copies of the August Endorsement and the Receivership Order.
7. The Receiver retained Harrison Pensa LLP (the “**Receiver’s Counsel**”) as its independent legal counsel.

## **II. PURPOSE OF THIS FIRST REPORT AND DISCLAIMER**

8. The purpose of this First Report is to advise the Court as to the steps taken by the Receiver to date in these proceedings and to seek Orders from the Court, including
  - a) approving this First Report and the actions and activities of the Receiver described herein;
  - b) increasing the Receiver’s Borrowings Charge (as defined in the Receivership Order) from \$200,000 to \$500,000;
  - c) authorizing the Sales Process as detailed and defined herein in respect of the Real Property;
  - d) authorizing the Receiver to take such steps as are necessary and appropriate to facilitate the Sales Process (as defined herein) and authorizing the Receiver to take all necessary actions to remediate, the environmental issues present at the Real Property;

- e) releasing and discharging the Receiver from any and all liability that the Receiver now has or may hereafter have by reason of, or in any way arising out of the environmental issues at the Real Property, save and except for any gross negligence or wilful misconduct on the Receiver's part;
- f) approving the Receiver's Interim Statement of Receipts and Disbursements as at February 26, 2024; and
- g) approving the fees and disbursements of the Receiver and Receiver's Counsel to and including January 31, 2024.

Disclaimer

- 9. The Receiver will not assume responsibility or liability for losses incurred by the reader as a result of the circulation, publication, reproduction or use of this First Report for any other purpose than intended.
- 10. In preparing this First Report, the Receiver has relied upon certain information found on site and/or provided to it by the management of the Company including, without limitation, past financial performance, and other financial information. The Receiver has not performed an audit or verification of such information for accuracy, completeness or compliance with Accounting Standards for Private Enterprises or International Financial Reporting Standards. Accordingly, the Receiver expresses no opinion or other forms of assurance with respect to such information. Future oriented financial information relied upon in this First Report is based on assumptions regarding future events, actual results achieved may vary from this information and these variations may be material.



11. All references to dollars in this First Report are in Canadian currency unless otherwise noted.

### III. RECEIVER'S ACTIVITIES

12. A copy of the Receivership Order was provided to the Company. In addition, the Receiver prepared its statutory Notice and Statement of the Receiver in accordance with subsections 245(1) and 246(1) of the *Bankruptcy and Insolvency Act* (Canada) ("**BIA**") and mailed same to all creditors known to the Receiver.
13. Since the effective date of the appointment of the Receiver on September 11, 2023, the Receiver directly or through the Receiver's Counsel attended to the following:
  - a) secured possession of the Real Property and to all necessary repairs where applicable;
  - b) arranged for insurance on the Real Property and other assets;
  - c) communicating with utility companies and arranging for continuation of supply;
  - d) arranged for snow removal during the winter months;
  - e) arranged for alarm service and regular site (at least three (3) times per week) inspections by a property manager engaged by the Receiver;
  - f) communicated with the Canada Revenue Agency ("**CRA**");

- g) obtained two appraisals of the Real Property;
- h) obtained sales and marketing proposals from two commercial realtors and
- i) engaged the services of an environmental consultant to conduct a Phase II Environmental Assessment and a Soil and Groundwater Delineation Assessment which is discussed in greater detail below.

#### IV. REAL PROPERTY

- 14. As noted previously in this First Report, 2668 owns the Real Property. The Receiver retained the services of Colliers International (**"Colliers"**) and Wagner, Andrews & Kovacs Ltd. (**"Wagner"**) to provide an appraisal of the value of the Real Property (the **"Appraisals"**). The Receiver also engaged the services of A&A Environmental Consultants Inc. (**"A&A"**) to prepare a Phase II Environmental Assessment Report related to the Real Property.
- 15. On October 30, 2023, A&A provided a Phase II Environmental Site Assessment (**"A&A's Phase II Report"**) for the Real Property. A&A's Phase II Report discovered exceedances in both soil and groundwater samples and A&A recommended that a delineation assessment should be conducted to identify the extent of the identified impacts. Subsequently, the Receiver engaged A&A to conduct the delineation assessment. Attached to this First Report as **Appendix "3"** is a copy of the A&A Phase II Report.
- 16. On January 9, 2024, A&A provided the Receiver with the delineation assessment report with respect to the Real Property (**"A&A's Delineation Report"**). A&A's

Delineation Report confirmed the contamination on site. A&A further recommended a cleanup program to reduce the identified impacts to below applicable The Ministry of the Environment, Conservation and Parks guidelines. In addition, A&A recommended that all monitoring wells should be maintained in accordance with the provisions of Ontario Regulation 903 including particular attention to ensuring surface casings are properly sealed and protected from damage due to winter maintenance. Attached to this First report as **Appendix “4”** is a copy of A&A’s Delineation Report.

17. On January 16, 2024, A&A provided a quotation for the cleanup/remediation of the contaminated soil and groundwater at the Real Property (the “**A&A Cleanup Proposal**”). Attached to this First Report as **Appendix “5”** is a copy of the A&A Cleanup Proposal. Subsequent to receipt of the A&A Cleanup Proposal, the Receiver participated in a lengthy conversation with A&A regarding the scope of the work and the potential for fully remediating the Real Property. On January 17, 2024, the Receiver received an email from Dr. Ali Rasoul of A&A providing conclusions and recommendations to address the contamination at the Real Property. Attached to this First Report as **Appendix “6”** is a copy of the email from Dr. Ali Rasoul.
18. The Receiver has discussed this issue with RBC, the senior secured creditor of the Company. RBC has advised that it is in support of carrying out the cleanup/remediation of the Real Property as outlined in the A&A Cleanup Proposal and has agreed to advance funds to the Receiver to fund the remediation under the auspices of a Receiver’s Certificate to be issued to RBC with respect to the

funding. Accordingly, the Receiver is seeking an Order from the Court authorizing the Receiver to take all necessary actions to remediate, as is required, the environmental issues present at the Real Property and increase the Receiver's Borrowing Charge

## **V. PROPOSED SALES PROCESS**

19. Pursuant to paragraph 3(j) of the Receivership Order, the Receiver is empowered and authorized to, amongst other things, market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate.
20. Accordingly, the Receiver is proposing that the following sale process be followed in relation to the Real Property (the "**Sales Process**"):
  - a) the Receiver will:
  - b) complete the remediation of the Real Property as described in the A&A Cleanup Proposal;
    - i. select a commercial real estate broker from the two sales and marketing proposals received;
    - ii. list the Real Property on the multiple listing service in accordance with the marketing plan of the chosen real estate broker at listing

price in accordance with advice of the real estate broker and the Appraisals; and

- iii. enter into an agreement of purchase and sale, subject to approval of the Court on a subsequent motion brought by the Receiver, with the successful purchaser.

## **VI. PROFESSIONAL FEES AND DISBURSEMENTS**

21. Attached hereto as **Appendix “7”** is the Affidavit of Philip Gennis sworn February 26, 2024, which incorporates by reference a copy of the Receiver’s time dockets pertaining to the receivership of 2668 to and including January 31, 2024, in the amount of \$39,067.98 inclusive of disbursements and HST. This represents a total of 97.29 hours at an average rate of \$355.29 per hour before HST.
22. Attached hereto as **Appendix “8”** to this First Report is the Affidavit of Thomas Masterson, sworn February 21, 2024, which incorporates by reference a copy of the time dockets of the Receiver’s Counsel for the period to and including February 20, 2024, in the amount of \$8,187.42 inclusive of disbursements and HST.
23. The Receiver has reviewed the accounts of the Receiver’s Counsel and is of the view that all the work set out in these accounts was carried out and was necessary, that the hourly rates of the lawyers who worked on this matter were reasonable in light of the services required and that the services were carried out by lawyers with the appropriate level of experience.

## **VII. FUNDING OF THE RECEIVERSHIP**

24. Pursuant to paragraph 21 of the Receivership Order, the Receiver is empowered to borrow by way of a revolving credit or otherwise, such monies from time to time as it may considers necessary or desirable, provided that the outstanding principal amount does not exceed \$200,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by the Receivership Order, including interim expenditures.
25. In accordance with the above, the Receiver has borrowed \$60,000 from RBC to deal with the operational and environmental issues related to the Real Property. As at February 26, 2024, the Receiver has \$7,609.74 in the receivership estate's trust account which is mostly earmarked for payment of cost associated with operational expenses for the next six months. In order to fund the remediation, the Receiver will be required to borrow further funds over and above the current borrowing power still available to the Receiver under the Receivership Order. Accordingly, the Receiver is requesting that the Court increases the Receiver's Borrowing Charge (as defined in the Receivership Order) from \$200,000 to \$500,000.

**I. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**AS AT FEBRUARY 26, 2024**

1. Attached hereto as **Appendix "9"** is a copy of the Interim Statement of Receipts and Disbursements as at February 26, 2024 prepared by the Receiver.

**II. RECOMMENDATIONS**

2. The Receiver respectfully requests that this Honourable Court grant the relief sought in this First Report.

All of which is respectfully submitted.

Dated at Toronto, this 26th, day of February 2024

**msi Spergel inc.,**  
solely in its capacity as Court-appointed  
Receiver of 2668144 Ontario Inc. and not  
in any corporate or personal capacities

Per:



---

Mukul Manchanda, CPA, CIRP, LIT

**I. RECEIVER'S INTERIM STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**AS AT FEBRUARY 26, 2024**

1. Attached hereto as **Appendix "9"** is a copy of the Interim Statement of Receipts and Disbursements as at February 26, 2024 prepared by the Receiver.

**II. RECOMMENDATIONS**

2. The Receiver respectfully requests that this Honourable Court grant the relief sought in this First Report.

All of which is respectfully submitted.

Dated at Toronto, this 26th, day of February 2024

**msi Spergel inc.,**  
solely in its capacity as Court-appointed  
Receiver of 2668144 Ontario Inc. and not  
in any corporate or personal capacities

Per:



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Mukul Manchanda, CPA, CIRP, LIT



## APPENDIX 4



ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

**COUNSEL/ENDORSEMENT SLIP**

COURT FILE NO.: CV-23-00702043-00CL

DATE: March 20, 2024

NO. ON LIST: 1

TITLE OF PROCEEDING: Royal Bank of Canada v. 2668144 Ontario Inc. et al

BEFORE: Mr. Justice Osborne

**PARTICIPANT INFORMATION**

**For the Moving Party:**

Name of Person Appearing	Name of Party	Contact Info
Melinda Vine	Counsel for the Receiver (msi Spergel Inc.)	mvine@harrisonpensa.com

**For Defendant, Respondent, Responding Party:**

Name of Person Appearing	Name of Party	Contact Info
---	---	---

**ENDORSEMENT OF JUSTICE OSBORNE:**

[1] Msi Spergel Inc., in its capacity as Receiver, seeks an order:

- a. approving the First Report of the Receiver dated February 26, 2024 and the activities of the Receiver described therein;
- b. increasing the Receiver's Borrowings Charge from \$200,000 to \$500,000;
- c. approving the sales and marketing process in respect of the Property at 989 Ward Street, Bridgenorth Ontario (the "SISP") as fully described in the First Report;

- d. releasing and discharging the Receiver from any and all liability arising out of the proposed Environmental Remedial Work proposed to be completed at the Property, save for gross negligence or wilful misconduct;
- e. approving the Statement of Receipts and Disbursements; and
- f. approving of the fees of the Receiver and its counsel.

- [2] Defined terms in this Endorsement have the meaning given to them in my earlier Endorsements made in this proceeding or in the motion materials including the First Report, unless otherwise stated.
- [3] RBC is the senior secured creditor. The Debtor is indebted to the bank in the approximate amount of \$1,536,844.49 advanced under several credit facilities.
- [4] The relief sought today is unopposed, and is strongly supported by RBC.

#### **Borrowings Charge**

- [5] The proposed increase in the Borrowings Charge results from the anticipated additional funds required to deal with the estate, including in significant part the completion of the proposed Environmental Remedial Work. RBC supports the proposed increase.
- [6] I have reviewed the First Report and the Appendices thereto and in particular the proposed Environmental Remedial Work as reflected in the Phase II Environmental Report dated October 23, 2023, the Delineation Report dated January 9, 2024 and the Remediation Proposal dated January 16, 2024.
- [7] I am satisfied that the proposed increase in the Borrowings Charge is appropriate given the anticipated remedial work to be done which is supported as to both scope and estimated price by the Receiver and RBC as senior secured creditor.

#### **SISP**

- [8] The proposed SISP contemplates the commissioning of appraisals, sales and marketing proposals, and listing the Property for sale on MLS, together with related matters, all leading to a sale proposed to occur after completion of the proposed Environmental Remedial Work.
- [9] This Court has held that when considering a sales solicitation process, including the use of a stalking horse bid, the Court should assess the following factors (See: *CCM Master Qualified Fund v. Bluetip Power Technologies*, 2012 ONSC 1750 at para. 6):
  - a. the fairness, transparency and integrity of the proposed process;

- b. the commercial efficacy of the proposed process in light of the specific circumstances facing the receiver; and
- c. whether the sales process will optimize the chances, in the particular circumstances, of securing the best possible price for the assets up for sale.

[10] These factors are to be considered in light of the well-known *Soundair* Principles, which, while applicable to the test for approving a transaction following a sales process, not surprisingly track the same principles applicable to that process itself. (See *Royal Bank of Canada v. Soundair Corp.*, (1991), 4 O.R. (3d) 1 (Ont. C.A.) at para. 16):

- a. whether the party made a sufficient effort to obtain the best price and to not act improvidently;
- b. the interests of all parties;
- c. the efficacy and integrity of the process by which the party obtained offers;  
and
- d. whether the working out of the process was unfair.

[11] In *Nortel Networks Corporation (Re)*, [2009] O.J. No. 3169, 2009 CanLII 39492 (ONSC), Morawetz, J. (now Chief Justice Morawetz) described several factors to be considered in a determination of whether to approve a proposed sales process, including the following. While that was a CCAA proceeding, the same factors apply to a sale in the context of a receivership:

- a. is a sale transaction warranted at this time?
- b. will it benefit the whole economic community?
- c. do any of the debtor's creditors have a *bona fide* reason to object to a sale?  
and
- d. is there a better viable alternative?

[12] For the reasons set out in the First Report, I am satisfied that the proposed SISP is appropriate here since the above factors have been satisfied, and the SISP should be approved.

#### **Environmental Remediation Work and Release and Discharge of the Receiver**

[13] The proposed Environmental Remediation Work is set out in the environmental consultant reports appended to the Third Report referenced above. As set out in the Environmental Report of A&A Environmental Consultants Inc. dated October 30, 2023, the Property does

not meet certain environmental standards. This is not surprising, given its prior use as a gas station. The Environmental Report recommends that a remediation cleanup program be undertaken to reduce the environmental contamination of the Property to within acceptable guidelines.

- [14] I defer to the judgment of the Receiver, supported by the environmental consultant it has engaged, that the work is appropriate, necessary and will be accretive to the value of the estate for the benefit of all stakeholders. I am reinforced in this deference by the fact that the senior secured creditor fully supports the expenditure for the proposed work, and by the fact that no other party opposes it.
- [15] However, in my view it is not appropriate to grant at this time a release and discharge of the Receiver in respect of any liability arising out of the proposed Environmental Remediation Work, (recognizing that the proposed release would exclude gross negligence or wilful misconduct).
- [16] Having heard my concerns, both the Receiver and RBC as senior secured creditor are content to proceed with the proposed work absent that release and are therefore content with a form of order that does not include that relief. It follows that the proposed increase in the Borrowings Charge remains appropriate as it is the intention of the Receiver to proceed with those remediation efforts in any event.
- [17] However, in the circumstances, it is appropriate that I explain, at least in brief, the basis for my concerns.
- [18] Parliament and the Ontario legislature have already provided certain relevant statutory protections.
- [19] A trustee or a receiver is not personally liable as such for any environmental condition that arose or environmental damage that occurred before or after its appointment unless it is established that the condition arose or the damage occurred as a result of the receiver's gross negligence: *Bankruptcy and Insolvency Act*, R.S.C. 1985, c.B-3 (the "*BIA*"), s.14.06(2).
- [20] Protection is afforded to secured creditors and secured creditor representatives from orders that are issued by the Ministry of the Environment, Conservation Parks in certain specific circumstances set out in the *Environmental Protection Act*, R.S.O. 1990, c.E.19 (the "*EPA*") and particularly section 168.17 thereof.
- [21] A "secured creditor" is defined in the *EPA* as:

a person who holds a mortgage, hypothec, pledge, charge, lien, security interest, encumbrance or privilege on or against property, but does not include a person who has taken possession or control of the property.

[22] The actions that may be taken by secured creditors and which attract the statutory protection include, as provided for in sections 168.17(2) 2 and 3:

- a. any action taken for the purpose of conducting, complete or confirming an investigation relating to the secured property;
- b. any action taken for the purpose of preserving or protecting the secured property including action to:
  - i. ensure the supply of water, sewage services, electricity, artificial or natural gas, steam, hot water, heat or maintenance;
  - ii. secure the property by means of locks, gates, fences, security guards or other means;
  - iii. ensure that the property is insured under a contract of insurance; or
  - iv. pay taxes due or collect rents owing with respect to the property;
- c. any action taken on the secured property for the purpose of responding to:
  - i. any danger to the health or safety of any person that results from the presence or discharge of a contaminant on, in or under the property;
  - ii. any impairment or serious risk of impairment of the quality of the natural environment for any use that can be made of it that results from the presence or discharge of a contaminant on, in or under the property; or
  - iii. any injury or damage or serious risk of injury or damage to any property or to any plant or animal life that results from the presence or discharge of a contaminant on, in or under the property.

[23] In addition, section 168.26 of the *EPA* creates a category of exemptions for a person who conducts, completes or confirms an investigation or who takes any action to reduce the concentration of contaminants in, on or under a property from being categorized as in occupation of the source of contaminant or a person in charge, management or control of a source of contaminant.

[24] The release and discharge language sought by the Receiver is based on its position that the proposed Environmental Remedial Work is an action taken by the Receiver to respond to damage at the Property, with the result that the Receiver is entitled to the statutory protection against any order that may be made in relation to the Environmental Remedial Work undertaken.

- [25] Counsel for the Receiver submitted that there appears to be no guidance one way or the other in the jurisprudence as to that interpretation of the *EPA*, with the result that it requested the release and discharge language.
- [26] The Receiver submits that the proposed Environmental Remedial Work is for the benefit of the estate and will improve the Property, and further that it has taken all necessary care in identifying and reporting on the environmental issues, with the result that it should be released and discharged from any liability it now has or may hereafter have arising out of the proposed Environmental Remedial Work, save and except for gross negligence or wilful misconduct, all in accordance with the *BIA* and the *EPA*.
- [27] In my view, such a prophylactic or anticipatory release and discharge should not be granted at this time.
- [28] To be clear, I accept the submissions of the Receiver summarized above that it has acted appropriately. I also accept that completion of the proposed work will add value to the Property. The fact that a property without environmental contaminants in the soil would have a greater value than property with contaminants present, seems self-evident.
- [29] The question of whether the expected increase in the value of a property exceeds the cost of the remediation is another issue. Should the property be sold “as is” at a reduced price, or remediated and sold at what would presumably be a higher price?
- [30] I defer to the judgment of the Receiver in that regard, consistent with the well-established reluctance on the part of courts to second-guess the expertise and considered business decisions of their receivers in arriving at their recommendations: see *Regal Constellation Hotel Ltd., Re*, 2004 CanLII 206 (ONCA) at para. 23.
- [31] However, in my view it is not appropriate for the Court to grant at this stage what is effectively declaratory relief and moreover is declaratory relief that is anticipatory in nature since the proposed remediation work has not yet been undertaken.
- [32] The statutory protections afforded to receivers and secured creditors (such as the secured creditor here who is funding and supporting the proposed Environmental Remediation Work) are as set out in the statutory provisions summarized above. Those protections have been crafted and framed by Parliament and the legislature.
- [33] In my view, the issue of whether those protections apply to any remediation efforts is best determined on the basis of a full record and not in a factual vacuum. I appreciate that this means that the work would have to be undertaken before the issue arises, but a court would then have the factual matrix within which to determine the issue and evaluate the conduct as against the statutory protection provisions.

[34] I also appreciate that this means that in some circumstances, a receiver or a secured creditor may decline to undertake the work in the first place. However, this risk does not provide a sufficient basis here for what amounts to a “pre-determination” of the issue of whether conduct that has not yet occurred falls within the sphere of statutory protection or not.

[35] There is a general reluctance on the part of the courts to grant declaratory relief and determine issues in the absence of a full evidentiary record. In *Bryton Capital Corp. GP Ltd. v. CIM Bayview Creek Inc.* (2023), 2023 CarswellOnt 7509, 2023 ONCA 363 (Ont. C.A.), the Ontario Court of Appeal upheld the decision of Cavanagh, J. declining to grant declaratory relief that would have extinguished certain potential claims or insulated potential challenges to rights that were being granted.

[36] The Court of Appeal concluded that the proposed declaratory relief was anticipatory in nature and went beyond the normal scope of declaratory relief as recently described by the Supreme Court of Canada in *S.A. v. Metro Vancouver Housing Corp.*, 2019 CarswellBC 98, 2019 CarswellBC 99, 2019 SCC 4, 2019 CSC 4, 19 B.C.L.R. (6th) 1, 430 D.L.R. (4th) 621, [2019] 4 W.W.R. 1, [2019] 1 S.C.R. 99 (S.C.C.), at para. 60:

Declaratory relief is granted by the courts on a discretionary basis, and may be appropriate where (a) the court has jurisdiction to hear the issue, (b) the dispute is real and not theoretical, (c) the party raising the issue has a genuine interest in its resolution, and (d) the responding party has an interest in opposing the declaration being sought.

[37] In my view, the same analysis applies here, with the result that the proposed release and discharge language amounts effectively to a declaration in advance that the proposed Environmental Remediation Work falls within the scope of the statutory protections provided for in the *BIA* and/or the *EPA*, and should not be granted at this time.

[38] Finally, such relief should be sought on notice to the environmental regulator in any event.

#### **Approval of the Receiver’s Conduct and Fees**

[39] I have reviewed fee affidavits of the Receiver and its counsel respectively, together with the copies of the accounts appended as Exhibits to those affidavits. In my view, the fees are reasonable, appropriate and are reflective of work properly undertaken by the Receiver and its counsel that was appropriate, reasonable and in accordance with the mandate given to the Receiver in the original Appointment Order: see *Bank of Nova Scotia v. Diemer*, 2014 ONCA 851 (CanLII), at paras. 33 and 45.

[40] The fees of the Receiver and its counsel are approved. The Statement of Receipts and Disbursements is also appropriate and is approved.



**Result and Disposition**

- [41] As stated above, the Receiver, supported by RBC, was content that its motion be granted without the release and discharge language related to the Environmental Remediation Work.
- [42] The balance of the relief sought is appropriate and is granted.
- [43] Order to go in the form signed by me today which is effective immediately and without the necessity of issuing and entering.

Olson, J.

## APPENDIX 5

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

THE HONOURABLE	)	WEDNESDAY, THE 20TH
	)	
JUSTICE OSBORNE	)	DAY OF MARCH, 2024

B E T W E E N:

ROYAL BANK OF CANADA

Plaintiff

- and -

2668144 ONTARIO INC., ASMINUR TAHAMAN and SHAKIVE RAHAMAN

Defendants

**ORDER**

THIS MOTION, made by msi Spergel inc., in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertakings, property and assets of 2668144 Ontario Inc., appointed pursuant to the Order of the Honourable Justice Kimmel dated August 4, 2023, for an order:

1. That the time for service, filing and confirmation of the Notice of Motion and the Motion Record be abridged so that this motion is properly returnable today, and dispensing with further service and confirmation hereof;
2. Approving the Receiver's First Report to the Court dated February 26, 2024 (the "**First Report**") and the activities and conduct of the Receiver as detailed therein and that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way the approval of the First Report;
3. Approving the increase of the Receiver's Borrowings Charge under the Appointment Order from \$200,000.00 to \$500,000.00;

4. Approving the sales and marketing process in respect of the Property (as defined in the Appointment Order) and the Debtor's real property municipally known as 989 Ward Street, Bridgenorth, Ontario (the "**Real Property**") as set out in the First Report (collectively the "**Sales Process**");
5. Authorizing the Receiver to take such steps as are necessary and appropriate to facilitate the Sales Process and authorizing the Receiver to take all necessary action to remediate as is required the environmental issues (the "**Environmental Remedial Work**") present at the Real Property as identified in the report of A & A Environmental Consultants Inc. dated January 9, 2024;
6. Approving the Statement of Receipts and Disbursements of the Receiver as detailed in the First Report;
7. Approving the fees of the Receiver and its counsel, Harrison Pensa LLP (the "**Professional Fees**"), and payment of same; and,
8. Such further and other relief as counsel may request and this honourable court may permit,

was heard this day by judicial telephone conference via Zoom at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion dated March 11, 2024, the First Report, and on hearing the submissions of counsel for the Receiver and all other counsel and parties present, as properly served as appears from the affidavit of Isabelle Stacey sworn March 11, 2024, filed;

1. THIS COURT ORDERS that the time for service, filing and confirmation of the Notice of Motion and the Motion Record be and is abridged so that this motion is properly returnable today and hereby dispenses with further service and confirmation hereof.
2. THIS COURT ORDERS that the First Report and the activities and conduct of the Receiver as detailed therein, be and are approved; provided however, that only the Receiver, in its personal capacity and only with respect to its own personal liability, shall be entitled to rely upon or utilize in any way such approval.
3. THIS COURT ORDERS that the Receiver's Borrowings Charge under the Appointment Order is hereby increased to \$500,000.00.
4. THIS COURT ORDERS that the Sales Process is hereby approved.

5. THIS COURT ORDERS that the Receiver is authorized to take such steps as are necessary and appropriate to facilitate the Sales Process and is authorized to take all necessary action to undertake and complete the Environmental Remedial Work as is required at the Real Property.
6. THIS COURT ORDERS that the Statement of Receipts and Disbursements as detailed in the First Report be approved.
7. THIS COURT ORDERS that the Professional Fees and payment of same are hereby approved.

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)

ROYAL BANK OF CANADA

v.

2668144 ONTARIO INC., et al.

Plaintiff

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

PROCEEDING COMMENCED AT  
TORONTO, ONTARIO

**ORDER**

**HARRISON PENZA <sup>LLP</sup>**

Barristers & Solicitors

130 Dufferin Avenue, Suite 1101

London, Ontario N6A 5R2

**Timothy C. Hogan (LSO #36553S)**

**Melinda Vine (LSO #53612R)**

Tel : (519) 679-9660

Fax: (519) 667-3362

Email: [thogan@harrisonpensa.com](mailto:thogan@harrisonpensa.com)  
[mvine@harrisonpensa.com](mailto:mvine@harrisonpensa.com)

Lawyers for the Receiver,  
msi Spergel inc.

## APPENDIX 6

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**From:** Gordon, Aaron (MECP) <[Aaron.Gordon@ontario.ca](mailto:Aaron.Gordon@ontario.ca)>  
**Sent:** Wednesday, March 20, 2024 7:20:22 AM  
**To:** Mukul Manchanda <[mmanchanda@spergel.ca](mailto:mmanchanda@spergel.ca)>  
**Cc:** Bradley, David (He/Him) (MECP) <[David.Bradley@ontario.ca](mailto:David.Bradley@ontario.ca)>; Redmond, Courtney (She/Her) (MECP) <[Courtney.Redmond@Ontario.ca](mailto:Courtney.Redmond@Ontario.ca)>; Stephenson, Kyle (MECP) <[Kyle.Stephenson@ontario.ca](mailto:Kyle.Stephenson@ontario.ca)>; Castro, Victor (MECP) <[Victor.Castro@ontario.ca](mailto:Victor.Castro@ontario.ca)>; McCulloch, Paul (He/Him) (MECP) <[Paul.McCulloch@ontario.ca](mailto:Paul.McCulloch@ontario.ca)>; Jacob, Justin (He/Him) (MECP) <[Justin.Jacob@ontario.ca](mailto:Justin.Jacob@ontario.ca)>  
**Subject:** 989 Ward Street Bridgenorth, Ontario

Good Morning,



My name is Aaron Gordon and I am an Environmental Compliance Officer with the Ministry of Environment, Conservation and Parks. I am writing in regards to the property located at 989 Ward Street, Bridgenorth (Selwyn), Ontario, for which you have recently become the Receiver of. I have recently attended the property, and we have had a hydrogeologist review the Phase II Environmental Site Assessment Report prepared for you by A & A Environmental Consultants Inc. With regards to the Phase II ESA Report, our hydrogeologist offered the following comments:

- *Consultants have applied non-potable soil and groundwater standards (Table 3 Brownfields standards) despite the fact that the site is located in a privately serviced area where groundwater wells are used for potable water supply. The assessment / remediation approach should be updated to reflect this condition.*
- *Consultants have reported monitoring well sample results for one occasion (pre-existing wells in October 2023 and new wells in December 2023). Results generally show exceedances of applicable standards at the interpreted / likely hydraulically downgradient property boundary.*
- *I recommend an additional sampling / water level monitoring event in the spring (at all available wells) to confirm conditions. The on-site water supply well (if one is present) should also be sampled.*
- *Based on groundwater exceedances at the property boundary, I recommend that nearby off-site domestic supply wells should be sampled to confirm that impacts do not extend to these wells. A well survey should be conducted to identify supply well monitoring locations. If impacts are identified at these wells, then they should be appropriately addressed.*
- *Consultants should comment further on off-site impacts to the roadway and adjacent properties and the need to further delineate groundwater impacts in these areas.*
- *I recommend that the proposed excavation and in-situ remediation approach should be reviewed in light of the potable groundwater setting. I recommend that consultants should also provide further detail on the proposed remediation including a figure showing the expected excavation area and the type of in-situ remediation product.*

The Ministry needs to ensure that these comments get addressed in a timely manner. Could you please forward them on to your Qualified Consultant at A & A Environmental Consultants Inc. if still retained? If not still retained, you will need to retain a QC to address these items.

If you have any questions or concerns, or if you would like to discuss these items in more detail, I would be happy to set up a conference call for us to participate in. Given the technical nature of what needs to be done, if you would like a conference call I would suggest you include your QC on the call as well.

Thank you,

Aaron Gordon  
Environmental Compliance Officer #1864  
Ministry of Environment, Conservation & Parks  
Peterborough District Office  
300 Water Street  
2<sup>nd</sup> Floor, South Tower  
Peterborough, Ontario

K9J 3C7  
705-927-7814  
[Aaron.Gordon@ontario.ca](mailto:Aaron.Gordon@ontario.ca)

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize and can verify the sender and know the content is safe.

## APPENDIX 7

**From:** Ali Rasoul <arasoul@aaenvironmental.ca>  
**Sent:** Friday, March 22, 2024 5:09 PM  
**To:** Philip Gennis  
**Cc:** Steve Scott; Mukul Manchanda; Lindsay Lesmeister  
**Subject:** RE: 989 Ward Street Bridgenorth, Ontario

Hi Phillip,

Below you will find my response to the following comments:

- Consultants have applied non-potable soil and groundwater standards (Table 3 Brownfields standards) despite the fact that the site is located in a privately serviced area where groundwater wells are used for potable water supply. The assessment / remediation approach should be updated to reflect this condition. **Table 2 will be used after confirmation that private wells are existing and used on site.**
- Consultants have reported monitoring well sample results for one occasion (pre-existing wells in October 2023 and new wells in December 2023). Results generally show exceedances of applicable standards at the interpreted / likely hydraulically downgradient property boundary.
- I recommend an additional sampling / water level monitoring event in the spring (at all available wells) to confirm conditions. The on-site water supply well (if one is present) should also be sampled. **Before conducting the cleanup program, additional groundwater sampling program will be completed using all the existing monitoring wells and will add the private supply well to this program (if present on site).**
- Based on groundwater exceedances at the property boundary, I recommend that nearby off-site domestic supply wells should be sampled to confirm that impacts do not extend to these wells. A well survey should be conducted to identify supply well monitoring locations. If impacts are identified at these wells, then they should be appropriately addressed. **Although, the groundwater flow direction not showing flow toward the neighbouring properties, but we will conduct a survey using the information available in the MECP well data records and field survey to identify any private wells located within the study area.**
- Consultants should comment further on off-site impacts to the roadway and adjacent properties and the need to further delineate groundwater impacts in these areas. **Along the site boundary, only one monitoring well (MW1-3), shows exceedance of petroleum hydrocarbon, this well located along the site boundary with Ward Street, no other wells located toward the neighbouring properties showed exceedance to the MECP allowable limit. Based on our experience, the municipality or the MTO not permitting a cleanup on their road/street but require a copy of the environmental investigation to document that contaminated and address any cost with the owner of the property when they develop the road in the future.**
- I recommend that the proposed excavation and in-situ remediation approach should be reviewed in light of the potable groundwater setting. I recommend that consultants should also provide further detail on the proposed remediation including a figure showing the expected excavation area and the type of in-situ remediation product. **The cleanup proposal details the scope of work and type of the chemical materials will be used in the groundwater treatment program. The contaminated area is documented in the figures provided in the soil and groundwater delineation report.**

Please contact us if you need any additional information.

Many thanks'

---

Dr. Ali A. Rasoul Ph.D, EP, P.Geo, QP

Consultant Hydrogeologist

A & A Environmental Consultants Inc.

16 Young Street

Woodstock, ON N4S 3L4

Tel: 519 266 4680-Ex 4678

Cell: 519 498 2138

Email: [arasoul@aaenvironmental.ca](mailto:arasoul@aaenvironmental.ca)

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## APPENDIX 8

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**From:** Philip Gennis

**Sent:** Wednesday, April 10, 2024 12:14 PM

**To:** Gordon, Aaron (MECP) <Aaron.Gordon@ontario.ca>

**Cc:** Bradley, David (He/Him) (MECP) <David.Bradley@ontario.ca>; Redmond, Courtney (She/Her) (MECP) <Courtney.Redmond@Ontario.ca>; Stephenson, Kyle (MECP) <Kyle.Stephenson@ontario.ca>; McCulloch, Paul (He/Him) (MECP) <Paul.McCulloch@ontario.ca>; Jacob, Justin (He/Him) (MECP) <Justin.Jacob@ontario.ca>; Tim Hogan (thogan@harrisonpensa.com) <thogan@harrisonpensa.com>; Lindsay Lesmeister <llesmeister@spergel.ca>; Paula Amaral <pamaral@spergel.ca>; Mukul Manchanda <mmanchanda@spergel.ca>; A Rasoul <arasoul@aaenvironmental.ca>; Philip Gennis <PGennis@spergel.ca>

**Subject:** RE: 989 Ward Street Bridgenorth, Ontario

**Importance:** High

Aaron,

Please find attached an email received from Ali Rasoul of A&A Environmental Consultants dated March 22, 2024, which provides responses to the issues raised by your email of March 20<sup>th</sup>. Subsequent to the receipt of that email we had a call with Ali to discuss the issues raised by you and his responses.

During the course of that telephone discussion, we requested that Ali provide us with a quote for additional services to investigate the area alongside the municipal roadway. Attached is the quote for that additional work..

In light of the issues raised by your email and following our discussions with Ali Rasoul, the Receiver is reviewing whether it will continue with the remediation of the property or abandon the property and seek its discharge from the Court.

Regards,

Philip H. Gennis, J.D., CIRP, LIT | Licensed Insolvency Trustee  
Corporate Restructuring and Insolvency  
msi Spergel inc. | Licensed Insolvency Trustees  
1100-200 Yorkland Blvd., Toronto, ON M2J5C1  
T/F: 416-498-4325 | C: (416) 457-4773  
[PGennis@spergel.ca](mailto:PGennis@spergel.ca) | [www.spergelcorporate.ca](http://www.spergelcorporate.ca)  
Insolvency • Restructuring • Consulting



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## APPENDIX 9



**OE UTILITY  
SERVICES**  
GET MORE OUT

Thank you for your recent inquiry. We are pleased to submit the following quotation. You **Get More Out**, in less time, for less cost, with less risk when you work with OE Utility Services. Our Lean Savings Guarantee saves you more on your job with OE Utility Services vs the competition.



## 2024 Hydrovac Service Rates

### A&A Environmental Consultants

16 Young Street  
Woodstock Ontario  
N4S 3L4

### Ali Rasoul

arasoul@aaenvironmental.ca  
5162664680

Quote created: April 5, 2024

Quote expires: July 4, 2024

### OE Utility Services

550 Bowes Rd.  
Vaughan, ON L4K 1K2

### Prepared by: Abhishek Hosahalli

ahosahalli@oeservices.ca

+14379947418

**Total** **CA\$6,285.00**

## Products & Services

PRODUCTS & SERVICES	UNIT PRICE	QUANTITY	UNIT	TOTAL
Hard Surface Cutting (Quick Cut Saw)	CA\$215.00	1	Per Day	CA\$215.00
Hydrovac Standard Rate (1 Person Crew)	CA\$245.00	10	Per Hour	CA\$2,450.00
Stone Slinger	CA\$175.00	8	Per Hour	CA\$1,400.00
Water Fee	CA\$40.00	1	Per Load	CA\$40.00

PRODUCTS & SERVICES	UNIT PRICE	QUANTITY	UNIT	TOTAL
1/4" HPB (High-Performance Bedding)	CA\$45.00	4	Per Tonne	CA\$180.00
Contaminated Material- Disposed of at MOE Facility	CA\$2,000.00	1	Cost + 15%	CA\$2,000.00
Shared Fluctuating Fuel Cost Charge Will Be Applied	CA\$0.00	1	estimated 4.5%	CA\$0.00
<div><b>Comments</b></div> <div>Additional Services such as Hard Surface cutting, removal, backfill, and restoration can be provided at customers' request.</div> <div>Shared Fuel Cost Charge Will Be Applied</div> <div>* Please see the T&amp;C for details</div> <div>Contaminated Material- Disposed of at MOE Facility</div> <div>Toll Charges - Billed separately</div>				

## Agreement Terms & Conditions

- Standard Rate includes travel from the yard to the job site, on-site time, off-site time for disposition, and return travel to the Yard. Monday to Friday from 7:00 AM to 5:00 PM
- Overtime Rate applies between 5:00 PM and 7:00 AM on Weekdays and all day on Saturdays. Premium Rate applies all day on Sundays and Statutory Holidays.
- This proposal is valid for 90 days from the date posted on this proposal document.
- Payment is net 30 days unless otherwise negotiated. Tax will be added to quote pricing as required by applicable federal, provincial, and/or local governments.
- All listed Hydrovac rates include one Hydrovac Operator and one Assistant Operator (2-person crew). All Workers have been trained to meet the competent Hydrovac Operator Guidelines as stipulated by the IHSA.
- The above rates are for non-contaminated material only. Contaminated waste loads will be disposed of at a licensed MOE Approved Facility. Cost + 15%
- Maintaining valid locates for the duration of the work is the customer's sole responsibility. Valid locates are required to be on site.
- Any project delays caused by others that result in downtime of the Hydrovac crew will be billed at hourly rates.
- Securing of excavations, including labor and materials (e.g., shoring, hole covers, barricades, etc....) including surface restoration can be provided for additional cost.
- Traffic control requirements, unless quoted, are the customer's responsibility.
- All Work shall be executed in accordance with TSSA, IHSA, and ORCGA Guidelines, as well as regulatory considerations including: OHSA RSO1990: Regs 213/91, 632/05, 860; EPA RRO1990: Reg 347; HTA RSO1990: Reg 424/97, O. Reg. 406/19 as applicable Purchase terms.
- Minimum 4 hours of billable time will be charged and billed to all dispatched callouts.
- All coring prices assume that the reinstatement will be done on the same day. If OE is required to return on another day, mobilization will be charged, and the work will be billed as stand-by based on the hours required. The core cover rental will also be applied. If the cover is missing for any reason, the replacement cost per core cover is \$1,500.00.

### Shared Fuel cost:

OE Utility Services' approach is to share the rising costs with our customers in a fair and equitable manner so that we can continue to provide you with the safest and most productive hydro-excavation and ancillary services in the industry. We believe this structure is a fair and transparent manner of sharing the increased cost with our customers until fuel pricing re-stabilizes.

The following parameters will be used to calculate the Shared Fuel Cost Charge:

- We will determine the average rack rate for diesel every week including all taxes and use that price to set the corresponding fuel cost recovery percentage for the following week.
- When the rack rate of diesel exceeds \$ 1.10 per liter, the Shared Fuel Cost Charge will apply. (Please refer to the table below)
- If prices dip back below the average of \$1.10 the cost will be removed. If prices exceed the \$3.00 per liter mark, the Shared Fuel Cost Charge will be reviewed.

The Shared Fuel Cost Charge will be calculated as a percentage of the overall work order amount and will be subject to a separate entry on work orders and invoices. Please do not hesitate to contact your sales representative if you have any questions

Dear Valued Customer,

Recent rising fuel prices, and higher costs for materials have resulted in significant increases to our operating costs in our core business operations. Due to the market conditions, we are implementing a Shared Fuel Cost Charge effective immediately.

OE Utility Services approach is to share the rising costs with our customers in a fair and equitable manner so that we can continue to provide you with the safest and most productive hydro-excavation and ancillary services in the industry. We believe this structure is a fair and transparent manner of sharing the increased cost with our customers until fuel pricing re-stabilizes.

The following parameters will be used to calculate the Shared Fuel Cost Charge:

- \* We will determine the average rack rate for diesel every week including all taxes and use that price to set the corresponding fuel cost recovery percentage for the following week.
- \* When the rack rate of diesel exceeds \$ 1.10 per liter, the Shared Fuel Cost Charge will apply. See the table below for the fuel cost-sharing formula.
- \* If prices dip back below the average of \$1.10 the cost will be removed. If prices exceed the \$3.00 per liter mark, the Shared Fuel Cost Charge will be reviewed.

The Shared Fuel Cost Charge will be calculated as a percentage of the overall work order amount and will be subject to a separate entry on work orders and invoices.

We sincerely thank you for your business and we are sure that this solution will allow our two companies to continue their growth while weathering the uncertain fuel cost environment. Please do not hesitate to contact your sales representative if you have any questions.

Cost of Fuel/lit	\$1.10	\$1.20	\$1.30	\$1.40	\$1.50	\$1.60	\$1.70	\$1.80	\$1.90	\$2.00	\$2.10	\$2.20	\$2.30	\$2.40	\$2.50	\$2.60	\$2.70	\$2.80	\$2.90	\$3.00
Cost of Fuel/lit	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%	5.25%	5.50%	5.75%	6.00%	6.25%	6.50%	6.75%	7.00%	7.25%	7.50%	7.75%	8.00%	8.25%

## APPENDIX 10



A & A Environmental Consultants Inc.  
16 Young Street  
Woodstock, Ontario N4S 3L4  
Tel: 519-266-4680  
Fax: 519-266-3666

August 21, 2024

ref: #8340

msi Spergel Inc.  
Court Appointed Receiver of 2668144 Ontario Inc.  
Attn: Philip Gennis  
1100-200 Yorkland Boulevard  
Toronto, ON M2J 5C1

**Re: Conducting Supplemental Delineation at 989 Ward Street, Bridgenorth, Ontario**

A&A Environmental Consultants Inc. (A&A) was retained by msi Spergel Inc. (the Client), to identify the extent of the soil and groundwater impacts along the site boundary.

Based on previous environmental investigations, petroleum hydrocarbon (PHC) impacted soil and groundwater was identified at the site. This includes near the west-central boundary of the site, between the pump island and the site boundary. This investigation aims to identify if any PHC related impacts are migrating off site under Ward Street.

Six test pits were advanced along the site boundary. Based on the presence of various underground utilities, A&A retained OE Utility Services to provide vacuum trucks to daylight the test pit areas. Photos of the test pits are attached in Appendix A.

All samples were submitted to AGAT Laboratories for analysis, the results of analysis are summarized in Tables 1 and 2 below. Certificates of analyses are attached in Appendix C.

**Table 1 – Summary of Analysis of Soil Samples**

Parameter Name	Unit	RDL	G/S	TP1@2.5-5	TP1@6.5-8.5	TP2@2.5-5	TP3@2.5-5	TP5@2.5-5	TP6@2.5-5	DUP
<b>O. Reg. 153(511) - PHCs F1 - F4 (Soil)</b>										
Benzene	µg/g	0.02	0.32	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02
Toluene	µg/g	0.05	68	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Ethylbenzene	µg/g	0.05	9.5	0.09	0.69	0.09	0.47	<0.05	<0.05	<0.05
m & p-Xylene	µg/g	0.05		0.17	1.1	0.16	1.68	<0.05	<0.05	<0.05
o-Xylene	µg/g	0.05		<0.05	0.29	<0.05	<0.05	<0.05	<0.05	<0.05
Xylenes (Total)	µg/g	0.05	26	0.17	1.39	0.16	1.68	<0.05	<0.05	<0.05
F1 (C6 to C10)	µg/g	5	55	32	221	61	28	<5	<5	<5
F1 (C6 to C10) minus BTEX	µg/g	5	55	32	219	61	26	<5	<5	<5
Toluene-d8	% Recovery	1		98	77	99	90	98	106	121
F2 (C10 to C16)	µg/g	10	230	24	119	41	22	<10	<10	<10
F3 (C16 to C34)	µg/g	50	1700	<50	<50	134	<50	<50	<50	<50
F4 (C34 to C50)	µg/g	50	3300	<50	<50	<50	<50	<50	<50	<50
Gravimetric Heavy Hydrocarbons	µg/g	50	3300	NA	NA	NA	NA	NA	NA	NA
Moisture Content	%	0.1		18.6	21.4	18	26.6	26.5	34.7	24.1
Terphenyl	%	1		90	86	82	82	88	87	86



**Table 2 – Summary of Analysis of Groundwater Samples**

Parameter Name	Unit	RD L	G/S	TP1	TP2	TP3	TP4	TP5	TP6
<b>O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)</b>									
F1 (C6 to C10)	µg/L	25	750	1570	925	6500	6540	<25	<25
F1 (C6 to C10) minus BTEX	µg/L	25	750	1480	867	5640	5570	<25	<25
Toluene-d8	%	1		93	96	84	89	100	104
F2 (C10 to C16)	µg/L	100	150	288	600	1870	1960	<100	<100
F3 (C16 to C34)	µg/L	100	500	<100	<100	<100	<100	<100	<100
F4 (C34 to C50)	µg/L	100	500	<100	<100	<100	<100	<100	<100
Gravimetric Heavy Hydrocarbons	µg/L	500		NA	NA	NA	NA	NA	NA
Terphenyl	% Recovery	1		66	83	69	84	83	71
<b>O. Reg. 153(511) - VOCs (with PHC) (Water)</b>									
Dichlorodifluoromethane	µg/L	0.4	4400	<0.40	<0.40	<0.40	<0.40	<0.40	<0.40
Vinyl Chloride	µg/L	0.17	0.5	<0.17	<0.17	<0.17	<0.17	<0.17	<0.17
Bromomethane	µg/L	0.2	5.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Trichlorofluoromethane	µg/L	0.4	2500	<0.40	<0.40	<0.40	<0.40	<0.40	<0.40
Acetone	µg/L	1	130000	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
1,1-Dichloroethylene	µg/L	0.3	1.6	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Methylene Chloride	µg/L	0.3	610	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
trans- 1,2-Dichloroethylene	µg/L	0.2	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Methyl tert-butyl ether	µg/L	0.2	190	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1-Dichloroethane	µg/L	0.3	320	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Methyl Ethyl Ketone	µg/L	1	470000	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
cis- 1,2-Dichloroethylene	µg/L	0.2	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Chloroform	µg/L	0.2	2.4	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,2-Dichloroethane	µg/L	0.2	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1,1-Trichloroethane	µg/L	0.3	640	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30

Parameter Name	Unit	RDL	G/S	TP1	TP2	TP3	TP4	TP5	TP6
Carbon Tetrachloride	µg/L	0.2	0.79	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Benzene	µg/L	0.2	44	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,2-Dichloropropane	µg/L	0.2	16	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Trichloroethylene	µg/L	0.2	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Bromodichloromethane	µg/L	0.2	85000	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Methyl Isobutyl Ketone	µg/L	1	140000	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
1,1,2-Trichloroethane	µg/L	0.2	4.7	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Toluene	µg/L	0.2	18000	1.05	0.9	3.65	3.85	<0.20	<0.20
Dibromochloromethane	µg/L	0.1	82000	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Ethylene Dibromide	µg/L	0.1	0.25	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Tetrachloroethylene	µg/L	0.2	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1,1,2-Tetrachloroethane	µg/L	0.1	3.3	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Chlorobenzene	µg/L	0.1	630	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Ethylbenzene	µg/L	0.1	2300	23.1	16.5	191	193	<0.10	<0.10
m & p-Xylene	µg/L	0.2		47.9	30.6	514	538	<0.20	<0.20
Bromoform	µg/L	0.1	380	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Styrene	µg/L	0.1	1300	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,1,2,2-Tetrachloroethane	µg/L	0.1	3.2	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
o-Xylene	µg/L	0.1		13.2	9.67	153	237	<0.10	<0.10
1,3-Dichlorobenzene	µg/L	0.1	9600	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,4-Dichlorobenzene	µg/L	0.1	8	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,2-Dichlorobenzene	µg/L	0.1	4600	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,3-Dichloropropene	µg/L	0.3	5.2	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Xylenes (Total)	µg/L	0.2	4200	61.1	40.3	667	775	<0.20	<0.20
n-Hexane	µg/L	0.2	51	52	41.4	242	214	<0.20	<0.20
Toluene-d8	% Recovery	1		93	96	84	89	100	104

Parameter Name	Unit	RDL	G/S	TP1	TP2	TP3	TP4	TP5	TP6
4-Bromofluorobenzene	% Recovery	1		110	109	118	86	91	92

**Table 3 – Results of Analysis of Drinking Water Sample**

Parameter Name	Unit	RDL	Guideline	Sample 1
<b>DRINKING WATER - O. Reg. 170/03 - Schedule 23 - Mercury</b>				
Total Mercury	µg/L	0.1		<0.10
Total Antimony	µg/L	3		<3.0
Total Arsenic	µg/L	3		<3.0
Total Barium	µg/L	2		143
Total Boron	µg/L	10		18
Total Cadmium	µg/L	0.1		<0.10
Total Chromium	µg/L	3		<3.0
Total Selenium	µg/L	1		<1.0
Total Uranium	µg/L	0.5		1.02
<b>O. Reg. 170/03 Schedule 24 - Trace Organics</b>				
Vinyl Chloride	µg/L	0.17	2	<0.17
1,1 Dichloroethene	µg/L	0.3	14	<0.30
Dichloromethane	µg/L	0.3	50	<0.30
1,2-Dichloroethane	µg/L	0.2		<0.20
Carbon Tetrachloride	µg/L	0.2	5	<0.20
Benzene	µg/L	0.2	5	<0.20
Trichloroethylene	ug/L	0.2	5	<0.20
Chlorobenzene	µg/L	0.1	80	<0.1
1,2-Dichlorobenzene	µg/L	0.1	200	<0.10
1,4-Dichlorobenzene	µg/L	0.1	5	<0.10
Toluene-d8	% Recovery	1		110
4-Bromofluorobenzene	% Recovery	1		85
Carbofuran	µg/L	5	90	<5
Carbaryl	µg/L	5	90	<5
Diuron	µg/L	10	150	<10
Triallate	µg/L	1	230	<1
Diquat	µg/L	5	70	<5
Paraquat	µg/L	1	10	<1
PCBs	µg/L	0.2	3	<0.2
Bromoxynil	µg/L	0.5	5	<0.5
Dicamba	µg/L	0.05	120	<0.05
2,4-D	µg/L	0.3	100	<0.3
2,4-Dichlorophenol	µg/L	0.5	900	<0.5
Diclofop-methyl	µg/L	0.05	9	<0.05
Pentachlorophenol	µg/L	0.5	60	<0.5
Picloram	µg/L	0.05	190	<0.05
2,3,4,6-Tetrachlorophenol	µg/L	0.5	100	<0.5
2,4,6-Trichlorophenol	µg/L	0.2	5	<0.2

Parameter Name	Unit	RDL	Guideline	Sample 1
MCPA	mg/L	0.5		<0.5
Phorate	µg/L	0.5	2	<0.5
Dimethoate	µg/L	2.5	20	<2.5
Terbufos	µg/L	0.5	1	<0.5
Diazinon	µg/L	1	20	<1
Malathion	µg/L	5	190	<5
Chlorpyrifos	µg/L	1	90	<1
Azinphos-methyl	µg/L	2	20	<2
De-ethylated Atrazine	µg/L	0.5		<0.5
Atrazine + N-dealkylated metabolites	µg/L	1	5	<1
Trifluralin	µg/L	1	45	<1
Simazine	µg/L	1	10	<1
Atrazine	µg/L	0.5		<0.5
Metribuzin	µg/L	0.25	80	<0.25
Prometryne	µg/L	0.25	1	<0.25
Metolachlor	µg/L	0.11	50	<0.11
DCAA	%	1		106
Decachlorobiphenyl	%	1		91
Benzo(a)pyrene	µg/L	0.01	0.01	<0.01
Acridine-d9	%	1		76
Naphthalene-d8	%	1		78
Terphenyl-d14	%	1		99

Guideline Legend:

Exceeds Guideline

Within Guideline

Below RDL

Two of the test pits did show an exceedance of PHC F1. Water was also collected from the bottom of the test pits, with four of the water samples collected showing exceedances of both PHC F1 and PHC F2. Maps of soil and groundwater exceedances are attached in Appendix B.

A drinking water sample was also collected from the site which did not report any exceedances to the SDWA-Schedule 24 parameters.

Based on the results of the analyses showing various PHC related impacts in the groundwater from test pits along the west boundary of the site, it is likely that the plume of PHC contamination has migrated under Ward Street.

SIGNED:



Dr. Ali A. Rasoul, Ph.D., P. Geo, Q.P.  
Senior Consultant, A & A Environmental Consultants Inc.

## **Appendix A – Site Photos**



**First test pit on  
site**

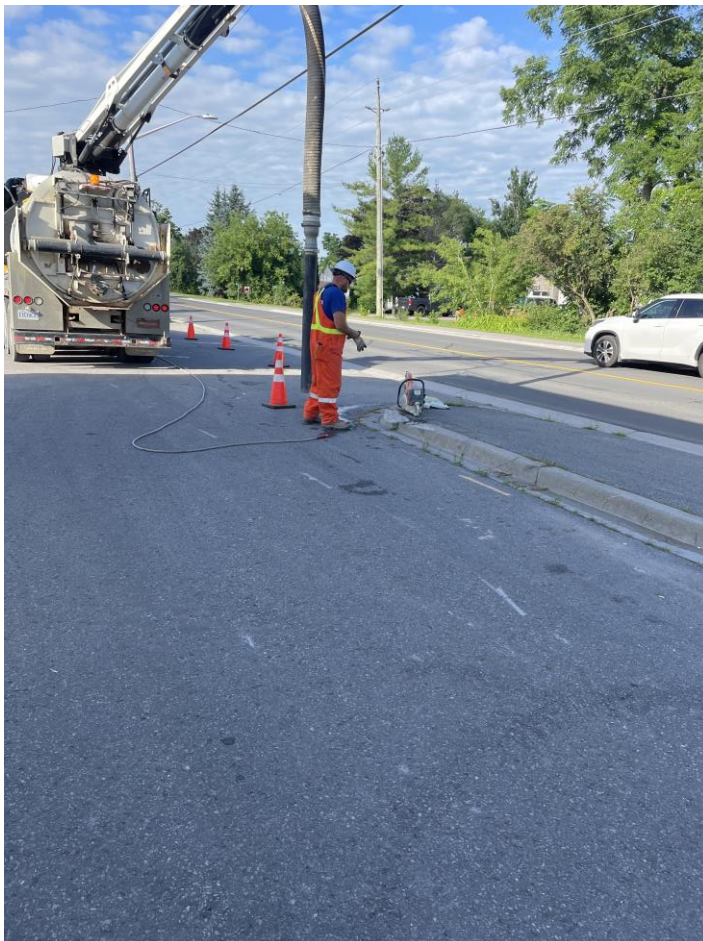


**Three of the six  
test pits**





**Test pit,  
concrete for  
scale**



**Vacuum  
truck  
conducting  
daylighting**

## **Appendix B – Figures**

Figure 1 – Site Location Map

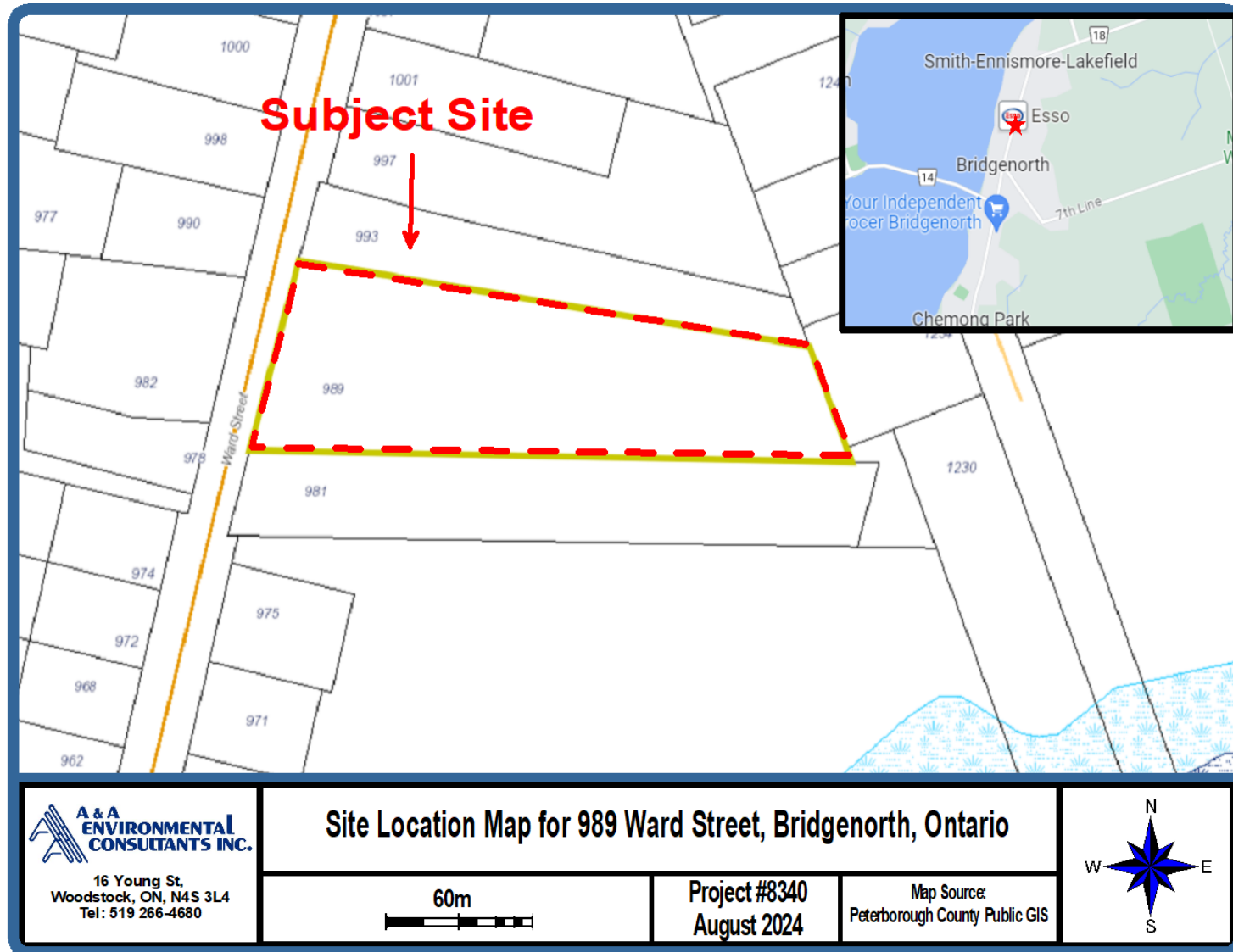




Figure 2 – Satellite Map

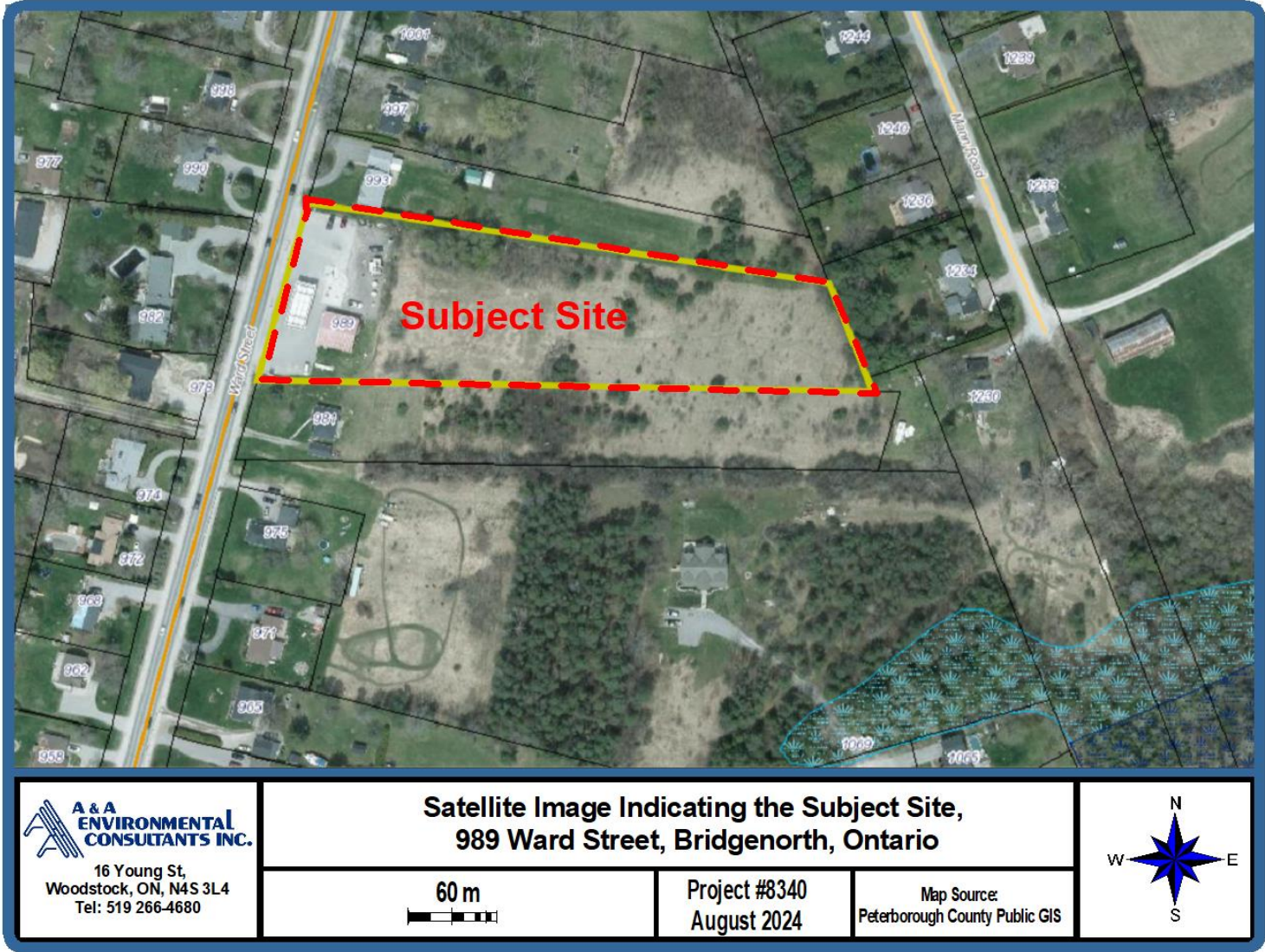


Figure 3 – Groundwater Exceedance Map

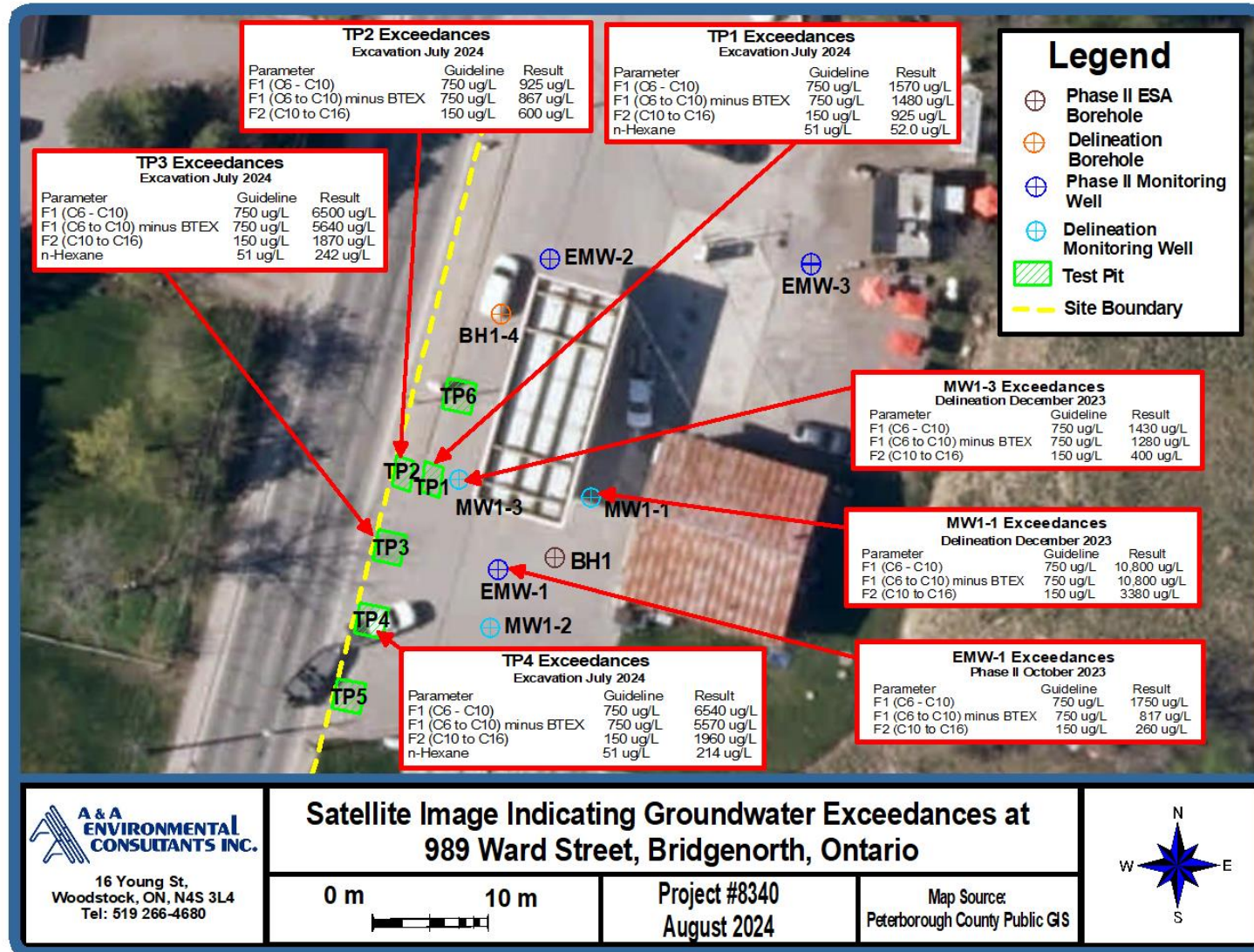
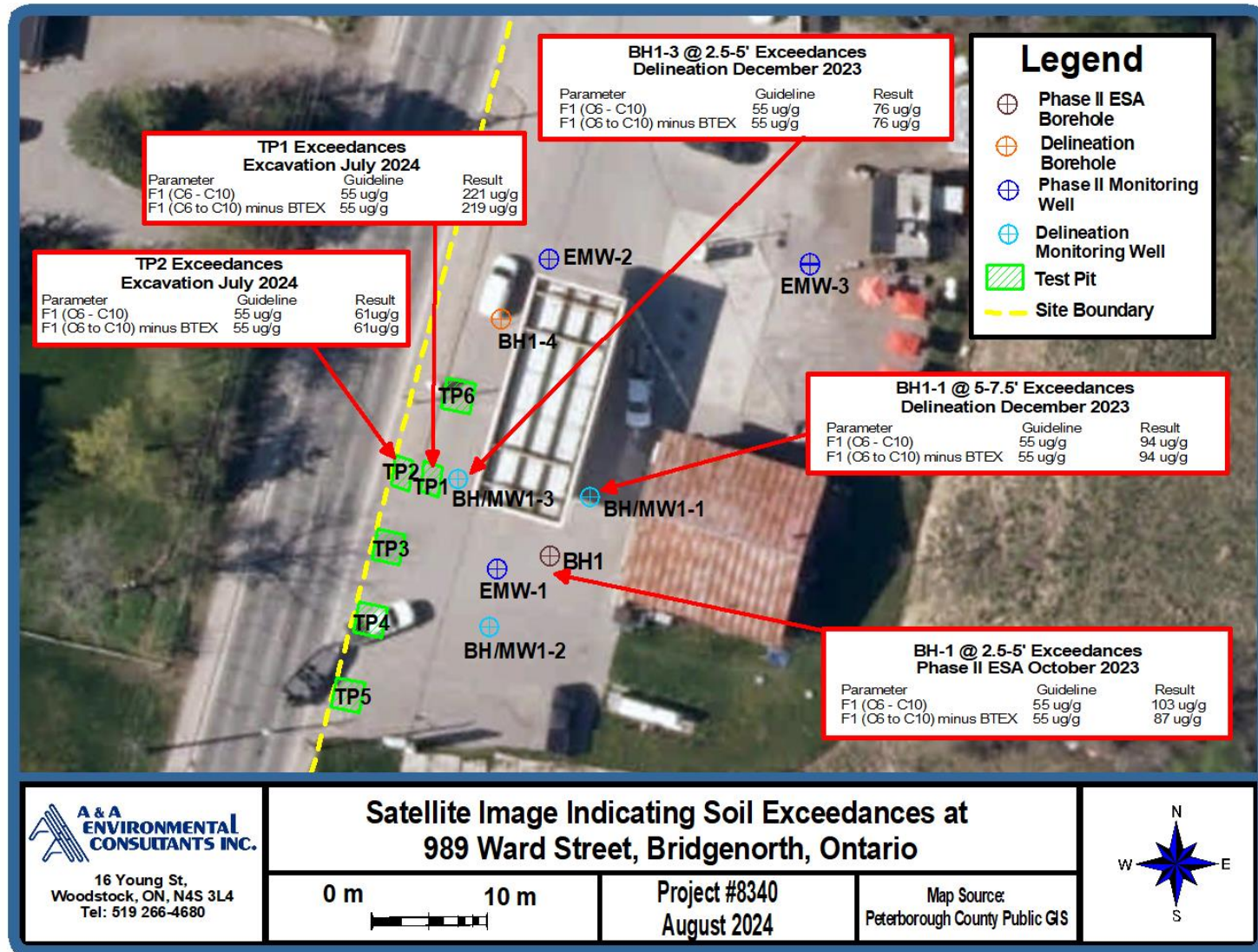




Figure 4 – Soil Exceedance Map



## **Appendix C – Certificates of Analysis**

**CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC****16 Young Street  
WOODSTOCK, ON N4S3L4  
(519) 266-4680****ATTENTION TO: Ali Rasoul****PROJECT: 8340-Spergel Bridgenorth****AGAT WORK ORDER: 24T173876****TRACE ORGANICS REVIEWED BY: Neli Popnikolova, Senior Chemist****DATE REPORTED: Jul 19, 2024****PAGES (INCLUDING COVER): 7****VERSION\*: 1**

Should you require any information regarding this analysis please contact your client services representative at (905) 712-5100

\*Notes

**Disclaimer:**

- All work conducted herein has been done using accepted standard protocols, and generally accepted practices and methods. AGAT test methods may incorporate modifications from the specified reference methods to improve performance.
- All samples will be disposed of within 30 days after receipt unless a Long Term Storage Agreement is signed and returned. Some specialty analysis may be exempt, please contact your Client Project Manager for details.
- AGAT's liability in connection with any delay, performance or non-performance of these services is only to the Client and does not extend to any other third party. Unless expressly agreed otherwise in writing, AGAT's liability is limited to the actual cost of the specific analysis or analyses included in the services.
- This Certificate shall not be reproduced except in full, without the written approval of the laboratory.
- The test results reported herewith relate only to the samples as received by the laboratory.
- Application of guidelines is provided "as is" without warranty of any kind, either expressed or implied, including, but not limited to, warranties of merchantability, fitness for a particular purpose, or non-infringement. AGAT assumes no responsibility for any errors or omissions in the guidelines contained in this document.
- All reportable information is available on request from AGAT Laboratories, in accordance with ISO/IEC 17025:2017, ISO/IEC 17025:2005 (Quebec), DR-12-PALA and/or NELAP Standards.
- This document is signed by an authorized signatory who meets the requirements of the MELCCFP, CALA, CCN and NELAP.
- For environmental samples in the Province of Quebec: The analysis is performed on and results apply to samples as received. A temperature above 6°C upon receipt, as indicated in the Sample Reception Notification (SRN), could indicate the integrity of the samples has been compromised if the delay between sampling and submission to the laboratory could not be minimized.





## Certificate of Analysis

AGAT WORK ORDER: 24T173876

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
FAX (905)712-5122  
<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Birdgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: J. Allen

### O. Reg. 153(511) - PHCs F1 - F4 (Soil)

DATE RECEIVED: 2024-07-15

DATE REPORTED: 2024-07-19

		SAMPLE DESCRIPTION:		TP1@2.5-5	TP1@6.5-8.5	TP2@2.5-5	TP3@2.5-5	TP5@2.5-5	TP6@2.5-5	DUP
		SAMPLE TYPE:		Soil	Soil	Soil	Soil	Soil	Soil	Soil
		DATE SAMPLED:		2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12
Parameter	Unit	G / S	RDL	6005248	6005249	6005250	6005251	6005252	6005253	6005254
Benzene	µg/g	0.32	0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02	<0.02
Toluene	µg/g	68	0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05	<0.05
Ethylbenzene	µg/g	9.5	0.05	0.09	0.69	0.09	0.47	<0.05	<0.05	<0.05
m & p-Xylene	µg/g		0.05	0.17	1.10	0.16	1.68	<0.05	<0.05	<0.05
o-Xylene	µg/g		0.05	<0.05	0.29	<0.05	<0.05	<0.05	<0.05	<0.05
Xylenes (Total)	µg/g	26	0.05	0.17	1.39	0.16	1.68	<0.05	<0.05	<0.05
F1 (C6 to C10)	µg/g	55	5	32	221	61	28	<5	<5	<5
F1 (C6 to C10) minus BTEX	µg/g	55	5	32	219	61	26	<5	<5	<5
F2 (C10 to C16)	µg/g	230	10	24	119	41	22	<10	<10	<10
F3 (C16 to C34)	µg/g	1700	50	<50	<50	134	<50	<50	<50	<50
F4 (C34 to C50)	µg/g	3300	50	<50	<50	<50	<50	<50	<50	<50
Gravimetric Heavy Hydrocarbons	µg/g	3300	50	NA	NA	NA	NA	NA	NA	NA
Moisture Content	%		0.1	18.6	21.4	18.0	26.6	26.5	34.7	24.1
Surrogate	Unit	Acceptable Limits								
Toluene-d8	% Recovery	60-140		98	77	99	90	98	106	121
Terphenyl	%	60-140		90	86	82	82	88	87	86

Certified By:



**AGAT** Laboratories

## Certificate of Analysis

AGAT WORK ORDER: 24T173876

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
FAX (905)712-5122  
<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Birdgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: J. Allen

### O. Reg. 153(511) - PHCs F1 - F4 (Soil)

DATE RECEIVED: 2024-07-15

DATE REPORTED: 2024-07-19

**Comments:** RDL - Reported Detection Limit; G / S - Guideline / Standard: Refers to Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition - Soil - Industrial/Commercial/Community Property Use - Coarse Textured Soils  
Guideline values are for general reference only. The guidelines provided may or may not be relevant for the intended use. Refer directly to the applicable standard for regulatory interpretation.

**6005248-6005254** Results are based on sample dry weight.  
The C6-C10 fraction is calculated using Toluene response factor.  
Xylenes is a calculated parameter. The calculated value is the sum of m&p-Xylene and o-Xylene.  
C6-C10 (F1 minus BTEX) is a calculated parameter. The calculated value is F1 minus BTEX.  
The calculated parameters are non-accredited. The parameters that are components of the calculation are accredited.  
The C10 - C16, C16 - C34, and C34 - C50 fractions are calculated using the average response factor for n-C10, n-C16, and n-C34.  
Gravimetric Heavy Hydrocarbons are not included in the Total C16-C50 and are only determined if the chromatogram of the C34 - C50 hydrocarbons indicates that hydrocarbons >C50 are present.  
The chromatogram has returned to baseline by the retention time of nC50.  
Total C6 - C50 results are corrected for BTEX contribution.  
This method complies with the Reference Method for the CWS PHC and is validated for use in the laboratory.  
nC6 and nC10 response factors are within 30% of Toluene response factor.  
nC10, nC16 and nC34 response factors are within 10% of their average.  
C50 response factor is within 70% of nC10 + nC16 + nC34 average.  
Linearity is within 15%.  
Extraction and holding times were met for this sample.  
Fractions 1-4 are quantified with the contribution of PAHs. Under Ontario Regulation 153, results are considered valid without determining the PAH contribution if not requested by the client.  
Quality Control Data is available upon request.

Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:

**Exceedance Summary**

AGAT WORK ORDER: 24T173876

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
FAX (905)712-5122  
<http://www.agatlabs.com>

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

ATTENTION TO: Ali Rasoul

SAMPLEID	SAMPLE TITLE	GUIDELINE	ANALYSIS PACKAGE	PARAMETER	UNIT	GUIDEVALUE	RESULT
6005249	TP1@6.5-8.5	ON T3 S ICC CT	O. Reg. 153(511) - PHCs F1 - F4 (Soil)	F1 (C6 to C10)	µg/g	55	221
6005249	TP1@6.5-8.5	ON T3 S ICC CT	O. Reg. 153(511) - PHCs F1 - F4 (Soil)	F1 (C6 to C10) minus BTEX	µg/g	55	219
6005250	TP2@2.5-5	ON T3 S ICC CT	O. Reg. 153(511) - PHCs F1 - F4 (Soil)	F1 (C6 to C10)	µg/g	55	61
6005250	TP2@2.5-5	ON T3 S ICC CT	O. Reg. 153(511) - PHCs F1 - F4 (Soil)	F1 (C6 to C10) minus BTEX	µg/g	55	61



## Quality Assurance

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T173876

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Birdgenorth

SAMPLED BY: J. Allen

### Trace Organics Analysis

RPT Date: Jul 19, 2024

RPT Date: Jul 19, 2024			DUPLICATE			Method Blank	REFERENCE MATERIAL		METHOD BLANK SPIKE			MATRIX SPIKE			
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD		Measured Value	Acceptable Limits		Recovery	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper		Lower	Upper

#### O. Reg. 153(511) - PHCs F1 - F4 (Soil)

Benzene	6001051		<0.02	<0.02	NA	< 0.02	102%	60%	140%	98%	60%	140%	67%	60%	140%
Toluene	6001051		<0.05	<0.05	NA	< 0.05	100%	60%	140%	93%	60%	140%	96%	60%	140%
Ethylbenzene	6001051		<0.05	<0.05	NA	< 0.05	98%	60%	140%	95%	60%	140%	96%	60%	140%
m & p-Xylene	6001051		<0.05	<0.05	NA	< 0.05	101%	60%	140%	97%	60%	140%	78%	60%	140%
o-Xylene	6001051		<0.05	<0.05	NA	< 0.05	86%	60%	140%	89%	60%	140%	93%	60%	140%
F1 (C6 to C10)	6001051		<5	<5	NA	< 5	103%	60%	140%	99%	60%	140%	74%	60%	140%
F2 (C10 to C16)	6003984		< 10	< 10	NA	< 10	121%	60%	140%	106%	60%	140%	101%	60%	140%
F3 (C16 to C34)	6003984		< 50	< 50	NA	< 50	116%	60%	140%	125%	60%	140%	126%	60%	140%
F4 (C34 to C50)	6003984		< 50	< 50	NA	< 50	69%	60%	140%	107%	60%	140%	89%	60%	140%

Comments: When the average of the sample and duplicate results is less than 5x the RDL, the Relative Percent Difference (RPD) will be indicated as Not Applicable (NA).

Certified By:

## Method Summary

**CLIENT NAME:** A & A ENVIRONMENTAL CONSULTANTS INC

**AGAT WORK ORDER:** 24T173876

**PROJECT:** 8340-Spergel Bridgenorth

**ATTENTION TO:** Ali Rasoul

**SAMPLING SITE:** 989 Ward St., Birdgenorth

**SAMPLED BY:** J. Allen

PARAMETER	AGAT S.O.P	LITERATURE REFERENCE	ANALYTICAL TECHNIQUE
<b>Trace Organics Analysis</b>			
Benzene	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
Toluene	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
Ethylbenzene	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
m & p-Xylene	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
o-Xylene	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
Xylenes (Total)	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/MS
F1 (C6 to C10)	VOL-91-5009	modified from CCME Tier 1 Method	(P&T)GC/FID
F1 (C6 to C10) minus BTEX	VOL-91-5009	modified from CCME Tier 1 Method	P&T GC/FID
Toluene-d8	VOL-91-5009	modified from EPA SW-846 5030C & 8260D	(P&T)GC/MS
F2 (C10 to C16)	VOL-91-5009	modified from CCME Tier 1 Method	GC/FID
F3 (C16 to C34)	VOL-91-5009	modified from CCME Tier 1 Method	GC/FID
F4 (C34 to C50)	VOL-91-5009	modified from CCME Tier 1 Method	GC/FID
Gravimetric Heavy Hydrocarbons	VOL-91-5009	modified from CCME Tier 1 Method	BALANCE
Moisture Content	VOL-91-5009	modified from CCME Tier 1 Method	BALANCE
Terphenyl	VOL-91-5009	modified from CCME Tier 1 Method	GC/FID



CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC  
16 Young Street  
WOODSTOCK, ON N4S3L4  
(519) 266-4680

ATTENTION TO: Ali Rasoul

PROJECT: 8340-Spergel Bridgenorth

AGAT WORK ORDER: 24T173874

TRACE ORGANICS REVIEWED BY: Neli Popnikolova, Senior Chemist

DATE REPORTED: Jul 19, 2024

PAGES (INCLUDING COVER): 10

VERSION\*: 1

Should you require any information regarding this analysis please contact your client services representative at (905) 712-5100

\*Notes

Disclaimer:

- All work conducted herein has been done using accepted standard protocols, and generally accepted practices and methods. AGAT test methods may incorporate modifications from the specified reference methods to improve performance.
- All samples will be disposed of within 30 days after receipt unless a Long Term Storage Agreement is signed and returned. Some specialty analysis may be exempt, please contact your Client Project Manager for details.
- AGAT's liability in connection with any delay, performance or non-performance of these services is only to the Client and does not extend to any other third party. Unless expressly agreed otherwise in writing, AGAT's liability is limited to the actual cost of the specific analysis or analyses included in the services.
- This Certificate shall not be reproduced except in full, without the written approval of the laboratory.
- The test results reported herewith relate only to the samples as received by the laboratory.
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- All reportable information is available on request from AGAT Laboratories, in accordance with ISO/IEC 17025:2017, ISO/IEC 17025:2005 (Quebec), DR-12-PALA and/or NELAP Standards.
- This document is signed by an authorized signatory who meets the requirements of the MELCCFP, CALA, CCN and NELAP.
- For environmental samples in the Province of Quebec: The analysis is performed on and results apply to samples as received. A temperature above 6°C upon receipt, as indicated in the Sample Reception Notification (SRN), could indicate the integrity of the samples has been compromised if the delay between sampling and submission to the laboratory could not be minimized.





## Certificate of Analysis

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

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CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)

DATE RECEIVED: 2024-07-15

DATE REPORTED: 2024-07-19

		SAMPLE DESCRIPTION:		TP1	TP2	TP3	TP4	TP5	TP6
		SAMPLE TYPE:		Water	Water	Water	Water	Water	Water
		DATE SAMPLED:		2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12
Parameter	Unit	G / S	RDL	6005270	6005271	6005272	6005273	6005274	6005275
F1 (C6 to C10)	µg/L	750	25	1570	925	6500	6540	<25	<25
F1 (C6 to C10) minus BTEX	µg/L	750	25	1480	867	5640	5570	<25	<25
F2 (C10 to C16)	µg/L	150	100	288	600	1870	1960	<100	<100
F3 (C16 to C34)	µg/L	500	100	<100	<100	<100	<100	<100	<100
F4 (C34 to C50)	µg/L	500	100	<100	<100	<100	<100	<100	<100
Gravimetric Heavy Hydrocarbons	µg/L		500	NA	NA	NA	NA	NA	NA
Sediment				3	3	3	3	3	3
Surrogate	Unit	Acceptable Limits							
Toluene-d8	%	50-140		93	96	84	89	100	104
Terphenyl	% Recovery	60-140		66	83	69	84	83	71

Comments: RDL - Reported Detection Limit; G / S - Guideline / Standard: Refers to Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition - Non-Potable Ground Water - All Types of Property Uses - Coarse Textured Soils  
Guideline values are for general reference only. The guidelines provided may or may not be relevant for the intended use. Refer directly to the applicable standard for regulatory interpretation.

6005270-6005275 The C6-C10 fraction is calculated using Toluene response factor.  
Xylenes total is a calculated parameter. The calculated value is the sum of m&p-Xylene and o-Xylene.  
C6-C10 (F1 minus BTEX) is a calculated parameter. The calculated value is F1 minus BTEX.  
The calculated parameters are non-accredited. The parameters that are components of the calculation are accredited.  
The C10 - C16, C16 - C34, and C34 - C50 fractions are calculated using the average response factor for n-C10, n-C16, and n-C34.  
Gravimetric Heavy Hydrocarbons are not included in the Total C16 - C50 and are only determined if the chromatogram of the C34 - C50 Hydrocarbons indicated that hydrocarbons >C50 are present.  
The chromatogram has returned to baseline by the retention time of n-C50.  
Total C6-C50 results are corrected for BTEX contribution.  
This method complies with the Reference Method for the CWS PHC and is validated for use in the laboratory.  
n-C6 and n-C10 response factors are within 30% of Toluene response factor.  
n-C10, n-C16 and n-C34 response factors are within 10% of their average.  
C50 response factor is within 70% of n-C10 + n-C16 n-C34 average.  
Linearity is within 15%.  
Extraction and holding times were met for this sample.  
Fractions 1-4 are quantified with the contribution of PAHs. Under Ontario Regulation 153/04, results are considered valid without determining the PAH contribution if not requested by the client.  
NA = Not Applicable

Sediment parameter is comment only based on visual inspection of the sample prior to extraction and is not an accredited test.

Legend: 1 = no sediment present; 2 = sediment present; 3 = sediment present in trace amounts

Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:





## Certificate of Analysis

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

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CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### O. Reg. 153(511) - VOCs (with PHC) (Water)

DATE RECEIVED: 2024-07-15

DATE REPORTED: 2024-07-19

		SAMPLE DESCRIPTION:		TP1	TP2	TP3	TP4	TP5	TP6
		SAMPLE TYPE:		Water	Water	Water	Water	Water	Water
		DATE SAMPLED:		2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12
Parameter	Unit	G / S	RDL	6005270	6005271	6005272	6005273	6005274	6005275
Dichlorodifluoromethane	µg/L	4400	0.40	<0.40	<0.40	<0.40	<0.40	<0.40	<0.40
Vinyl Chloride	µg/L	0.5	0.17	<0.17	<0.17	<0.17	<0.17	<0.17	<0.17
Bromomethane	µg/L	5.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Trichlorofluoromethane	µg/L	2500	0.40	<0.40	<0.40	<0.40	<0.40	<0.40	<0.40
Acetone	µg/L	130000	1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
1,1-Dichloroethylene	µg/L	1.6	0.30	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Methylene Chloride	µg/L	610	0.30	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
trans- 1,2-Dichloroethylene	µg/L	1.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Methyl tert-butyl ether	µg/L	190	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1-Dichloroethane	µg/L	320	0.30	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Methyl Ethyl Ketone	µg/L	470000	1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
cis- 1,2-Dichloroethylene	µg/L	1.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Chloroform	µg/L	2.4	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,2-Dichloroethane	µg/L	1.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1,1-Trichloroethane	µg/L	640	0.30	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Carbon Tetrachloride	µg/L	0.79	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Benzene	µg/L	44	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,2-Dichloropropane	µg/L	16	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Trichloroethylene	µg/L	1.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Bromodichloromethane	µg/L	85000	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Methyl Isobutyl Ketone	µg/L	140000	1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0
1,1,2-Trichloroethane	µg/L	4.7	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Toluene	µg/L	18000	0.20	1.05	0.90	3.65	3.85	<0.20	<0.20
Dibromochloromethane	µg/L	82000	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Ethylene Dibromide	µg/L	0.25	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Tetrachloroethylene	µg/L	1.6	0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
1,1,1,2-Tetrachloroethane	µg/L	3.3	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Chlorobenzene	µg/L	630	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Ethylbenzene	µg/L	2300	0.10	23.1	16.5	191	193	<0.10	<0.10
m & p-Xylene	µg/L		0.20	47.9	30.6	514	538	<0.20	<0.20

Certified By:



## Certificate of Analysis

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

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CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### O. Reg. 153(511) - VOCs (with PHC) (Water)

DATE RECEIVED: 2024-07-15

DATE REPORTED: 2024-07-19

		SAMPLE DESCRIPTION:		TP1	TP2	TP3	TP4	TP5	TP6
		SAMPLE TYPE:		Water	Water	Water	Water	Water	Water
		DATE SAMPLED:		2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12	2024-07-12
Parameter	Unit	G / S	RDL	6005270	6005271	6005272	6005273	6005274	6005275
Bromoform	µg/L	380	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
Styrene	µg/L	1300	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,1,2,2-Tetrachloroethane	µg/L	3.2	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
o-Xylene	µg/L		0.10	13.2	9.67	153	237	<0.10	<0.10
1,3-Dichlorobenzene	µg/L	9600	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,4-Dichlorobenzene	µg/L	8	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,2-Dichlorobenzene	µg/L	4600	0.10	<0.10	<0.10	<0.10	<0.10	<0.10	<0.10
1,3-Dichloropropene	µg/L	5.2	0.30	<0.30	<0.30	<0.30	<0.30	<0.30	<0.30
Xylenes (Total)	µg/L	4200	0.20	61.1	40.3	667	775	<0.20	<0.20
n-Hexane	µg/L	51	0.20	52.0	41.4	242	214	<0.20	<0.20
Surrogate	Unit	Acceptable Limits							
Toluene-d8	% Recovery	50-140		93	96	84	89	100	104
4-Bromofluorobenzene	% Recovery	50-140		110	109	118	86	91	92

Comments: RDL - Reported Detection Limit; G / S - Guideline / Standard: Refers to Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition - Non-Potable Ground Water - All Types of Property Uses - Coarse Textured Soils  
Guideline values are for general reference only. The guidelines provided may or may not be relevant for the intended use. Refer directly to the applicable standard for regulatory interpretation.

6005270-6005275 Xylenes total is a calculated parameter. The calculated value is the sum of m&p-Xylene and o-Xylene.  
1,3-Dichloropropene total is a calculated parameter. The calculated value is the sum of Cis-1,3-Dichloropropene and Trans-1,3-Dichloropropene.  
The calculated parameter is non-accredited. The parameters that are components of the calculation are accredited.

Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:



## Exceedance Summary

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

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CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

ATTENTION TO: Ali Rasoul

SAMPLEID	SAMPLE TITLE	GUIDELINE	ANALYSIS PACKAGE	PARAMETER	UNIT	GUIDEVALUE	RESULT
6005270	TP1	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10)	µg/L	750	1570
6005270	TP1	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10) minus BTEX	µg/L	750	1480
6005270	TP1	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F2 (C10 to C16)	µg/L	150	288
6005270	TP1	ON T3 NPGW CT	O. Reg. 153(511) - VOCs (with PHC) (Water)	n-Hexane	µg/L	51	52.0
6005271	TP2	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10)	µg/L	750	925
6005271	TP2	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10) minus BTEX	µg/L	750	867
6005271	TP2	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F2 (C10 to C16)	µg/L	150	600
6005272	TP3	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10)	µg/L	750	6500
6005272	TP3	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10) minus BTEX	µg/L	750	5640
6005272	TP3	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F2 (C10 to C16)	µg/L	150	1870
6005272	TP3	ON T3 NPGW CT	O. Reg. 153(511) - VOCs (with PHC) (Water)	n-Hexane	µg/L	51	242
6005273	TP4	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10)	µg/L	750	6540
6005273	TP4	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F1 (C6 to C10) minus BTEX	µg/L	750	5570
6005273	TP4	ON T3 NPGW CT	O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)	F2 (C10 to C16)	µg/L	150	1960
6005273	TP4	ON T3 NPGW CT	O. Reg. 153(511) - VOCs (with PHC) (Water)	n-Hexane	µg/L	51	214

## Quality Assurance

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### Trace Organics Analysis

RPT Date: Jul 19, 2024			DUPLICATE			Method Blank	REFERENCE MATERIAL		METHOD BLANK SPIKE		MATRIX SPIKE	
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD		Measured Value	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper

#### O. Reg. 153(511) - PHCs F1 - F4 (with VOC) (Water)

F1 (C6 to C10)	6001574		<25	<25	NA	< 25	96%	60%	140%	106%	60%	140%	102%	60%	140%
F2 (C10 to C16)	5997927		<100	<100	NA	< 100	79%	60%	140%	61%	60%	140%	62%	60%	140%
F3 (C16 to C34)	5997927		<100	<100	NA	< 100	80%	60%	140%	61%	60%	140%	69%	60%	140%
F4 (C34 to C50)	5997927		<100	<100	NA	< 100	76%	60%	140%	73%	60%	140%	85%	60%	140%

#### O. Reg. 153(511) - VOCs (with PHC) (Water)

Dichlorodifluoromethane	6001574		<0.40	<0.40	NA	< 0.40	71%	50%	140%	82%	50%	140%	83%	50%	140%
Vinyl Chloride	6001574		<0.17	<0.17	NA	< 0.17	93%	50%	140%	89%	50%	140%	112%	50%	140%
Bromomethane	6001574		<0.20	<0.20	NA	< 0.20	107%	50%	140%	106%	50%	140%	100%	50%	140%
Trichlorofluoromethane	6001574		<0.40	<0.40	NA	< 0.40	83%	50%	140%	87%	50%	140%	92%	50%	140%
Acetone	6001574		<1.0	<1.0	NA	< 1.0	109%	50%	140%	102%	50%	140%	95%	50%	140%

1,1-Dichloroethylene	6001574		<0.30	<0.30	NA	< 0.30	117%	50%	140%	87%	60%	130%	78%	50%	140%
Methylene Chloride	6001574		<0.30	<0.30	NA	< 0.30	109%	50%	140%	114%	60%	130%	95%	50%	140%
trans- 1,2-Dichloroethylene	6001574		<0.20	<0.20	NA	< 0.20	102%	50%	140%	86%	60%	130%	78%	50%	140%
Methyl tert-butyl ether	6001574		<0.20	<0.20	NA	< 0.20	117%	50%	140%	110%	60%	130%	96%	50%	140%
1,1-Dichloroethane	6001574		<0.30	<0.30	NA	< 0.30	107%	50%	140%	97%	60%	130%	80%	50%	140%

Methyl Ethyl Ketone	6001574		<1.0	<1.0	NA	< 1.0	86%	50%	140%	102%	50%	140%	107%	50%	140%
cis- 1,2-Dichloroethylene	6001574		<0.20	<0.20	NA	< 0.20	100%	50%	140%	111%	60%	130%	89%	50%	140%
Chloroform	6001574		<0.20	<0.20	NA	< 0.20	109%	50%	140%	112%	60%	130%	81%	50%	140%
1,2-Dichloroethane	6001574		<0.20	<0.20	NA	< 0.20	118%	50%	140%	108%	60%	130%	95%	50%	140%
1,1,1-Trichloroethane	6001574		<0.30	<0.30	NA	< 0.30	107%	50%	140%	85%	60%	130%	74%	50%	140%

Carbon Tetrachloride	6001574		<0.20	<0.20	NA	< 0.20	116%	50%	140%	91%	60%	130%	77%	50%	140%
Benzene	6001574		<0.20	<0.20	NA	< 0.20	116%	50%	140%	103%	60%	130%	86%	50%	140%
1,2-Dichloropropane	6001574		<0.20	<0.20	NA	< 0.20	117%	50%	140%	109%	60%	130%	82%	50%	140%
Trichloroethylene	6001574		<0.20	<0.20	NA	< 0.20	113%	50%	140%	101%	60%	130%	87%	50%	140%
Bromodichloromethane	6001574		<0.20	<0.20	NA	< 0.20	116%	50%	140%	111%	60%	130%	76%	50%	140%

Methyl Isobutyl Ketone	6001574		<1.0	<1.0	NA	< 1.0	94%	50%	140%	110%	50%	140%	103%	50%	140%
1,1,2-Trichloroethane	6001574		<0.20	<0.20	NA	< 0.20	119%	50%	140%	112%	60%	130%	102%	50%	140%
Toluene	6001574		<0.20	<0.20	NA	< 0.20	116%	50%	140%	106%	60%	130%	100%	50%	140%
Dibromochloromethane	6001574		<0.10	<0.10	NA	< 0.10	107%	50%	140%	114%	60%	130%	83%	50%	140%
Ethylene Dibromide	6001574		<0.10	<0.10	NA	< 0.10	118%	50%	140%	110%	60%	130%	99%	50%	140%

Tetrachloroethylene	6001574		<0.20	<0.20	NA	< 0.20	116%	50%	140%	100%	60%	130%	97%	50%	140%
1,1,1,2-Tetrachloroethane	6001574		<0.10	<0.10	NA	< 0.10	112%	50%	140%	110%	60%	130%	88%	50%	140%
Chlorobenzene	6001574		<0.10	<0.10	NA	< 0.10	111%	50%	140%	111%	60%	130%	96%	50%	140%
Ethylbenzene	6001574		<0.10	<0.10	NA	< 0.10	115%	50%	140%	98%	60%	130%	97%	50%	140%
m & p-Xylene	6001574		<0.20	<0.20	NA	< 0.20	118%	50%	140%	105%	60%	130%	100%	50%	140%

Bromoform	6001574		<0.10	<0.10	NA	< 0.10	102%	50%	140%	109%	60%	130%	79%	50%	140%
Styrene	6001574		<0.10	<0.10	NA	< 0.10	115%	50%	140%	119%	60%	130%	107%	50%	140%
1,1,2,2-Tetrachloroethane	6001574		<0.10	<0.10	NA	< 0.10	108%	50%	140%	108%	60%	130%	102%	50%	140%
o-Xylene	6001574		<0.10	<0.10	NA	< 0.10	111%	50%	140%	111%	60%	130%	102%	50%	140%

#### AGAT QUALITY ASSURANCE REPORT (V1)

Page 6 of 10

AGAT Laboratories is accredited to ISO/IEC 17025 by the Canadian Association for Laboratory Accreditation Inc. (CALA) and/or Standards Council of Canada (SCC) for specific tests listed on the scope of accreditation. AGAT Laboratories (Mississauga) is also accredited by the Canadian Association for Laboratory Accreditation Inc. (CALA) for specific drinking water tests. Accreditations are location and parameter specific. A complete listing of parameters for each location is available from [www.cala.ca](http://www.cala.ca) and/or [www.scc.ca](http://www.scc.ca). The tests in this report may not necessarily be included in the scope of accreditation. RPDs calculated using raw data. The RPD may not be reflective of duplicate values shown, due to rounding of final results.

Results relate only to the items tested. Results apply to samples as received.



## Quality Assurance

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### Trace Organics Analysis (Continued)

RPT Date: Jul 19, 2024			DUPLICATE			Method Blank	REFERENCE MATERIAL			METHOD BLANK SPIKE			MATRIX SPIKE		
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD		Measured Value	Acceptable Limits		Recovery	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper		Lower	Upper
1,3-Dichlorobenzene	6001574		<0.10	<0.10	NA	< 0.10	114%	50%	140%	115%	60%	130%	95%	50%	140%
1,4-Dichlorobenzene	6001574		<0.10	<0.10	NA	< 0.10	109%	50%	140%	114%	60%	130%	95%	50%	140%
1,2-Dichlorobenzene	6001574		<0.10	<0.10	NA	< 0.10	113%	50%	140%	117%	60%	130%	96%	50%	140%
n-Hexane	6001574		<0.20	<0.20	NA	< 0.20	119%	50%	140%	83%	60%	130%	72%	50%	140%

Comments: When the average of the sample and duplicate results is less than 5x the RDL, the Relative Percent Difference (RPD) will be indicated as Not Applicable (NA).

Certified By:



## Method Summary

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

PARAMETER	AGAT S.O.P	LITERATURE REFERENCE	ANALYTICAL TECHNIQUE
Trace Organics Analysis			
F1 (C6 to C10)	VOL-91-5010	modified from MOE PHC-E3421	(P&T)GC/FID
F1 (C6 to C10) minus BTEX	VOL-91-5010	modified from MOE PHC-E3421	(P&T)GC/FID
Toluene-d8	VOL-91- 5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
F2 (C10 to C16)	VOL-91-5010	modified from MOE PHC-E3421	GC/FID
F3 (C16 to C34)	VOL-91-5010	modified from MOE PHC-E3421	GC/FID
F4 (C34 to C50)	VOL-91-5010	modified from MOE PHC-E3421	GC/FID
Gravimetric Heavy Hydrocarbons	VOL-91-5010	modified from MOE PHC-E3421	BALANCE
Terphenyl	VOL-91-5010	modified from MOE PHC-E3421	GC/FID
Sediment			N/A
Dichlorodifluoromethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Vinyl Chloride	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Bromomethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Trichlorofluoromethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Acetone	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1-Dichloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Methylene Chloride	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
trans- 1,2-Dichloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Methyl tert-butyl ether	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1-Dichloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Methyl Ethyl Ketone	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
cis- 1,2-Dichloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Chloroform	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,2-Dichloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1,1-Trichloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Carbon Tetrachloride	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Benzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,2-Dichloropropane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Trichloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Bromodichloromethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Methyl Isobutyl Ketone	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1,2-Trichloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS

## Method Summary

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T173874

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

PARAMETER	AGAT S.O.P	LITERATURE REFERENCE	ANALYTICAL TECHNIQUE
Toluene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Dibromochloromethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Ethylene Dibromide	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Tetrachloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1,1,2-Tetrachloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Chlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Ethylbenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
m & p-Xylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Bromoform	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Styrene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1,2,2-Tetrachloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
o-Xylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,3-Dichlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,4-Dichlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,2-Dichlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,3-Dichloropropene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Xylenes (Total)	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
n-Hexane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Toluene-d8	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
4-Bromofluorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS







CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC  
16 Young Street  
WOODSTOCK, ON N4S3L4  
(519) 266-4680

ATTENTION TO: Ali Rasoul

PROJECT: 8340-Spergel Bridgenorth

AGAT WORK ORDER: 24T174248

TRACE ORGANICS REVIEWED BY: Radhika Chakraborty, Trace Organics Lab Manager

WATER ANALYSIS REVIEWED BY: Nivine Basily, Inorganic Team Lead

DATE REPORTED: Jul 24, 2024

PAGES (INCLUDING COVER): 13

VERSION\*: 1

Should you require any information regarding this analysis please contact your client services representative at (905) 712-5100

\*Notes

**Disclaimer:**

- All work conducted herein has been done using accepted standard protocols, and generally accepted practices and methods. AGAT test methods may incorporate modifications from the specified reference methods to improve performance.
- All samples will be disposed of within 30 days after receipt unless a Long Term Storage Agreement is signed and returned. Some specialty analysis may be exempt, please contact your Client Project Manager for details.
- AGAT's liability in connection with any delay, performance or non-performance of these services is only to the Client and does not extend to any other third party. Unless expressly agreed otherwise in writing, AGAT's liability is limited to the actual cost of the specific analysis or analyses included in the services.
- This Certificate shall not be reproduced except in full, without the written approval of the laboratory.
- The test results reported herewith relate only to the samples as received by the laboratory.
- Application of guidelines is provided "as is" without warranty of any kind, either expressed or implied, including, but not limited to, warranties of merchantability, fitness for a particular purpose, or non-infringement. AGAT assumes no responsibility for any errors or omissions in the guidelines contained in this document.
- All reportable information is available on request from AGAT Laboratories, in accordance with ISO/IEC 17025:2017, ISO/IEC 17025:2005 (Quebec), DR-12-PALA and/or NELAP Standards.
- This document is signed by an authorized signatory who meets the requirements of the MELCCFP, CALA, CCN and NELAP.
- For environmental samples in the Province of Quebec: The analysis is performed on and results apply to samples as received. A temperature above 6°C upon receipt, as indicated in the Sample Reception Notification (SRN), could indicate the integrity of the samples has been compromised if the delay between sampling and submission to the laboratory could not be minimized.



## Certificate of Analysis

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
FAX (905)712-5122  
<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### O. Reg. 170/03 Schedule 24 - Trace Organics

DATE RECEIVED: 2024-07-16

DATE REPORTED: 2024-07-24

		SAMPLE DESCRIPTION:		Sample 1
		SAMPLE TYPE:		Water
		DATE SAMPLED:		2024-07-12
Parameter	Unit	G / S	RDL	6008954
Vinyl Chloride	µg/L	2	0.17	<0.17
1,1 Dichloroethene	µg/L	14	0.30	<0.30
Dichloromethane	µg/L	50	0.30	<0.30
1,2-Dichloroethane	µg/L		0.20	<0.20
Carbon Tetrachloride	µg/L	5	0.20	<0.20
Benzene	µg/L	5	0.20	<0.20
Trichloroethylene	ug/L	5	0.20	<0.20
Chlorobenzene	µg/L	80	0.1	<0.1
1,2-Dichlorobenzene	µg/L	200	0.10	<0.10
1,4-Dichlorobenzene	µg/L	5	0.10	<0.10
Carbofuran	µg/L	90	5	<5
Carbaryl	µg/L	90	5	<5
Diuron	µg/L	150	10	<10
Triallate	µg/L	230	1	<1
Diquat	µg/L	70	5	<5
Paraquat	µg/L	10	1	<1
PCBs	µg/L	3	0.2	<0.2
Bromoxynil	µg/L	5	0.5	<0.5
Dicamba	µg/L	120	0.05	<0.05
2,4-D	µg/L	100	0.3	<0.3
2,4-Dichlorophenol	µg/L	900	0.5	<0.5
Diclofop-methyl	µg/L	9	0.05	<0.05
Pentachlorophenol	µg/L	60	0.5	<0.5
Picloram	µg/L	190	0.05	<0.05
2,3,4,6-Tetrachlorophenol	µg/L	100	0.5	<0.5
2,4,6-Trichlorophenol	µg/L	5	0.2	<0.2
MCPA	mg/L		0.5	<0.5
Phorate	µg/L	2	0.5	<0.5
Dimethoate	µg/L	20	2.5	<2.5
Terbufos	µg/L	1	0.5	<0.5

Certified By:

R. Chakraborty



## Certificate of Analysis

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
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<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### O. Reg. 170/03 Schedule 24 - Trace Organics

DATE RECEIVED: 2024-07-16

DATE REPORTED: 2024-07-24

		SAMPLE DESCRIPTION:		Sample 1
		SAMPLE TYPE:		Water
		DATE SAMPLED:		2024-07-12
Parameter	Unit	G / S	RDL	6008954
Diazinon	µg/L	20	1	<1
Malathion	µg/L	190	5	<5
Chlorpyrifos	µg/L	90	1	<1
Azinphos-methyl	µg/L	20	2	<2
De-ethylated Atrazine	µg/L		0.5	<0.5
Atrazine + N-dealkylated metabolites	µg/L	5	1	<1
Trifluralin	µg/L	45	1	<1
Simazine	µg/L	10	1	<1
Atrazine	µg/L		0.5	<0.5
Metribuzin	µg/L	80	0.25	<0.25
Prometryne	µg/L	1	0.25	<0.25
Metolachlor	µg/L	50	0.11	<0.11
Benzo(a)pyrene	µg/L	0.01	0.01	<0.01
Surrogate	Unit	Acceptable Limits		
Toluene-d8	% Recovery	50-140	110	
4-Bromofluorobenzene	% Recovery	50-140	85	
DCAA	%	50-140	106	
Decachlorobiphenyl	%	50-140	91	
Acridine-d9	%	50-140	76	
Naphthalene-d8	%	50-140	78	
Terphenyl-d14	%	50-140	99	

Comments: RDL - Reported Detection Limit; G / S - Guideline / Standard: Refers to ON SDWA-Schedule 24  
Guideline values are for general reference only. The guidelines provided may or may not be relevant for the intended use. Refer directly to the applicable standard for regulatory interpretation.  
6008954 Sample was received unpreserved for VOC analysis. As per client request, sub-sampling done in-house into preserved VOC vials before running the analysis.  
Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:

R. Chakraborty



**AGAT** Laboratories

## Certificate of Analysis

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
CANADA L4Z 1Y2  
TEL (905)712-5100  
FAX (905)712-5122  
<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### DRINKING WATER - O. Reg. 170/03 - Schedule 23 - Mercury

DATE RECEIVED: 2024-07-16

DATE REPORTED: 2024-07-24

SAMPLE DESCRIPTION: Sample 1

SAMPLE TYPE: Water

DATE SAMPLED: 2024-07-12

Parameter	Unit	G / S	RDL	6008954
Total Mercury	µg/L	0.10	<0.10	

Comments: RDL - Reported Detection Limit; G / S - Guideline / Standard

Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:



*Nivine Basly*



**AGAT** Laboratories

## Certificate of Analysis

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

5835 COOPERS AVENUE  
MISSISSAUGA, ONTARIO  
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<http://www.agatlabs.com>

CLIENT NAME: A & A ENVIRONMENTAL CONSULTANTS INC

SAMPLING SITE: 989 Ward St., Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLED BY: Jason Allen

### DRINKING WATER - O. Reg. 170/03 - Schedule 23 - Metals

DATE RECEIVED: 2024-07-16

DATE REPORTED: 2024-07-24

		SAMPLE DESCRIPTION:		Sample 1
		SAMPLE TYPE:		Water
		DATE SAMPLED:		2024-07-12
Parameter	Unit	G / S	RDL	6008954
Total Antimony	µg/L		3.0	<3.0
Total Arsenic	µg/L		3.0	<3.0
Total Barium	µg/L		2.0	143
Total Boron	µg/L		10	18
Total Cadmium	µg/L		0.10	<0.10
Total Chromium	µg/L		3.0	<3.0
Total Selenium	µg/L		1.0	<1.0
Total Uranium	µg/L		0.50	1.02

Comments: RDL - Reported Detection Limit; G / S - Guideline / Standard

Analysis performed at AGAT Toronto (unless marked by \*)

Certified By:



*Nvine Basly*

## Quality Assurance

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### Trace Organics Analysis

RPT Date: Jul 24, 2024			DUPLICATE			Method Blank	REFERENCE MATERIAL		METHOD BLANK SPIKE		MATRIX SPIKE				
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD		Measured Value	Acceptable Limits		Recovery	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper		Lower	Upper

#### O. Reg. 170/03 Schedule 24 - Trace Organics

Vinyl Chloride	6006384		<0.17	<0.17	NA	< 0.17	99%	50%	140%	106%	50%	140%	105%	50%	140%
1,1 Dichloroethene	6006384		<0.30	<0.30	NA	< 0.30	111%	50%	140%	117%	60%	130%	107%	50%	140%
Dichloromethane	6006384		<0.30	<0.30	NA	< 0.30	119%	50%	140%	117%	60%	130%	118%	50%	140%
1,2-Dichloroethane	6006384		<0.20	<0.20	NA	< 0.20	104%	50%	140%	99%	60%	130%	96%	50%	140%
Carbon Tetrachloride	6006384		<0.20	<0.20	NA	< 0.20	112%	50%	140%	119%	60%	130%	104%	50%	140%
Benzene	6006384		<0.20	<0.20	NA	< 0.20	113%	50%	140%	112%	60%	130%	101%	50%	140%
Trichloroethylene	6006384		<0.20	<0.20	NA	< 0.20	115%	50%	140%	113%	60%	130%	117%	50%	140%
Chlorobenzene	6006384		<0.1	<0.1	NA	< 0.1	114%	50%	140%	111%	60%	130%	107%	50%	140%
1,2-Dichlorobenzene	6006384		<0.10	<0.10	NA	< 0.10	114%	50%	140%	108%	60%	130%	108%	50%	140%
1,4-Dichlorobenzene	6006384		<0.10	<0.10	NA	< 0.10	115%	50%	140%	111%	60%	130%	112%	50%	140%
Carbofuran		TWDUP	< 5	< 5	NA	< 5	109%	50%	140%	94%	50%	140%	81%	50%	140%
Carbaryl		TWDUP	< 5	< 5	NA	< 5	97%	50%	140%	62%	50%	140%	68%	50%	140%
Diuron		TWDUP	< 10	< 10	NA	< 10	99%	50%	140%	91%	50%	140%	77%	50%	140%
Triallate		TWDUP	< 1	< 1	NA	< 1	100%	50%	140%	90%	50%	140%	76%	50%	140%
Diquat		TWDUP	< 5	< 5	NA	< 5	98%	50%	140%	73%	50%	140%	98%	50%	140%
Paraquat		TWDUP	< 1	< 1	NA	< 1	108%	50%	140%	89%	50%	140%	76%	50%	140%
PCBs	6007631		< 0.2	< 0.2	NA	< 0.2	103%	50%	140%	93%	50%	140%	97%	50%	140%
Bromoxynil		TW	< 0.5	< 0.5	NA	< 0.5	85%	50%	140%	85%	50%	140%	NA	50%	140%
Dicamba		TW	< 0.05	< 0.05	NA	< 0.05	94%	50%	140%	82%	50%	140%	85%	50%	140%
2,4-D		TW	< 0.3	< 0.3	NA	< 0.3	98%	50%	140%	92%	50%	140%	78%	50%	140%
2,4-Dichlorophenol	6012732		< 0.5	< 0.5	NA	< 0.5	72%	50%	140%	78%	50%	140%	88%	50%	140%
Diclofop-methyl			< 0.05	< 0.05	NA	< 0.05	98%	50%	140%	78%	50%	140%	84%	50%	140%
Pentachlorophenol		TW	< 0.5	< 0.5	NA	< 0.5	90%	50%	140%	98%	50%	140%	NA	50%	140%
Picloram		TW	< 0.05	< 0.05	NA	< 0.05	80%	50%	140%	96%	50%	140%	72%	50%	140%
2,3,4,6-Tetrachlorophenol		TW	< 0.5	< 0.5	NA	< 0.5	75%	50%	140%	80%	50%	140%	NA	50%	140%
2,4,6-Trichlorophenol		TW	< 0.2	< 0.2	NA	< 0.2	75%	50%	140%	80%	50%	140%	NA	50%	140%
MCPA		TW	< 0.005	< 0.005	NA	< 0.005	96%	50%	140%	90%	50%	140%	90%	50%	140%
Phorate		TW	< 0.5	< 0.5	NA	< 0.5	80%	50%	140%	68%	50%	140%	83%	50%	140%
Dimethoate		TW	< 2.5	< 2.5	NA	< 2.5	81%	50%	140%	76%	50%	140%	113%	50%	140%
Terbufos		TW	< 0.5	< 0.5	NA	< 0.5	101%	50%	140%	95%	50%	140%	112%	50%	140%
Diazinon		TW	< 1	< 1	NA	< 1	88%	50%	140%	76%	50%	140%	86%	50%	140%
Malathion		TW	< 5	< 5	NA	< 5	83%	50%	140%	81%	50%	140%	95%	50%	140%
Chlorpyrifos		TW	< 1	< 1	NA	< 1	89%	50%	140%	89%	50%	140%	103%	50%	140%
Azinphos-methyl		TW	< 2	< 2	NA	< 2	80%	50%	140%	77%	50%	140%	97%	50%	140%
Trifluralin		TW	< 1	< 1	NA	< 1	98%	50%	140%	88%	50%	140%	90%	50%	140%
Simazine		TW	< 1	< 1	0.0%	< 1	115%	50%	140%	83%	50%	140%	95%	50%	140%
Atrazine		TW	< 0.5	< 0.5	NA	< 0.5	101%	50%	140%	88%	50%	140%	95%	50%	140%
Metribuzin		TW	< 0.25	< 0.25	NA	< 0.25	97%	50%	140%	70%	50%	140%	88%	50%	140%
Prometryne		TW	< 0.25	< 0.25	0.0%	< 0.25	99%	50%	140%	98%	50%	140%	80%	50%	140%

## Quality Assurance

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### Trace Organics Analysis (Continued)

RPT Date: Jul 24, 2024			DUPLICATE				REFERENCE MATERIAL			METHOD BLANK SPIKE			MATRIX SPIKE		
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD	Method Blank	Measured Value	Acceptable Limits		Recovery	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper		Lower	Upper
Metolachlor		TW	< 0.11	< 0.11	NA	< 0.11	116%	50%	140%	106%	50%	140%	77%	50%	140%
Benzo(a)pyrene	6010419		<0.01	<0.01	NA	< 0.01	94%	50%	140%	74%	50%	140%	77%	50%	140%

Comments: When the average of the sample and duplicate results is less than 5x the RDL, the Relative Percent Difference (RPD) will be indicated as Not Applicable (NA).

Certified By:

R. Chakraborty

## Quality Assurance

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

### Water Analysis

RPT Date: Jul 24, 2024

RPT Date: Jul 24, 2024			DUPLICATE			Method Blank	REFERENCE MATERIAL		METHOD BLANK SPIKE			MATRIX SPIKE			
PARAMETER	Batch	Sample Id	Dup #1	Dup #2	RPD		Measured Value	Acceptable Limits		Recovery	Acceptable Limits		Recovery	Acceptable Limits	
								Lower	Upper		Lower	Upper		Lower	Upper

#### DRINKING WATER - O. Reg. 170/03 - Schedule 23 - Metals

Total Antimony	6008954	6008954	<3.0	<3.0	NA	< 3.0	102%	70%	130%	105%	80%	120%	97%	70%	130%
Total Arsenic	6008954	6008954	<3.0	<3.0	NA	< 3.0	101%	70%	130%	86%	80%	120%	94%	70%	130%
Total Barium	6008954	6008954	143	148	3.4%	< 2.0	99%	70%	130%	103%	80%	120%	90%	70%	130%
Total Boron	6008954	6008954	18	18	NA	< 10	92%	70%	130%	93%	80%	120%	106%	70%	130%
Total Cadmium	6008954	6008954	<0.10	<0.10	NA	< 0.10	99%	70%	130%	99%	80%	120%	77%	70%	130%
Total Chromium	6008954	6008954	<3.0	<3.0	NA	< 3.0	101%	70%	130%	103%	80%	120%	108%	70%	130%
Total Selenium	6008954	6008954	<1.0	<1.0	NA	< 1.0	102%	70%	130%	98%	80%	120%	93%	70%	130%
Total Uranium	6008954	6008954	1.02	1.08	NA	< 0.50	103%	70%	130%	85%	80%	120%	98%	70%	130%

Comments: NA signifies Not Applicable.

Duplicate NA: results are under 5X the RDL and will not be calculated.

#### DRINKING WATER - O. Reg. 170/03 - Schedule 23 - Mercury

Total Mercury	6009504		<0.10	<0.10	NA	< 0.10	105%	70%	130%	100%	80%	120%	99%	70%	130%
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Comments: NA signifies Not Applicable.

Duplicate NA: results are under 5X the RDL and will not be calculated.

Certified By:


*Nivine Basily*



## Method Summary

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

PARAMETER	AGAT S.O.P	LITERATURE REFERENCE	ANALYTICAL TECHNIQUE
Trace Organics Analysis			
Vinyl Chloride	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,1 Dichloroethene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Dichloromethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,2-Dichloroethane	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Carbon Tetrachloride	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Benzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Trichloroethylene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Chlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,2-Dichlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
1,4-Dichlorobenzene	VOL-91-5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Toluene-d8	VOL-91- 5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
4-Bromofluorobenzene	VOL-91- 5001	modified from EPA 5030B & EPA 8260D	(P&T)GC/MS
Carbofuran	ORG-91-5101	EPA SW-632 531.1 & MOE E3389	HPLC
Carbaryl	ORG-91-5101	EPA SW-632 531.1 & MOE E3389	HPLC
Diuron	ORG 5501	EPA SW-632 531.1 & MOE E3389	HPLC
Triallate	ORG 5501	EPA SW-632 531.1 & MOE E3389	HPLC
Diquat	ORG-91-5102	EPA 549.1	HPLC
Paraquat	ORG-91-5102	EPA 549.1	HPLC
PCBs	ORG-91-5112	EPA SW-846 3510 & 8082	GC/ECD
Bromoxynil	ORG-91-5110	EPA SW-846 8081A & 8082	GC/ECD
Dicamba	ORG-91- 5110	EPA SW-846 8151A	GC/ECD
2,4-D	ORG-91-5110	EPA SW-846 8151A	GC/ECD
2,4-Dichlorophenol	ORG-91-5114	EPA SW-846 3510C & 8270D	GC/MS
Diclofop-methyl	ORG 5510	EPA SW-846 8151A	GC/ECD
Pentachlorophenol	ORG-91-5110	EPA SW-846 8151A	GC/ECD
Picloram	ORG-91- 5110	EPA SW-846 8151	GC/ECD
2,3,4,6-Tetrachlorophenol	ORG-91-5114	EPA SW-846 8151A	GC/ECD
2,4,6-Trichlorophenol	ORG-91-5110	EPA SW-846 8151A	GC/ECD
MCPA	ORG-91-5110	EPA SW-846 8151	GC/ECD
Phorate	ORG 5503	EPA SW-846 3510C & 8270 & 8141A	GC/MS
Dimethoate	ORG 5503	EPA SW-846 3510C & 8270 & 8141A	GC/MS
Terbufos	ORG-91-5103	EPA SW-846 3510C & 8270 & 8141A	GC/MS
Diazinon	ORG 5503	EPA SW-846 3510C & 8270 & 8141A	GC/MS
Malathion	ORG 5503	EPA SW-846 3510C & 8270 & 8141A	GC/MS
Chlorpyrifos	ORG 5503	EPA SW-846 3510C & 8270	GC/MS
Azinphos-methyl	ORG-91-5103	EPA SW-846 3510C & 8270 & 8141A	GC/MS
De-ethylated Atrazine	ORG 5504	EPA SW-846 3510c & 8270 & MOE E3121	GC/MS
Atrazine + N-dealkylated metabolites	ORG 5504	EPA SW-846 3510c & 8270 & MOE E3121	GC/MS

## Method Summary

CLIENT NAME: A &amp; A ENVIRONMENTAL CONSULTANTS INC

AGAT WORK ORDER: 24T174248

PROJECT: 8340-Spergel Bridgenorth

ATTENTION TO: Ali Rasoul

SAMPLING SITE: 989 Ward St., Bridgenorth

SAMPLED BY: Jason Allen

PARAMETER	AGAT S.O.P	LITERATURE REFERENCE	ANALYTICAL TECHNIQUE
Trifluralin	ORG 5504	EPA SW-846 3510C & 8270 & MOE E3121	GC/MS
Simazine	ORG-91-5104	EPA SW-846 3510c & 8270 & MOE E3121	GC/MS
Atrazine	ORG 5504	EPA SW-846 3510C & 8270 & MOE E3121	GC/MS
Metribuzin	ORG 5504	EPA SW-846 3510c & 8270 & MOE E3121	GC/MS
Prometryne	ORG 5504	EPA SW-846 3510c & 8270 & MOE E3121	GC/NPD
Metolachlor	ORG 5504	EPA SW-846 3510c & 8270 & MOE E3121	GC/MS
DCAA	ORG-91-5110	EPA SW-846 8151	GC/ECD
Decachlorobiphenyl	ORG-91-5112	modified from EPA SW846 3510C & 8082A	GC/ECD
Benzo(a)pyrene	ORG-91-5105	modified from EPA 3510C and EPA 8270E	GC/MS
Acridine-d9	ORG-91-5105	modified from EPA 3510C and EPA 8270E	GC/MS
Naphthalene-d8	ORG-91-5105	modified from EPA 3510C and EPA 8270E	GC/MS
Terphenyl-d14	ORG-91-5105	modified from EPA 3510C and EPA 8270E	GC/MS
Water Analysis			
Total Mercury	MET-93-6100	modified from EPA 245.2 and SM 3112 B	CVAAS
Total Antimony	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Arsenic	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Barium	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Boron	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Cadmium	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Chromium	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Selenium	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS
Total Uranium	MET-93-6103	modified from EPA 200.8, 3005A, 3010A & 6020B	ICP-MS

## Drinking Water Chain of Custody Record

P: 905.712.5100 • F: 905.712.5122 • TF: 1.800.856.6261

### Client Information

Company: A.A. Environmental Consultants  
Contact: Dr. A. Rasim  
Address: 16 Young St.  
Woodstock, ON  
Phone: 519-266-4680 Fax: \_\_\_\_\_  
PO #: 8340  
Client Project #: 8340  
AGAT Quotation #: 16288129079

### Report Information

1. Name: Steve Scott  
Email: sscott@aaenvironmental.ca  
2. Name: \_\_\_\_\_  
Email: \_\_\_\_\_

### Report Format

☒ Single Sample per page  
☐ Multiple Samples per page

### Facility Type (Check all that are applicable)

☐ Large ☐ Residential ☐ Municipal  
☒ Small ☒ Non-Residential ☒ Non-Municipal

### + Water Type

(Specify in column below)  
Raw (R), Treated (TR),  
Distribution (D), Tap (TP),  
Private Well (P)

### Laboratory Use Only

Arrival Condition: ☒ Good ☐ Poor (complete notes)  
Arrival Temperature: 7.2/7.4/7.6  
AGAT Job Number: 24T174248

Notes: less ice

### Turnaround Time Required (TAT) \*

**Regular TAT** 7 to 14 business days ☒ Sch 23/24 only  
5 to 7 business days ☒  
**Rush TAT** 3 to 4 business days ☐ Rush  
2 business days ☐ surcharges  
1 business days ☐ apply

Date Required (Rush surcharges may apply):

### Requirements (Check one)

☒ O. Regulation 170 ☐ Not Applicable  
☐ O. Regulation 243 ☐ Federal  
☐ O. Regulation 318/319 ☐ Other

### IS THIS WATER BEING CONSUMED BY HUMANS?

DO THE RESULTS REQUIRE REPORTING TO THE MECP OR LOCAL PUBLIC HEALTH UNIT?

FOR RAW WATER (E.G. UNTREATED), IS THE SAMPLE COLLECTED FROM A POINT OF HUMAN CONSUMPTION?

CLIENT IS RESPONSIBLE TO COMPLETE AND SUBMIT LAB SERVICE NOTIFICATION (LSN) FORM TO THE MOEC/PHU FAILURE TO DO SO MAY DELAY REPORTING

\*NOTIFICATION INFORMATION\* MUST BE COMPLETE BELOW UPON SUBMISSION OF SAMPLES. LABORATORY ANALYSIS WILL NOT COMMENCE UNTIL ALL INFORMATION HAS BEEN PROVIDED.

☐ Yes ☒ No  
☐ Yes ☒ No  
☐ Yes ☐ No

SAMPLE IDENTIFICATION/LOCATION	DATE SAMPLED	TIME SAMPLED	WATER TYPE *	# OF CONTAINERS	CHLORINE RESIDUAL (incl. Units)	STANDING	FLUSHED	COMMENTS/STANDING TIME (IN MINUTES)	Inorganics (Sch. 23)	Organics (Sch. 24)	Lead	Fluoride	Sodium	Turbidity	Nitrate, Nitrite	Trihalomethanes / HAAs	E.coli, Total Coliforms	Water Quality Assessment Package
Sample 1	07/12/24	AM PM	P	10					X	X								
		AM PM																
		AM PM																
		AM PM																
		AM PM																
		AM PM																
		AM PM																
		AM PM																

Samples taken by (Print Name and Sign):

\* TAT is exclusive of weekends and statutory holidays. Prior arrangements must be made with the laboratory in order to submit Microbiology samples on Fridays

### NOTIFICATION INFORMATION - (required to report adverse results as per the Safe Drinking Water Act) - Laboratory analysis will not commence until all information is received.

#### INFORMATION FOR ADVERSE REPORTING

Agency Name: \_\_\_\_\_  
MUECC Ref: Waterworks #: \_\_\_\_\_  
Contact: \_\_\_\_\_  
Email: \_\_\_\_\_  
After Hours Phone: \_\_\_\_\_  
Address/Location (if different from client above): \_\_\_\_\_

#### MEDICAL OFFICER OF HEALTH (MOH)

Region: \_\_\_\_\_  
PHU Contact: \_\_\_\_\_  
Email: \_\_\_\_\_

Samples Relinquished By (Print Name and Sign): <u>Dason Allen</u>	Date/Time: <u>07/16/24</u>	Samples Received By (Print Name and Sign): <u>Andy J...</u>	Date/Time: <u>07/16/2024</u>	Pink Copy - Client	Page <u>1</u> of <u>1</u>
Samples Relinquished By (Print Name and Sign): <u>Steve Scott</u>	Date/Time:	Samples Received By (Print Name and Sign):	Date/Time: <u>15:30</u>	Yellow/Golden Copy AGAT	Nº: <u>DW 0302</u>
Samples Relinquished By (Print Name and Sign):	Date/Time:	Samples Received By (Print Name and Sign):	Date/Time:	White Copy - AGAT	



## Non-Reportable Drinking Water Sample Inquiry Form

*This form is to ensure your water is tested and reported in accordance with Ontario Regulation 248/03 for testing of Drinking Water under the Safe Drinking Water Act. We require the information below to help uphold our high standard of regulatory compliance, for both AGAT as a laboratory and you, as our valued customer. Please ensure all information is filled out completely and accurately. If you have any questions, please do not hesitate to contact your AGAT Client Project Manager at 905-712-5100.*

(1) What is the purpose for your testing? Please provide details below.

A&A conducting gw remediation on the site. Site has onsite domestic well.

(2) Please answer the following questions.

- (a) Is there a request from a Public Health Inspector or a Ministry of Environment Drinking Water Inspector to complete this testing? ☒ Yes ☐ No  
If Yes, please contact an AGAT Client Project Manager at 905-712-5100
- (b) Is there a provincial order in effect for your water system? ☐ Yes ☒ No  
If Yes, please provide details below including limit for the test parameter if not listed with a standard under O.Reg.169/03

(c) Does your facility have a drinking water system (DWS) number provided by either MECP or MOHLTC? ☐ Yes ☒ No

(i) If yes, why is the sample not reportable to either MECP or MOHLTC? Please provide details below.

(ii) If yes, is the test for sodium and/or fluoride? ☐ Yes ☒ No

- If the test is for sodium and/or fluoride, was sodium and/or fluoride testing completed and reported to the **MECP** in the last 57 months or **MOHLTC** in the last 60 months?  
☐ Yes ☐ No

*As per the SWDA, Sodium and fluoride (if required by DWS) are required to be tested every 5 years (60 months) by the operator. The sodium and/or fluoride adverse are not required to be reported if two samples are less than 5 years apart.*

## APPENDIX 11



16 Young Street,  
Woodstock, ON N4S 3L4  
Tel: (519) 266 4680 Fax: (519) 266 3666  
webpage: [www.AAenvironmental.ca](http://www.AAenvironmental.ca)

Offices in: Woodstock Kirkland Lake North Bay Toronto

January 16, 2024

ref: 8012

msi Spergel Inc.  
Court Appointed Receiver of 2668144 Ontario Inc.  
Attn: Philip Gennis  
1100-200 Yorkland Boulevard  
Toronto, ON M2J 5C1

**CONFIDENTIAL**

**Re: Clean up of Contaminated Soil/Groundwater at Commercial Property Located at 989 Ward Street, Bridgenorth, Ontario.**

Thank you for this opportunity to offer you, our services. We can conduct a cleanup operation to clean the contaminated soil and treat the groundwater found at the above location under the protocols of the Ministry of the Environment "Guide for Use at Contaminated Sites in Ontario" (June, 1996, revised August, 1998) and the results will be compared to MECP Regulations 153/04 as amended by O. Reg. 511/09 and implemented on July 1, 2011. This requires that we examine current site conditions and conduct a sub-surface investigation to treat contaminated soil and groundwater and collect confirmation samples for testing.

The program is designed to treat the contaminated soil and the groundwater identified during the drilling program of Phase II Environmental Site Assessment and the delineation program completed by A&A Environmental Consultant, October 30, 2023, Project No.7937, and January 9, 2024 Project No. 8012 using the excavation program to remove the impacted soil and *in situ* chemical oxidization injection program to treat the groundwater.



## **Background Information**

### **1. Remedial Action Objectives:**

The overall objective of the soil and groundwater cleanup is to protect human health and the environment by reducing concentrations of contaminate in soil and groundwater and minimizing exposure of receptors to affected media. This objective requires the development and implementation of suitable and effective cleanup technologies. Until the cleanup of soil and groundwater is achieved, interim actions need to be established as follows:

- Protect human health by reducing inhalation exposure to petroleum hydrocarbon products emanating from soil and groundwater and ensuring that concentrations of contaminant in indoor air are less than the MECP allowable limits.
- Remediate of soil and groundwater where petroleum hydrocarbon parameters concentrations exceed the remediation standard for soil and groundwater impacts are known to be present at the Site, in excess of the applicable Generic Full Depth Standards presented in the Ontario Ministry of the Environment and Climate Change (MECP) "Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act", O. Reg. 153/04, as amended (hereinafter referred to as the "O. Reg. 153/04 Standards").

### **2. Previous Environmental Site Assessment Reports:**

#### **1. Phase II Environmental Site Assessment 989 Ward Street, Bridgenorth, Ontario**

This investigation included analyzing soils and groundwater for evidence of contamination at the site. During the Phase II ESA, five boreholes were advanced on site. Three existing monitoring wells from a previous investigation were observed on the site to be in a usable condition and also included in this assessment.

The results of the analysis for selected soil samples sent to the lab during the Phase II ESA indicate that no parameter exceeded the Table 3 Industrial/Commercial/ Community (ICC) criteria for a site with non-potable groundwater (NPGW) conditions with the exception of PHC F1, which had a slight exceedance reported in BH1.

The results of the analysis for selected groundwater samples sent to the lab during the Phase II ESA indicate that no parameter exceeded the Table 3 Industrial/Commercial/ Community (ICC) criteria for a site with non-potable groundwater (NPGW) conditions with the exceptions of PHC F1 and PHC F2, which both had reported exceedances in EMW1

A&A recommends a delineation program to identify the extent of the identified impacts, followed by a remediation program to reduce the impacts to below the applicable MECP guidelines.



## 2. Soil and Groundwater Delineation 989 Ward Street, Bridgenorth, Ontario

This investigation included analyzing soils and groundwater for evidence of contamination at the site. During the investigation, four boreholes were advanced on site with three completed as groundwater monitoring wells. Boreholes were advanced around previously identified boreholes and monitoring wells. The drilling program conducted for this study indicates that overburden deposits are mainly consistent across the property. Generally, the soil profile consists of silty sand overtop of silty clay. Bedrock was not encountered. One soil sample from each borehole and one groundwater sample from each well were submitted to a CALA-accredited laboratory for analysis of metals, other related parameters (ORPs), petroleum hydrocarbons (PHCs) fractions F1-F4 and volatile organic compounds (VOCs) including benzene, toluene, ethylbenzene and xylene mixture (BTEX). A duplicate soil sample and a duplicate groundwater sample were also included in the analysis.

The results of the analysis for selected soil samples sent to the lab during the delineation program indicate that no parameter exceeded the Table 3 Industrial/Commercial/ Community (ICC) criteria for a site with non-potable groundwater (NPGW) conditions, with the exception of PHC F1, which had slight exceedances reported in BH1-1 and BH1-3.

The results of the analysis for selected groundwater samples sent to the lab during the delineation program indicate that no parameter exceeded the Table 3 Industrial/Commercial/ Community (ICC) criteria for a site with non-potable groundwater (NPGW) conditions with the exceptions of PHC F1 and PHC F2 in MW1-1, MW1-3 and the Duplicate sample.

Based on the results of analysis, A&A recommends a remediation program to reduce the impacts to below the applicable MECP guidelines. A&A also recommends that all monitoring wells should be maintained in accordance with the provisions of Ontario Regulation 903 including particular attention to ensuring surface casings are properly sealed and protected from damage due to winter maintenance. As well, In the event excess fill is to be imported and/or removed from the site, a Fill Management Plan developed by a Qualified Person is required confirming that the fill quantity and quality is acceptable for the designated receiving site. Confirmatory sample results are required demonstrating that the fill quality meets the standards set out in the Soil, Groundwater and Sediment Standards referenced in Ontario Regulation 153/04 with respect to all contaminants in the fill and Ontario Regulation 406/19 On-site and Excess Soil Management, as amended.

### SCOPE OF WORK - CLEANUP OPERATION

Description	Cost
<b>Soil Cleanup Program</b> <b>Soil Excavation &amp; Disposal to a Registered Receiver:</b> Prior to the excavation, Obtain &/or Update Locates (as is required by Law), the work area will be secured with a safety fence surrounding the target work area. Thereafter, we will mobilize our excavation & removal equipment to the site including, but not limited to, the Excavator, Bobcat, trucks, and various support equipment and labourers to complete the work.	<b>\$92,640.00</b>

Description	Cost
<p>An excavation program is a recommended option to address the impacted soil. The program will include the removal of the impacted soil to a licensed disposal site. Previous investigations suggest that the site has contaminated soils which need to be removed to certify the site is clean. <b><u>The full extent is unknown but has been estimated at 386 m<sup>3</sup>.</u></b> The estimated impacted soil calculates using the results obtained during the Phase II ESA and delineation program investigation and the Our proposed remediation work consists of a 'Dig &amp; Dump' routine to remove all contaminated soils to a proper disposal site. All contaminated materials will be hauled away by a licensed haulage company and hauled to a licensed disposal site, fully approved by the MECP.</p>	
<p style="text-align: center;"><b>Groundwater Treatment Program</b></p> <p><b>De-watering Set Up Requirements:</b> The groundwater sources will be reviewed for vacuum pump extraction, or alternatively collected into a tank for on-site and transfer off site to a treatment center. A pump out a program will ensure a reduction in the levels of contaminant prior to the start of the treatment program of groundwater. The first pump out program will occur during the excavation to remove all accumulate groundwater in the excavated areas. The second event will start after installation of the injection wells. We anticipate approximately one to two weeks to deal with the groundwater pump out program, and a review of the effectiveness of the program afterwards.</p>	<b>\$8,600.00</b>
<p><b>Injection Program:</b> A chemical oxidation reaction involves the breaking of chemical bonds that will be used to treat the groundwater on site. <i>In situ</i> chemical oxidation (ISCO) enhance by zero valent iron (ZVI) is a class of remediation technologies in which petroleum hydrocarbon and other contaminants are degraded in place by oxidants delivered to the subsurface. <i>In-Situ</i> treatment has been shown to be very effective and reduce the overall time and cost of PAHs remediation. Successful implementation of this technology requires an effective means for dispersing the oxidizing chemicals throughout the contaminated groundwater. Some of the specific site conditions such as the type of groundwater aquifer, soil lithology, levels of contaminants and the physical/chemical properties of groundwater is very important to design the <i>in-situ</i> program.</p> <p>A series of injection points will be placed to create a grid diagram to cover the entire impacted area on site. Between 14 to 16 injection wells will be drilled and used as injection points to cover the groundwater impacted areas (see attached site plan). The injection wells will be used to inject the chemical oxidation to treat impacted water in the shallow aquifer. Chemical treatment materials will be injected under pressure to ensure full contact and will cover a larger impacted area. The injection wells will provide easy access to reach the impacted groundwater for treatment during the current and future cleanup program in case it is required. The injection wells are to be used to</p>	<b>\$150,000.00</b>

Description	Cost
<p>inject a chemical oxidation/accelerated bioremediation reagent that uses ferric iron (Fe III) as a safe and effective means of activating persulfate to treat the impacted groundwater showing any levels of petroleum hydrocarbon exceeding Table 3 ICC criteria of Ontario Regulation 153/04 (as amended).</p> <p><b>Task 1 – Injection #1</b></p> <p>It is proposed that three injection events lasting up to 4-6 weeks each be completed before conducting any testing. The chemical materials will be injected at more than 14 locations during two (2) intervals at the site. The injection materials will be injected at two (2) different concentration levels depending on the contaminant concentrations within the groundwater.</p> <p><b>Task 2 – Injection #4-6 (if needed)</b></p> <p>Four to six injection events will be required if the results of the follow up testing program and after completing the first round of injection shows exceedances in the levels of the contaminant parameters. The program will be similar to that introduced in the Task #1 above.</p>	
<p><b>Confirmation Soil Sampling:</b> Soil samples from the floor and sidewalls of the excavated area will be sampled based on the guidelines outlined in O. Reg 154/04, which outlines the minimum number of samples required based on the area of the excavation. An estimated 14-16 soil samples will be collected.</p>	\$8,500.00
<p><b>Monitoring Program:</b> The monitoring program is designed to evaluate the groundwater quality during and after completing the remediation work. The results from the Phase II ESA and the delineation program will be used as a baseline groundwater sampling event. The program will include all monitoring wells installed during the Phase II ESA, the new monitoring wells installed as part of the delineation program and new monitoring wells after completing the excavation program. The wells will be sampled after each injection event. After obtaining clean groundwater results, the monitoring wells will also be sampled once every three months over a period of one year to confirm the results of the cleanup program.</p>	\$35,500.00
<p><b>Sub-Slab Vapour Assessment (SSVA):</b> A&amp;A understands that the SSVA is being requested as a due diligence measure to confirm effective groundwater remediation. The subsurface of the site is reportedly impacted by Petroleum Hydrocarbon. The SSVA will be conducted to confirm soil vapour is within the conservative MECP human health criteria. A &amp; A will coordinate site access for the utility line locators and field staff. The sampling will take place after a settling period as recommended in the MECP guidance document. A site-specific Health &amp; Safety Plan will be prepared and carried out.</p> <p>Concrete scan for utility lines in the proposed areas of sub-slab vapour probe (SSVP) installation. Install Vapor Pin® SSVPs at two locations in the facility to include; the area of highest contamination and the area of least contamination. A leak test will be conducted after installation. This will be</p>	\$15,750.00

Description	Cost
<p>repeated during sampling to confirm a representative sample. Vapor Pin® SSVPs will be leak tested to confirm a representative sample. The SSVPs will be purged and then sampled over an eight-hour period.</p> <p>One sample from each SSVP will be submitted to an accredited laboratory for analysis of contaminants of concern (COCs) as identified including on a 5–7-day turnaround time. A report which describes the work and results of analysis will be provided. Results of analysis will be compared to the MECP guidance document for risk assessment and be compared to human health based indoor air criteria (HBIAC) criteria for a site with coarse textured soil in a non-potable groundwater condition.</p> <p>Analysis of 3 SSVPs (2 samples + 2 QA/QC for PAHs) using PSDs will be conducted for three events after completing the cleanup program. Conclusions based on the findings of the investigation will be provided.</p>	
<p><b>Indoor Air Quality (IAQ) testing:</b> The IAQ testing will be conducted as an initial preliminary screening investigation. The primary goal is to evaluate the potential for human health risk for employees, temporary workers and visitors of the investigated commercial building from the inhalation of indoor vapours potentially associated with vapour intrusion from the Petroleum Hydrocarbons and petroleum hydrocarbon in the subsurface soil and groundwater identified in previous environmental investigations, by collecting indoor air samples (exposure point samples) during typical exposure conditions, and by comparing analytical results to applicable health-based indoor air criteria from calculations in the generic soil and groundwater standards of Ontario Regulation 153/04, as amended, to commercial standards.</p> <p>Analysis of 3 IAQs (2 samples + 2 QA/QC for PAHs) using PSDs will be conducted for three events after completing the cleanup program.</p>	<b>\$8,350.00</b>
<p><b>A&amp;A Consultant Fees:</b> A&amp;A will supervise all the cleanup operation and provide consultation to all contractors working on the project, collecting confirmation soil and groundwater samples and writing the final cleanup environmental report.</p>	<b>\$30,000.00</b>
<b>Total Cost (HST not Included)</b>	<b>\$349,340.00</b>

### Terms and Conditions

A 50% down-payment (\$197,377.10) is required upon signing the letter of engagement (attached). The remaining payment is due in full upon presentation of the report. The work will be performed under our standard terms and conditions which you should read carefully (see

attached). Work can be commenced following the receipt of the signed "Letter of Engagement" acceptance form.

The treatment program will be completed within 4-6 months, a follow up confirmation monitoring program will be conducted every three months over a period of one year. We trust that this proposal meets your needs. We look forward to completing this assignment for you.

Sincerely,



**Dr. Ali A. Rasoul, Ph.D., EP, P. Geo., Q.P.**  
**Senior Environmental Consultant**

## **STANDARD TERMS AND CONDITIONS OF PROFESSIONAL SERVICES AGREEMENTS BETWEEN A&A ENVIRONMENTAL CONSULTANTS INC. AND CLIENTS**

### **1. Authorization to Proceed**

Co-signing of a letter outlining the scope of services to be provided authorizes A&A to proceed with the services described. The parties agree that time is the essence of this contract.

### **2. Standard of Care**

A&A will supply services with the degree of care and diligence normally employed by consultants performing the same or similar services, at the time those services are rendered.

### **3. Limitation of Liability**

A&A's liability for damages, arising from claims from the Banks or Financial institutions, will not exceed the compensation received by A&A under this agreement regardless of the nature of the claim. A&A is responsible for the acts or omissions of other parties associated with the Project who are employees, agents, or sub-consultants of A&A and under A&A's supervision. A&A is not responsible for the acts or omissions of other parties associated with the Project who are not employees, agents, or sub-consultants of A&A and have been hired by the client directly and not part of this A&A proposal. The client also indemnifies A&A and its officers, employees, sub-consultants and agents from all claims, damages, loss and expenses including, without limitation, direct, indirect, or consequential damages and lawyers' fees arising out of or related to the Project, and arising out of or relating to the creation or existence of any hazardous radioactive, toxic, irritating, polluting or otherwise dangerous or harmful substance or condition at or near the site. A&A is not providing architectural and/or structural engineering services with respect to the project or the work. Any and all architectural and/or structural engineering work shall remain the responsibility of the Architect and/or Structural Engineer. A&A is not commenting on the adequacy of the design or its load-carrying ability.

### **4. Site Access and Site Conditions**

The client shall grant or obtain free access to the site, including snow-ploughing for all equipment and personnel necessary for A&A to perform the work set forth in this agreement. The client shall notify any and all possessors or occupiers of the project site that the client has granted A&A free access to the site. A&A will take reasonable precautions to minimize the damage to the site, but it is understood by the client that, in normal course of work, damage may occur to other portions of the site that are not part of this site and corrections to such damage is not part of this project but it is indemnified by A&A that it is covered by the insurance and the insurance details are provided to the client and the correction of such damage is not part of this agreement unless specified in the scope of work of this proposal.

A&A completed a Phase II ESA and Delineation Program for this site; however, the delineation mentioned in the following statement is related to the utility locates on site not the environmental delineation program. A&A will order all public and private utility locates for the site. The client is responsible for accurately identifying the private utility line locates that the private locator cannot identify for any reason on the site.

### **5. Severability and Survival**

If any term of this agreement is held illegal, invalid or unenforceable, the enforceability of the remaining terms is not impaired. Limitations of liability and indemnities survive termination of this agreement for any cause.

## **6. Interpretation**

The limitations of liability and indemnities will apply whether any cause of action arises under breach of contract or warranty, tort, strict liability, statutory liability, or any other cause of action. The laws of Ontario govern this agreement.

## **7. Proprietary Information**

All drawings, specification, technical data and other information furnished to the client by A&A or others under this agreement are, and will remain, the property of A&A, until A&A is fully paid and may not be reproduced or used in any way, or disclosed to third parties or used in any manner detrimental to the interests of A&A.

The following information will not be subject to the confidentiality requirements:

- (a) Information in the public domain through no action of the client; or
- (b) Information received by the client without restriction from a third party having the right to make such disclosure.

## **8. Assignment**

This agreement will not be assigned by the client without A&A's prior written approval and A&A to another corporation without client's approval.

## **9. Waivers**

No waiver by a party of any default by the other in the performance of this agreement will be a waiver of any future default.

## **10. Force Majeure**

A&A will not be liable to the client for delays in supplying the services, or for the direct or indirect cost resulting from such delays, resulting from labour strikes, riots, war, acts of government authorities, extraordinary weather conditions or other natural catastrophe, or any other cause beyond the reasonable control of A&A.



## LETTER OF ENGAGEMENT

**From:**

msi Spergel Inc.  
Court Appointed Receiver of 2668144 Ontario Inc.  
Attn: Philip Gennis  
1100-200 Yorkland Boulevard  
Toronto, ON M2J 5C1

**To:**

A & A Environmental Consultants Inc.  
16 Young Street  
Woodstock, Ontario N4S 3L4  
Tel: 519-266-4680  
Fax: 519-266-3666  
[www.aaenvironmental.ca](http://www.aaenvironmental.ca)

I accept the above proposal #8012A for a cleanup and injection program and agree to be bound by its terms and conditions. I certify that I am authorized to sign this agreement and I request that work commence at the time agreed.

Signed: \_\_\_\_\_ Print: \_\_\_\_\_

Date: \_\_\_\_\_

Name(s) to appear on invoice: \_\_\_\_\_

Address\* to appear on invoice: \_\_\_\_\_

Check here if contact information to appear on report is the same as on the invoice

☐

**OR complete below**

Name(s) to appear on report: \_\_\_\_\_

Address\* to appear on report: \_\_\_\_\_

*\* does not refer to site address, but rather the address of where the document should be sent*

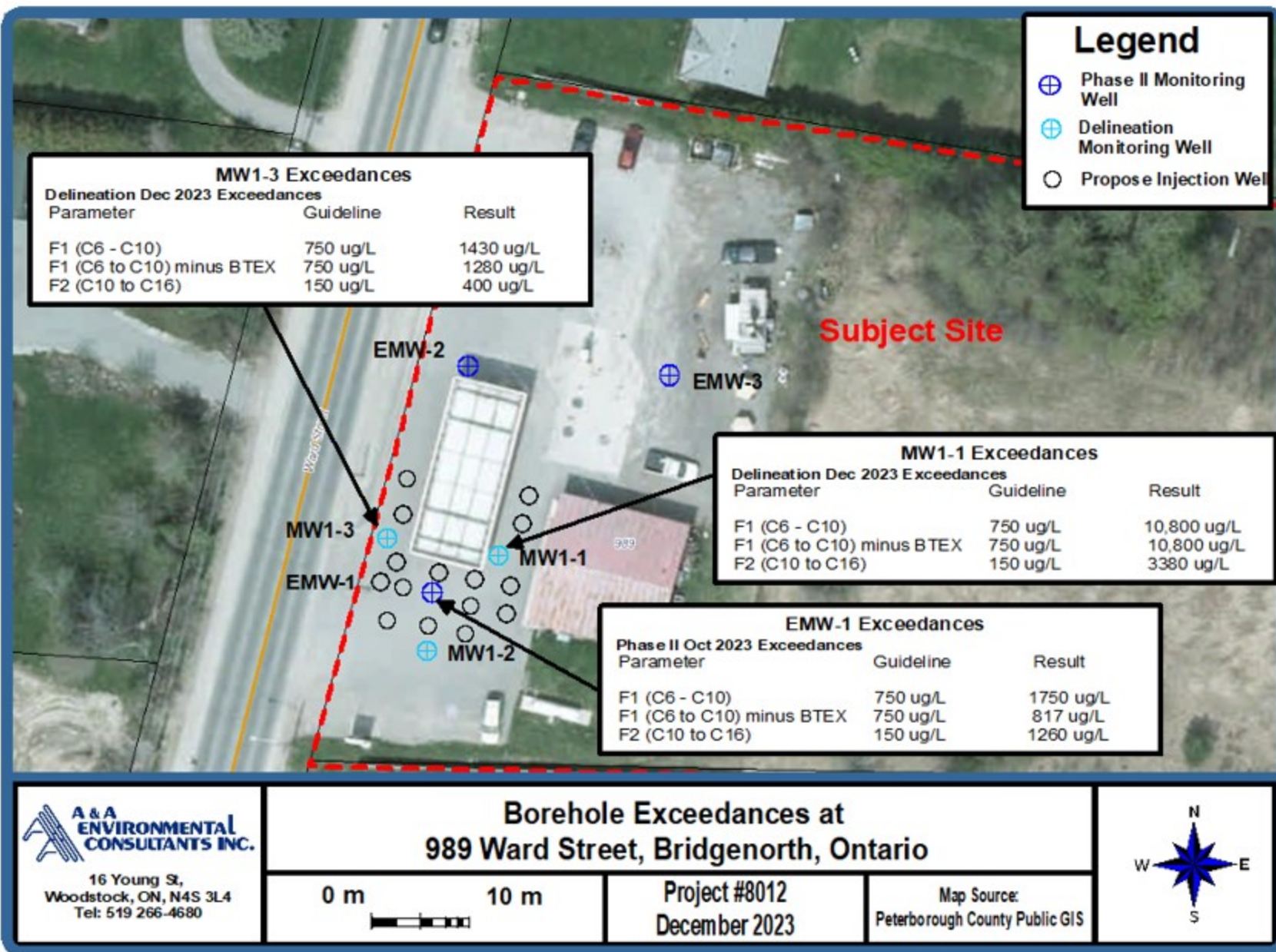
### **Contact Info for Site Visit**

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_





## APPENDIX 12



TECHNICAL STANDARDS  
and SAFETY AUTHORITY

345 Carlingview Drive  
Toronto, Ontario M9W 6N9  
Toll free 1-877-682-8772  
www.tssa.org

## Inspection Report

Work Order # 14595424

Inspection Report # 10247833

Inspection Address: 989 WARD ST BRIDGENORTH ON K0L 1H0 Canada	Reference Number(s): 64511276 Facility Type: Liquid Fuels	Inspection Completion Date: Mar 4, 2025 Equipment Type:
Customer Name and Address: MSI SPERGEL INC 200 Yorkland Blvd Unit 1100 North York ON M2J 5C1 Canada	Task Type: FS Unscheduled Inspection - LF  <b>The facility/equipment is inspected in accordance with Ontario's Technical Standards &amp; Safety Act and the appropriate regulations and codes. When an Inspector's order is issued, time limits for compliance reflect the severity of the violation and serve to avoid disruption of service.</b>	

### INSPECTION NOTES

Inspection Order(s) are issued pursuant to my authority under section 21. (1) of the Technical Standards and Safety Act, 2000.

Where inspection orders are issued, TSSA will perform a follow-up inspection to confirm compliance. The responsible party is expected to make all the necessary corrections within the compliance time specified.

During a Liquid Fuels Periodic Inspection located at 989 WARD ST, BRIDGENORTH, ON, K0L 1H0, Canada it was identified that the gas station registered with TSSA as 2668144 ONTARIO INC had entered into receivership and MSI SPERGEL INC has taken over the management of the property.

Due to the Temporary and Permanent Closure the following orders have been issued.

INSPECTION ORDER(S) ISSUED TO: MSI SPERGEL INC

INDIVIDUAL(S) ENSURING COMPLIANCE: MSI SPERGEL INC

No.	Inspection Order(s)	Issued Date	Compliance Date
1.	<b>Liquid Fuels Handling Code Clause 2.4.1.2</b> <b>Where an underground storage tank system is out of service for more than 180 days but less than 2 years, the owner or authorization holder of the tank shall</b> <b>(a) remove all product from the tank;</b> <b>(b) secure all openings on tanks except vents, to prevent unauthorized access;</b> <b>(c) lock all dispensing or transfer equipment connected to the tank;</b> <b>(d) ensure that any corrosion protection system is maintained in operation; and</b> <b>(e) monitor monthly for water infiltration.</b>	Mar 04, 2025	Jun 02, 2025

As a not-for-profit regulatory authority, TSSA operates on a cost recovery basis.  
(Note: This is not an invoice)



Work Order # 14595424

Inspection Report # 10247833

	Comply with clause 2.4.1.2 of the Liquid Fuels Handling Code, and comply with each of the requirements of this clause as specified in this report.		
2.	<p>Liquid Fuels Handling Code Clause 2.4.2.1 Where an underground storage tank is out of service for 2 years or more, the owner of the tank system or the owner of the property on which the tank is located shall remove the tank and piping from the ground.</p> <p>Comply with clause 2.4.2.1 of the Liquid Fuels Handling Code, and remove the specified underground storage tank(s).</p>	Mar 04, 2025	Oct 30, 2025
3.	<p>Liquid Fuels Handling Code Clause 2.4.2.3 Where an underground storage tank is removed permanently and the site no longer possesses petroleum storage tanks, the owner or authorization holder of a facility, the owner or authorization holder of the storage tank system, or the owner of the property on which the equipment is installed, as the case may be, shall (a) remove or make product-free the remainder of the system; (b) provide written notification to the director within 90 days of the removal of the equipment; and (c) comply with Clause 8.3.</p> <p>Comply with clause 2.4.2.3 of the Liquid Fuels Handling Code, and comply with the requirements of this clause as specified in this report.</p>	Mar 04, 2025	Jan 28, 2026
4.	<p>Liquid Fuels Handling Code Clause 8.3.1 Where tanks, piping, or dispensers of an underground storage tank system have been removed permanently and the property no longer maintains any fuel storage equipment or tank systems, the owner or operator of the facility, the owner or operator of the storage tank systems, or the owner of the property on which the equipment is installed, as the case may be, shall (a) submit an assessment report to TSSA that delineates the full extent of any petroleum product that has escaped from the tanks, piping, and dispensers into the environment or inside a building both on site and, where necessary and practical, off site; and (b) immediately notify the Ontario Ministry of the Environment in accordance with the Environmental Protection Act, as amended, and the Ontario Water Resources Act, as amended. Pursuant to this inspector's authority under section 21(1) of the Technical Standards and Safety Act, 2000, S.O. 2000, you are hereby ordered to comply with clause 8.3.1 of the Liquid Fuels Handling Code, and to provide to TSSA an assessment report, prepared by a qualified person as defined in Ontario Regulation 153/04 (as amended) of the Environmental Protection Act which delineates the full extent of all petroleum impacts to both the soil and groundwater. The report must meet the criteria as set forth in the TSSA Environmental Management Protocol for Operating</p>	Mar 04, 2025	Jan 28, 2026

As a not-for-profit regulatory authority, TSSA operates on a cost recovery basis.  
(Note: This is not an invoice)



TECHNICAL STANDARDS  
and SAFETY AUTHORITY

345 Carlingview Drive  
Toronto, Ontario M9W 6N9  
Toll free 1-877-682-8772  
www.tssa.org

## Inspection Report

Work Order # 14595424

Inspection Report # 10247833

<p><b>Fuel Handling Sites in Ontario (TSSA EMP August 2012).</b> <b>The report must be sent to the following address on or before the compliance date:</b> <b>Technical Standards and Safety Authority</b> <b>Attn: Fuels Safety Engineering - Environmental</b> <b>345 Carlingview Drive</b> <b>Toronto, ON</b> <b>M9W 6N9</b> <b>Electronic submissions may be sent to the following email address</b> <b>fssubmissions@tssa.org ATTENTION Fuels Safety Engineering - Environmental</b> <b>NOTE: All submissions MUST be accompanied by a completed Environmental Review Services Form. If the form is incomplete the report will not be reviewed and the file will not be closed.</b> <b>Copies of the form are available at</b> <b><a href="http://www.tssa.org/regulated/fuels/fuelsForms.asp">http://www.tssa.org/regulated/fuels/fuelsForms.asp</a></b> <b>TSSA does not consider the matter resolved and the file closed until written correspondence from the TSSA engineering department has been provided upon review of the report submission.</b></p> <p><b>8.3.1.</b></p>		
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**This report is issued under the *Technical Standards and Safety Authority Act, 2000, s. 17(1)***

17. (1) An inspector may conduct an inspection and may, as part of that inspection, enter and inspect at any reasonable time the lands and premises where any of the things, parts of the things or classes of things to which this Act, the regulations or a Minister's order apply are used, operated, installed, made, manufactured, repaired, renovated or offered for sale for the purpose of,

- (a) ensuring compliance with this Act, the regulations or Minister's order;
- (b) ensuring that an authorization holder remains entitled to the authorization; or
- (c) determining whether a hazardous condition exists. 2006, c. 34, s. 25 (5)

<b>Customer Signature &amp; Position / Date:</b>		<b>Inspector Name:</b> Jordy Monahan	<b>Inspector Contact Number:</b> +1 613-769-5706
<b>Report Received By:</b> Paula Amaral: pamaral@spergel.ca	<b>Customer Contact Number:</b> 416-498-4302	<b>Inspector Email:</b> jmonahan@tssa.org	

As a not-for-profit regulatory authority, TSSA operates on a cost recovery basis.  
(Note: This is not an invoice)

## APPENDIX 13

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

**ROYAL BANK OF CANADA**

Applicants

- and -

**2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN**

Respondents

**AFFIDAVIT OF PHILIP GENNIS**  
(sworn April 1, 2025)

I, **PHILIP GENNIS**, of the City of Thornhill, in the Province of Ontario, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a Licensed Insolvency Trustee with msi Spergel inc. ("**Spergel**"), the Court-Appointed Receiver (the "**Receiver**") of 2668144 Ontario Inc. ("**2668**") and as such have knowledge of the matters to be deposed herein, except where such knowledge is stated to be based on information and belief, in which case I state the source of the information and verily believe such information to be true.
2. The Receiver was appointed, without security, of all of the assets, undertakings and properties of the 2668 by Order of the Honourable Madam Justice Kimmel of the Ontario Superior Court of Justice (Commercial List), on August 4, 2023.
3. In connection with the receivership of 2688 for the period from February 1, 2024 to and including February 28, 2025 fees of \$40,551.63 (inclusive of HST, disbursements) were charged by Spergel as detailed in the billing summary and

time dockets attached hereto as **Exhibit “1”** to this my Affidavit. This represents 83.86 hours at an effective rate of \$427.93 per hour.

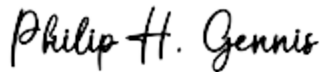
4. The fees of the Receiver for the period from August 4, 2023 to and including January 31, 2024 were previously approved by Order of the Honourable Justice Osborne dated March 20, 2024.
5. The hourly billing rates detailed in this Affidavit are comparable to the hourly rates charged by Spergel for services rendered in relation to similar proceedings.
6. This Affidavit is made in support of a motion to, *inter alia*, approve the receipts and disbursements of the Receiver and its accounts.
7. I make this Affidavit for no improper purpose.

SWORN BEFORE ME at the City  
of Toronto, in the Province of  
Ontario, this 1<sup>st</sup> day of April, 2025



A Commissioner, etc.

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergel inc.  
and Spergel & Associates Inc.  
Expires September 21, 2025



**PHILIP GENNIS**



**This is Exhibit “1” of the Affidavit of  
PHILIP GENNIS  
Sworn before me on this 1<sup>st</sup> day of April 2025**



**A Commissioner, Etc.**

Barbara Eileen Sturge,  
a Commissioner, etc. for msi Spergol inc  
and Spergel & Associates Inc.  
Expires September 21, 2025



SPERGEL

msi Spergel inc., Licensed Insolvency Trustees  
Head Office: 200 Yorkland Blvd., Suite 1100  
Toronto, ON., M2J 5C1  
T: 416 497 1660 • F: 416 494 7199  
[www.spergel.ca](http://www.spergel.ca)

March 31, 2025

DRAFT

Invoice #: 1166

2668144 Ontario Inc.

## INVOICE

**RE: 2668144 Ontario Inc.**

FOR PROFESSIONAL SERVICES RENDERED in the period February 1, 2024 to February 28, 2025, in connection with the Court-appointed receivership proceedings.

Professional Services	Hours	Hourly Rate	Total
Mukul Manchanda, CPA, CIRP, LIT	28.60	\$500.00	\$14,300.00
Philip H. Gennis, LL.B., CIRP, LIT	28.60	\$500.00	\$14,300.00
Gillian Goldblatt, CPA, CA, CIRP, LIT	1.80	\$400.00	\$720.00
Paula Amaral	12.70	\$325.00	\$4,127.50
Eileen Sturge	1.00	\$250.00	\$250.00
Azeem Shah	1.46	\$215.00	\$313.90
Dharam Tiwana	5.20	\$215.00	\$1,118.00
Others	2.60	\$196.92	\$512.00
Manocher Sarabi	0.90	\$150.00	\$135.00
Lindsay Lesmeister	1.00	\$110.00	\$110.00
Total Professional Services	83.86	\$427.93	\$35,886.40
HST			\$4,665.23

**Total** **\$40,551.63**

HST Registration #R103478103  
(AA2688-R)



# SPERGEL

msi Spergel inc., Licensed Insolvency Trustees  
Head Office: 200 Yorkland Blvd., Suite 1100  
Toronto, ON., M2J 5C1  
T: 416 497 1660 • F: 416 494 7199  
[www.spergel.ca](http://www.spergel.ca)

March 31, 2025

## DRAFT

Invoice #: 1166

2668144 Ontario Inc.

## INVOICE

### INVOICE RECONCILIATION PAGE

Date	Staff	Memo	Hours	B-Rate	Amount
<b>Professional Services</b>					
2024-02-01	GGO	Receipt and review of bank reconciliation.	0.10	\$400.00	\$40.00
2024-02-02	GGO	Review and approve disbursements.	0.20	\$400.00	\$80.00
2024-02-02	PAM	Receive email from company with additional information, finalize analysis and prepare borrowing base calculation and forward to company.	0.10	\$325.00	\$32.50
2024-02-05	ASA	Email sent to Dart Heating for quote	0.10	\$215.00	\$21.50
2024-02-05	ASA	Replied to Mike from Linked Home to provide full quote.	0.05	\$215.00	\$10.75
2024-02-05	ASA	Replied to Mike's email from Linked. Compared the quote against others. Spoke with paula regarding the quote. Spoke with rocco regarding the attendance on site of the Sales person.	0.37	\$215.00	\$79.55
2024-02-05	IFR	Issue chqs.	0.20	\$170.00	\$34.00
2024-02-05	PAM	Receive email from Lockit Security with site inspection report and save to drive. Review and discuss quotes for furnace replacement with A. Shah and M. Manchanda.	0.10	\$325.00	\$32.50
2024-02-05	MMA	Receipt, review and sign the GST opening request	0.20	\$500.00	\$100.00
2024-02-07	PGE	Email from MM confirming that Bank has agreed to proceed with remediation and requesting draft report to move matter along;	0.10	\$500.00	\$50.00
2024-02-07	MMA	Email exchange with T. Hogan regarding seeking's court approval of the remediation and sale process.	0.10	\$500.00	\$50.00
2024-02-08	MMA	Discussion with J. Gagnon and C. Schulze regarding remediation of the property and obtaining court approval of same. Sent an email to T> Hogan advising that the bank is agreeable to fund the remediation based on the quotation received from A&A. Receipt and review of email from T. Hogan regarding Notice of motion and draft order.	0.70	\$500.00	\$350.00
2024-02-09	MMA	Receipt and review of email from P. Gennis Containing the First report of the Receiver. Review and provided comments regarding same.	1.10	\$500.00	\$550.00

Barrie 705 722 5090 • Brampton 905 874 4905 • Downsview 416 633 1444 • Hamilton 905 527 2227 • London 519 902 2722 • Mississauga 905 602 4143  
Oshawa 905 721 8251 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Toronto 416 778 8813 • Vaughan 647 288 7636  
Saskatchewan 306 341 1660 • British Columbia 604 365 7434

**SPERGEL**

**msi Spergel inc.**, Licensed Insolvency Trustees  
Head Office: 200 Yorkland Blvd., Suite 1100  
Toronto, ON., M2J 5C1  
T: 416 497 1660 • F: 416 494 7199  
**www.spergel.ca**

March 31, 2025

**DRAFT****Invoice #: 1166**

2668144 Ontario Inc.

**INVOICE**

2024-02-10	PGE	<i>Draft First Report to Court and assemble appendices; transmittal of Report to Counsel for review and comment; review of insurance on ppty in light of pending expiry on February 26, 2024;</i>	3.50	\$500.00	\$1,750.00
2024-02-12	PAM	<i>Revise budget and forward to M.Manchanda to request funding.</i>	0.30	\$325.00	\$97.50
2024-02-13	HSI		0.90	\$220.00	\$198.00
2024-02-14	ASA	<i>Prepared cheque requisition. Checked with Haran regarding the past due requisitions. emailed Andrew for online access. Emailed mukul to approve the cheq reqs.</i>	0.50	\$215.00	\$107.50
2024-02-15	MMA	<i>Email exchange with J. Gagnon regarding the remittance of funds available in the bank account.</i>	0.20	\$500.00	\$100.00
2024-02-15	PGE	<i>Email exchange with Ken Jamieson regarding TSSA Inspection report; receipt and review of TSSA documents from A&amp;A Environmental;</i>	1.00	\$500.00	\$500.00
2024-02-20	EST	<i>Prepare documentation as requested.</i>	1.00	\$250.00	\$250.00
2024-02-20	PGE	<i>Email exchange with Counsel; receipt and review of counsel comments on draft report; internal email requesting fee affidavit; email exchange with Counsel regarding the commencement of a sales process in parallel with remediation; review of Phase 2 report as regards migration of contamination; telephone discussion with environmental consultant regarding timeline for completion of remediation once approved; email to Counsel regarding discussion with consultant on migration; telephone discussion with realtor regarding efficacy of a sales process in parallel with remediation; receipt and review of draft fee affidavit.</i>	3.50	\$500.00	\$1,750.00
2024-02-20	MMA	<i>Email exchange with M.Vine regarding notice of motion and draft order. Email exchange with M.Vine, T.Hogan, P.Gennis regarding the request for a court dat and the approval of the sales process and remediation. Approval of Feb 14 Hydro one cheque request</i>	0.60	\$500.00	\$300.00
2024-02-21	MMA	<i>Reviewed and approved borrowing advance</i>	0.30	\$500.00	\$150.00
2024-02-21	PAM	<i>Arrange for payment of insurance policy.</i>	0.20	\$325.00	\$65.00
2024-02-26	ASA	<i>Prepared SRD for AA2688. Emailed to Paula for her reviewal.</i>	0.44	\$215.00	\$94.60
2024-02-26	MMA	<i>Receive, review and sign first report to court from P.Gennis</i>	0.50	\$500.00	\$250.00

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2024-02-26	PGE	Finalize First report and arranging for signature by MM; execution and transmittal of fee affidavit; receipt and review of Interim SRD;	0.50	\$500.00	\$250.00
2024-02-27	PAM	Review SRD prepared by A. Shah and forward to P.Gennis.	0.20	\$325.00	\$65.00
2024-02-27	MMA	Email exchange with M.Vine regarding first report to court Email exchange with P.Amaral regarding insurance renewal	0.30	\$500.00	\$150.00
2024-02-27	PGE	Final assembly of First Report with appendices and transmittal to Counsel for service;	0.75	\$500.00	\$375.00
2024-03-01	PAM	Receive email from Lockit Security with update on site visit.	0.10	\$325.00	\$32.50
2024-03-02	MMA	Email exchange from M.Vine providing comments on the first report to court	0.20	\$500.00	\$100.00
2024-03-03	PGE	Receipt of email from Counsel for Receiver acknowledging receipt of First Report; receipt and review of draft Notice of Motion seeking approval of remediation and sales process;	0.40	\$500.00	\$200.00
2024-03-04	PAM	Assist with assembling of report.	0.50	\$325.00	\$162.50
2024-03-04	MMA	Email exchange with M. Vine regarding the first report of receiver. Review of comments and incorporated same in the report.	0.40	\$500.00	\$200.00
2024-03-04	PGE	Email exchange with Receiver's Counsel forwarding Receiver's First Report to Court;	0.10	\$500.00	\$50.00
2024-03-05	GGO	Receive and review bank reconciliation	0.10	\$400.00	\$40.00
2024-03-06	PGE	Email exchange with Pinchin Environmental;	0.10	\$500.00	\$50.00
2024-03-07	PAM	Discussion with Lockit Security in status of property.	0.20	\$325.00	\$65.00
2024-03-08	PAM	Receive email from Lockit with site inspection update.	0.10	\$325.00	\$32.50
2024-03-13	PGE	Receipt and review of Motion Record for hearing returnable March 20th;	0.30	\$500.00	\$150.00
2024-03-13	MMA	Received motion record of receiver.	0.20	\$500.00	\$100.00
2024-03-14	MMA	Receipt, review and approve payables including approval of wires and EFTs.	0.30	\$500.00	\$150.00
2024-03-15	PGE	Receipt and review of Factum and Book of Authorities from Receiver's Counsel;	0.50	\$500.00	\$250.00
2024-03-15	MMA	Receipt and review of the Factum and book of authorities of the Receiver.	0.50	\$500.00	\$250.00

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2024-03-15	PAM	Receive email from Lockit Security with weekly site inspection photos and update.	0.10	\$325.00	\$32.50
2024-03-18	PGE	Receipt of email from outside Counsel regarding non-attendance at March 20th hearing.	0.10	\$500.00	\$50.00
2024-03-19	MMA		0.00	\$500.00	\$0.00
2024-03-19	MMA	Received email from C.Lewis advising he has not been retained to respond to motion. Advised bank to close account. Received notice thank Bank of Nova Scotia takes no position and will not attend hearing.	0.60	\$500.00	\$300.00
2024-03-19	PGE	Email from Counsel for BNS in response to Motion Record.	0.10	\$500.00	\$50.00
2024-03-20	MMA		0.00	\$500.00	\$0.00
2024-03-20	MMA	Various emails regarding phase 2 environmental from MECP. Received and reviewed order and endorsement of Justice Osborne.	0.70	\$500.00	\$350.00
2024-03-20	PGE	Attend court hearing before Justice Osborne on motion to approve sales process and remediation; receipt and review of email from MOE enclosing comments on A&A Phase 2 Assessment and proposed remediation; email from MM to MOE; forwarding email to Steve Scott and Ali Rasoul at A&A for a response to MOE comments; email from Receiver's Counsel in this regard; receipt and review of Osborne, J., endorsement and Order; telephone discussion with Steve Scott and follow-up internal email in this regard;	1.75	\$500.00	\$875.00
2024-03-21	PAM	Review requisitions prepared by others prior to processing for payment.	0.20	\$325.00	\$65.00
2024-03-21	MMA	Meeting regarding the file.	0.50	\$500.00	\$250.00
2024-03-22	MMA	Various emails regarding the environmental assessment	0.80	\$500.00	\$400.00
2024-03-22	PGE	Receipt and review of email response from Ali Rasoul from A&A Environmental with comments on MOE email relative to the Phase 2 conducted by A&A; internal email exchange with Mukul Manchanda in this regard; telephone discussion with Mukul Manchanda; email exchange with Receiver's Counsel regarding issues raised by MOE and A&A responses; email to Ali Rasoul, Tim Hogan and Mukul Manchanda in an effort to set up a call to discuss the issues raised by the MOE;	0.75	\$500.00	\$375.00

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2024-03-22	PAM	Receive email from Lockit Security with weekly site inspection update and photos.	0.10	\$325.00	\$32.50
2024-03-25	PGE	Email exchange and telephone discussion with CBRE Appraiser regarding property and confirming that CBRE had no interest in engagement; email exchange with Avison Young Valuations; receipt and review of Appraisal Engagement Letter with Fee Quote included; telephone discussion with Antec Appraisers confirming no interest in being engaged to conduct appraisal; email to MM summarizing appraisal and Environmental Quotes;	0.75	\$500.00	\$375.00
2024-03-28	MMA	Various emails to set up a call to discuss environmental issues	0.60	\$500.00	\$300.00
2024-03-28	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-03-28	PGE	Email exchange with A&A Environmental and Receiver's Counsel requesting telephone call with Counsel to discuss recent issues raised by the MOE;	0.25	\$500.00	\$125.00
2024-03-31	PGE	Execution and transmittal of Engagement Letter with A&A with respect to Phase 2 on ppty;	0.25	\$500.00	\$125.00
2024-04-01	MMA	Various emails to set up a call to discuss environmental issues	0.20	\$500.00	\$100.00
2024-04-01	PGE	Email exchange with A&A and Counsel to coordinate a call for Tuesday.	0.20	\$500.00	\$100.00
2024-04-02	PGE	Conference Call with Environmental Consultant regarding issues raised by MOE;	1.00	\$500.00	\$500.00
2024-04-02	MMA	Discussion with P. Gennis regarding property environmental issues.	0.50	\$500.00	\$250.00
2024-04-04	MMA	Follow up sent on environmental estimate.	0.10	\$500.00	\$50.00
2024-04-04	PGE	Follow up email to Ali Rasoul further to recent conference call;	0.10	\$500.00	\$50.00
2024-04-04	PAM	Prepare list of suppliers with links to portals and passwords. Retrieve invoices and save to drive for processing.	0.70	\$325.00	\$227.50
2024-04-05	PGE	Email response from Ali Rasoul of A&A Environmental Consultants;	0.10	\$500.00	\$50.00
2024-04-05	MMA	Received update on environmental.	0.10	\$500.00	\$50.00
2024-04-08	PGE	Receipt and review of email from Ali Rasoul regarding further testing on site;	0.25	\$500.00	\$125.00
2024-04-08	MMA	Received quote for Hydro-Vac.	0.20	\$500.00	\$100.00
2024-04-09	MMA	Various emails exchanged with Ministry regarding environmental	1.00	\$500.00	\$500.00

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2024-04-09	PGE	<i>Receipt of email from Aaron Gordon of the MOE regarding prior email; drafting response for review by Counsel; email exchange with Counsel; telephone discussion with Ali Rasoul; email response to Aaron Gordon at the MOE; receipt and review of further email from Aaron Gordon at the MOE; internal emails and discussion with respect to MOE concerns; email to MM and Counsel confirming discussion with Ali Rasoul and proposing a course of action; drafting further response to Aaron Gordon and transmittal of same to MM and Counsel for review; internal discussions in this regard; email from Counsel with respect to draft; final email to MOE after review by Counsel;</i>	1.50	\$500.00	\$750.00
2024-04-10	PGE	<i>Email to Ali Rasoul of A&amp;A Environmental enclosing draft response to MOE; email from Ali Rasoul confirming acceptability of draft response; email to MOE responding to issues raised and enclosing a copy of the response to comments by Ali Rasoul and a copy of the quote for further investigation;</i>	1.00	\$500.00	\$500.00
2024-04-12	PAM	<i>Review payables and prepare invoices for processing. Discussion with tenant regarding water supply. Discussion with Lockit regarding water back up and water supply. Prepare requisition for receipt of funds and submit to banking for processing.</i>	0.80	\$325.00	\$260.00
2024-04-15	IFR	<i>Issue chqs</i>	0.30	\$170.00	\$51.00
2024-04-16	MMA	<i>Various emails received to schedule a meeting regarding the environmental concerns.</i>	0.50	\$500.00	\$250.00
2024-04-16	PGE	<i>Receipt and review of email response from MECP; internal discussions in this regard; email exchange in an effort to set up conference call with all stakeholders; responding to call invite for Monday, April 22nd;</i>	0.50	\$500.00	\$250.00
2024-04-18	MMA	<i>Approve cheque requisitions.</i>	0.30	\$500.00	\$150.00
2024-04-18	LLE	<i>Issue cheque requisitions.</i>	1.00	\$110.00	\$110.00
2024-04-19	GGO	<i>Review and approve disbursements.</i>	0.20	\$400.00	\$80.00
2024-04-19	MMA	<i>Various emails exchanged regarding repair of pumps. Received request on update of the sales process.</i>	0.50	\$500.00	\$250.00
2024-04-19	PGE	<i>Email from Receiver's Counsel to Counsel for MOE; telephone discussion with Receiver's Counsel after call with Counsel for MOE;</i>	0.30	\$500.00	\$150.00

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2024-04-19	PAM	<i>Review requisitions prepared by others prior to submitting for final processing. Receive email with site inspection update from Lockit Security.</i>	0.20	\$325.00	\$65.00
2024-04-22	PGE	<i>Conference call with MOE regarding issued resulting from Remediation quote; telephone discussion with PPTY manager regarding status of fuel tanks on site; email to ppty manager requesting site visit to ascertain fuel status in tanks; email from Receiver's Counsel</i>	1.25	\$500.00	\$625.00
2024-04-22	MMA	<i>Email sent to R. Tuzi requesting someone go to site and confirm gas tanks are empty. Teams meeting with A. Gordon, C. Redmond, D. Bradley, P. McCulloch, K. Stephenson, V. Oriecuia, P. Gennis, T. Hogan and A. Rasoul to discuss environmental concerns.</i>	1.10	\$500.00	\$550.00
2024-04-24	PGE	<i>Email from ppty manager confirming that gas tanks on-site are empty and locked; telephone discussion with ppty manager in this regard;</i>	0.25	\$500.00	\$125.00
2024-04-24	MMA	<i>Confirmation received from R. Tuzi that gas tanks are empty.</i>	0.10	\$500.00	\$50.00
2024-05-02	MMA	<i>Received and reviewed quote for soil remediation.</i>	0.10	\$500.00	\$50.00
2024-05-02	PGE	<i>Email to A&amp;A Environmental Consultants requesting formal quote with respect to additional testing resulting from concerns expressed by MECP; receipt and review of quote from A&amp;A and transmittal of same to MM for discussion with Bank;</i>	0.50	\$500.00	\$250.00
2024-05-03	GGO	<i>Receive and review bank reconciliation.</i>	0.10	\$400.00	\$40.00
2024-05-10	PAM	<i>Receive call from Bell Canada regarding account. Provide receivership information. Review emails and payables. Investigate paid invoices and update paybles folder with outstanding items to be processed.</i>	0.70	\$325.00	\$227.50
2024-05-13	PAM	<i>Receive and review email from Lockit Security with site visit update. Review payables, retrieve invoices to be paid and save to drive for processing.</i>	0.60	\$325.00	\$195.00
2024-05-14	PAM	<i>Discussion with CRA agent regarding status of RT0002 account. Prepare CRA forms for Authorization on Account and opening of RT0002 account. Assist with assembly of report.</i>	1.00	\$325.00	\$325.00

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2024-05-15	PGE	Email exchange with Mukul Manchanda and Steve Scott regarding recent quote for additional services;	0.25	\$500.00	\$125.00
2024-05-15	MMA	Follow up received from P. Gennis on the environmental clean up.	0.10	\$500.00	\$50.00
2024-05-16	PGE	Receipt and review of current-dated quote from A&A Environmental for additional services related to possible remediation; transmittal of quote to Mukul Manchanda for discussion with Bank;	0.30	\$500.00	\$150.00
2024-05-21	DTI	Prepared receiver's interim report	0.20	\$215.00	\$43.00
2024-05-21	PAM	Retrieve bills to pay from online portals and supplier and save to drive for processing by others.	0.50	\$325.00	\$162.50
2024-05-27	DTI	Review all outstanding bills and prepare cheque requisitions for bills due.	0.30	\$215.00	\$64.50
2024-05-28	PAM	Review requisitions prepared by D. Tiwani.	0.20	\$325.00	\$65.00
2024-05-31	GGO	review and approve disbursement.	0.10	\$400.00	\$40.00
2024-06-03	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-06-04	PGE	Review of environmental reports and prepare summary for Mukul Manchanda for discussion with Bank; transmittal of summary and attachments;	0.50	\$500.00	\$250.00
2024-06-04	MMA	Email sent to J. Gagnon regarding the phase 2 environmental results and the quote to complete the work to clean up the site.	0.50	\$500.00	\$250.00
2024-06-06	PGE	Receipt and review of email from Receiver's Counsel with Demand Notice from McDougall Fuels regarding removal of Island Canopy and pumps; email from Counsel requesting timing for completion of soil testing adjacent to municipal roadway; responding email to Counsel in this regard; further email to Counsel regarding impact of stay of proceedings in receivership order and suggesting a course of action; telephone discussion with appraisers regarding impact on value by removal of the branding and reporting discussions to Counsel; call to environmental consultant leaving voicemail;	0.50	\$500.00	\$250.00
2024-06-06	MMA	Various emails exchange with T. Hogan, P. Gennis and M. Vine regarding removal of branding. Dealt with ancillary issues on the file.	0.60	\$500.00	\$300.00
2024-06-07	PGE	Email exchange and telephone discussion with Steve Scott at A&A Environmental; email to Counsel et al., reporting on email from Steve Scott;	0.30	\$500.00	\$150.00

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2024-06-07	MMA	Email received from P. Gennis regarding soil remediation around the canopy/pump island.	0.10	\$500.00	\$50.00
2024-06-10	PAM	Prepare requisition for payment of utilities and submit for processing.	0.30	\$325.00	\$97.50
2024-06-11	MMA	Email exchange with M. Vine regarding draft email to McDougall regarding removal of branding. Email exchange with M. Vine and M. Vuillerod advising the receiver is investigating the property and considering its marketing options. Call with M. Vine regarding the issues.	0.80	\$500.00	\$400.00
2024-06-11	PGE	Receipt and review of email from Receivers Counsel with draft response to correspondence from McDougall fuels;	0.30	\$500.00	\$150.00
2024-06-13	MMA	Follow up email sent to J. Gagnon on the phase 2 assessment and site clean up. Followed up with bank for authorization for additional environmental work. Received authorization from bank. Requested P. Gennis to proceed with environmental work. Email exchange with M. Vine and P. Nivins regarding setting up a meeting on the de-branding process.	1.10	\$500.00	\$550.00
2024-06-13	PGE	Email from Receiver's Counsel regarding McDougall Fuels; execution and transmittal of engagement letter for additional environmental testing as per agreement with MOE;	0.30	\$500.00	\$150.00
2024-07-02	PAM	Receive emails with details of fire damage. Contact insurance to initiate a claim and discuss tenants and next steps. Contact tenants to discuss impact of fire. Discuss status of building with Lockit Security.	1.00	\$325.00	\$325.00
2024-07-04	PAM	Review file and note items to be completed.	0.30	\$325.00	\$97.50
2024-07-04	PGE	Email exchanges between A&A Environmental and MOE regarding upcoming testing;	0.25	\$500.00	\$125.00
2024-07-04	MMA	Email exchange with S. Scott and P. Gennis on the completion of hydrovac.	0.20	\$500.00	\$100.00
2024-07-05	PAM	Email regarding scheduling of locates for environmental work.	0.10	\$325.00	\$32.50
2024-07-06	IFR	Deposits.	0.20	\$170.00	\$34.00
2024-07-09	DTI	Review and finalize S.246(2) report.	0.20	\$215.00	\$43.00
2024-07-09	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-07-10	PGE	Email exchange with Steve Scott at A&A Environmental Consulting regarding schedule for additional investigative work;	0.25	\$500.00	\$125.00

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2024-07-15	PAM	Receive email from Lockit with site inspection update and save to drive.	0.10	\$325.00	\$32.50
2024-07-16	MMA	Email exchange with T. Hogan and P. Gennis regarding budget for hydro-vac holes near the road. Discussion with C. Schulze regarding the file and funding regarding same.	0.80	\$500.00	\$400.00
2024-07-18	MMA	Email sent to S. Scott regarding the additional testing results.	0.10	\$500.00	\$50.00
2024-07-19	PGE	Email from Steve Scott at A&A Environmental providing update on soil testing efforts;	0.10	\$500.00	\$50.00
2024-07-19	MMA	Received email from S. Scott advising they are waiting for the soil results.	0.10	\$500.00	\$50.00
2024-07-25	MMA	Email received from S. Scott regarding soil results. Forwarded findings to T. Hogan.	0.20	\$500.00	\$100.00
2024-07-25	PGE	Email exchange with Environmental consultant;	0.20	\$500.00	\$100.00
2024-07-26	PAM	Review Interim Statement of Receiver prepared by D. Tiwani.	0.20	\$325.00	\$65.00
2024-07-31	PGE	Follow up email to Steve Scott at A&A Environmental;	0.10	\$500.00	\$50.00
2024-08-01	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-08-02	MMA	Discussion with A&A regarding environmental issues. Call with MOE regarding same.	0.60	\$500.00	\$300.00
2024-08-07	DTI	Prepare cheque requisitions for utilities and security expenses.	0.40	\$215.00	\$86.00
2024-08-08	MSR	receipts, review and processing.	0.20	\$150.00	\$30.00
2024-08-09	PAM	Review requisitions prepared by others.	0.20	\$325.00	\$65.00
2024-08-12	PAM	Call with interested buyer. Added to list of interested buyers.	0.20	\$325.00	\$65.00
2024-08-15	PGE	Email to A&A Environmental requesting update on current assessment;	0.10	\$500.00	\$50.00
2024-08-15	MMA	Email exchange with P. Gennis and S. Scott requesting progress report of soil samples.	0.10	\$500.00	\$50.00
2024-08-16	PGE	Email exchange with Environmental consultant regarding soil and groundwater findings; telephone discussion with Steve Scott and A&A Environmental; receipt and review of groundwater results;	0.30	\$500.00	\$150.00
2024-08-16	MMA	Followed up on status of soil, groundwater and delineation reports. Received and reviewed reports.	0.60	\$500.00	\$300.00

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# SPERGEL

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[www.spergel.ca](http://www.spergel.ca)

March 31, 2025

## DRAFT

**Invoice #:** 1166

2668144 Ontario Inc.

### INVOICE

2024-08-22	PGE	<i>Receipt and review of Supplemental Delineation Report from A&amp;A Environmental; telephone discussion with Steve Scott at A&amp;A regarding need for a clear statement as to the migration of contaminants to municipal roadway; email to Steve Scott requesting confirmation that original estimate for remediation would include the issues included in this updated Delineation Report; transmittal of Updated Delineation Report to Receiver's Counsel with recommendation for a call prior to going back to MOE;</i>	1.00	\$500.00	\$500.00
2024-08-22	MMA	<i>Received and reviewed remediation quote. Email exchange with P. Gennis and S. Scott regarding quote clarification. Email exchange with P. Gennis and T. Hogan regarding remediation quote.</i>	0.70	\$500.00	\$350.00
2024-08-26	PAM	<i>Receive email from Lockit Security with site update and invoice and save to drive.</i>	0.20	\$325.00	\$65.00
2024-08-26	MMA	<i>Email received from P. Gennis requesting a meeting to discuss delineation report.</i>	0.10	\$500.00	\$50.00
2024-09-03	GGO	<i>Receive and review bank reconciliation.</i>	0.10	\$400.00	\$40.00
2024-09-05	PGE	<i>Telephone call with Receiver's Counsel regarding proposed call with the MOE and email to Mukul Manchanda in this regard;</i>	0.30	\$500.00	\$150.00
2024-09-05	IFR	<i>Issue chqs.</i>	0.20	\$170.00	\$34.00
2024-09-05	MMA	<i>Email exchange with P. Gennis regarding setting up a meeting with MOE regarding cross contamination with municipal property. Lengthy call with A&amp;A regarding the environmental report. Email exchanges and calls with S. Viikna regarding the file.</i>	0.90	\$500.00	\$450.00
2024-09-13	MMA	<i>Received email from S. Viikna requesting update on further testing for the phase 2 contamination and seeking opinion on file.</i>	0.20	\$500.00	\$100.00
2024-09-16	MSR	<i>Receipt, Review and Processing.</i>	0.20	\$150.00	\$30.00
2024-09-19	PGE	<i>Email exchange with Receiver's Counsel regarding of timing of discussion with MOE;</i>	0.10	\$500.00	\$50.00
2024-09-19	MMA	<i>Email exchange with P. Gennis regarding phone call with MOE.</i>	0.20	\$500.00	\$100.00
2024-09-20	DTI	<i>Review outstanding bills and prepare cheque requisitions.</i>	0.40	\$215.00	\$86.00
2024-09-20	PGE	<i>Detailed email to MM providing a detailed update on the file;</i>	0.50	\$500.00	\$250.00
2024-09-23	MMA	<i>Sent email to S. Viikna updating on the environmental concerns, providing clean up quote, soil and groundwater delineation and the supplemental delineation reports</i>	0.50	\$500.00	\$250.00

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March 31, 2025

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**Invoice #: 1166**

2668144 Ontario Inc.

### INVOICE

2024-09-24	MMA	Email sent to S. Viikna updating her on the file and provided answers to her additional questions.	0.20	\$500.00	\$100.00
2024-09-30	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-09-30	PAM	Review requisitions for payables prepared by M. Manocher.	0.20	\$325.00	\$65.00
2024-10-03	MMA	Email exchanges and discussions regarding environmental reports, appraisals, repairs and ancillary matters.	1.10	\$500.00	\$550.00
2024-10-07	MMA	Zoom meeting with P. Gennis and T. Hogan to discuss file.	0.30	\$500.00	\$150.00
2024-10-08	IFR	Deposits, Issue chq.	0.30	\$170.00	\$51.00
2024-10-11	MMA	Call with A. Rasoul regarding results of the supplement delineation. Call with TSSA regarding the contamination. Call from CRA regarding the outstanding amounts. Dealt with CRA insolvency department regarding same.	1.30	\$500.00	\$650.00
2024-10-15	DTI	Phone call with Brad regarding unpaid snow plowing invoice, review invoice, investigate if invoice already paid or not and snowplowing was authorized, correspond with R. Tuzi on matter.	0.40	\$215.00	\$86.00
2024-10-16	DTI	Prepare and file HST return for quarter ending Sep 30, 2024.	0.30	\$215.00	\$64.50
2024-10-18	HSI		0.50	\$220.00	\$110.00
2024-10-28	PAM	Prepare requisitions for payment of payables. Submit for approval.	0.20	\$325.00	\$65.00
2024-10-30	PAM	Prepare requisitions for payments to secured creditors and transfer to bankruptcy estate.	0.40	\$325.00	\$130.00
2024-11-01	MMA	Received email from S. Viikna requesting update from phone call regarding delineation.	0.20	\$500.00	\$100.00
2024-11-01	PGE	Email from A&A Environmental regarding unpaid invoice;	0.10	\$500.00	\$50.00
2024-11-06	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-11-08	PAM	Review payables and future expenses and prepare budget and receiver borrowing certificate. Submit for review and signature.	0.70	\$325.00	\$227.50
2024-11-08	MMA	Reviewed and executed projected budget and borrowing certificate.	0.30	\$500.00	\$150.00
2024-11-12	PAM	Revise budget borrowing certificate and submit for approval.	0.40	\$325.00	\$130.00
2024-11-12	MMA	Received, reviewed and executed budget forecast and borrowing certificate.	0.30	\$500.00	\$150.00

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March 31, 2025

## DRAFT

**Invoice #:** 1166

2668144 Ontario Inc.

### INVOICE

2024-11-15	PAM	Prepare requisitions for payments of utilities and other payables and submit for approval and processing.	0.50	\$325.00	\$162.50
2024-11-18	MMA	Request for file update received from P. Nivins.	0.10	\$500.00	\$50.00
2024-11-19	DTI	Review outstanding bills and discrepancies, prepare cheque requisitions.	0.70	\$215.00	\$150.50
2024-11-19	PGE	Email from Receiver's Counsel to Counsel for MOE and A&A Environmental regarding a proposed conference call to discuss supplementary remediation report;	0.25	\$500.00	\$125.00
2024-11-19	MMA	Emails exchanged with T. Hogan, A. Rasoul, P. Gennis and C. Frazer to set up meeting to discuss delineation report.	0.20	\$500.00	\$100.00
2024-11-20	MMA	Review and approve cheque requisitions. Request to receive and review delineation report prior to meeting received from C. Frazer.	0.50	\$500.00	\$250.00
2024-11-20	PGE	Email exchange with Counsel regarding providing supplementary remediation quote to MOE in advance of upcoming conference call; email to MOE enclosing copy of Supplementary Remediation quote;	0.25	\$500.00	\$125.00
2024-12-03	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2024-12-16	PGE	Email from Ali Rasoul with revised clean-up quote; review of quote;	0.30	\$500.00	\$150.00
2024-12-17	DTI	Prepare cheque requisition for Hydro One.	0.20	\$215.00	\$43.00
2024-12-30	DTI	Review utility bill and prepare requisition.	0.20	\$215.00	\$43.00
2025-01-07	GGO	Receive and review bank reconciliation	0.10	\$400.00	\$40.00
2025-01-09	MMA	Email exchanges with S. Viikna regarding status of the file.	0.30	\$500.00	\$150.00
2025-01-12	PGE	Follow up email to Counsel regarding remediation quote;	0.10	\$500.00	\$50.00
2025-01-13	PGE	Internal email regarding status of discussions with Bank;	0.10	\$500.00	\$50.00
2025-01-16	MMA	Email exchanges with S. Viikna regarding the file.	0.20	\$500.00	\$100.00
2025-01-17	MMA	Phone call with S. Viikna regarding file.	0.50	\$500.00	\$250.00
2025-01-17	PAM	Receive email from Lockit with site update and save to drive. Update projected budget and borrowing certificate and forward to M.Manchanda for submission.	0.10	\$325.00	\$32.50
2025-01-22	DTI	Correspond with Brad McCall Roofing, review snow contract, review outstanding amounts for business, review bank transactions, prepare cheque requisitions.	0.80	\$215.00	\$172.00

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March 31, 2025

## DRAFT

Invoice #: 1166

2668144 Ontario Inc.

### INVOICE

2025-01-24	MMA	Email received from B. Alloway, G. Alloway, regarding company's receiver reports and further information.	0.10	\$500.00	\$50.00
2025-01-28	MMA	Receipt and review of NDA from Alloway.	0.30	\$500.00	\$150.00
2025-01-29	PAM	Review Lockit invoices and amounts paid to date. Save outstanding invoices to drive to be processed.	0.30	\$325.00	\$97.50
2025-01-29	DTI	Correspond with B. McCall regarding snow plowing, send signed contract, review bills, prepare cheque requisitions.	0.70	\$215.00	\$150.50
2025-01-30	MMA	Review of monthly budget and certificate (RBC).	0.20	\$500.00	\$100.00
2025-01-30	PAM	Review requisitions prepared by D.Tiwana prior to submitting for approval.	0.30	\$325.00	\$97.50
2025-02-04	MMA	Email exchange with Alloway and RBC regarding NDAs and ESA reports.	0.20	\$500.00	\$100.00
2025-02-06	MSR	Discission With P.A regarding the hydro one bill.	0.50	\$150.00	\$75.00
2025-02-10	GGO	Receive and review bank reconciliation.	0.10	\$400.00	\$40.00
2025-02-14	MMA	Email exchanges wit G. Alloway and S. Viikna regarding the receivership proceedings.	0.30	\$500.00	\$150.00
2025-02-21	PAM		0.10	\$325.00	\$32.50
2025-02-25	DTI	Review expenses, prepare cheque requisitions.	0.40	\$215.00	\$86.00
2025-02-26	PGE	Email exchange between Receiver's Counsel and Counsel for RBC regarding environmental issues related to the property;	0.20	\$500.00	\$100.00
Professional Services Total:			83.86		\$35,886.40



## APPENDIX 14

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Plaintiff

- and -

2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN

Defendants

**AFFIDAVIT OF THOMAS MASTERSON  
(Sworn May 5, 2025)**

I, **THOMAS MASTERSON**, of the City of London, in the Province of Ontario, **MAKE OATH AND SAY:**

1. I am a solicitor qualified to practice law in the Province of Ontario and I am a lawyer with Harrison Pensa <sup>LLP</sup>, who acts as counsel for msi Spergel inc., in its capacity as Court-Appointed Receiver of 2668144 Ontario Inc., in the within proceeding, and as such I have knowledge of the matters to which I hereinafter depose except for those matters based expressly upon information and belief.
2. Attached hereto and marked as **Exhibit "A"** is a summary of the time incurred by professionals at Harrison Pensa <sup>LLP</sup>, the hourly rate and fees associated with such and disbursements in relation with this matter for the period of February 21, 2024 to May 1, 2025.
3. Attached hereto and marked as **Exhibit "B"** are particulars of time spent by professionals at Harrison Pensa <sup>LLP</sup> in connection with this matter for the period of February 21, 2024 to May 1, 2025 and an account statement detailing the services provided dated May 5, 2025.

4. The hourly billing rates set out in the Exhibits are comparable to the hourly rates charged by Harrison Pensa <sup>LLP</sup> for services rendered in relation to similar proceedings.
5. The fees and disbursements of Harrison Pensa <sup>LLP</sup> in this matter to May 1, 2025 are as follows:
  - a. Total Billed Fees and Disbursements from February 21, 2024 to May 1, 2025 - \$21,224.70.
6. The weighted average hourly rate charged by professionals at Harrison Pensa <sup>LLP</sup> is \$416.55.
7. I make this Affidavit in support of among other things, approval of fees and disbursements of the counsel for the Receiver.

**Sworn before me:** ☒ in person OR ☐ by video conference

by Thomas Masterson at the City of London, in the County of Middlesex, before me on May 5, 2025.

  
\_\_\_\_\_  
Commissioner for Taking Affidavits

  
\_\_\_\_\_  
THOMAS MASTERSON

**Tayler Elizabeth Reiners,  
Commissioner for Taking Affidavits,  
Province of Ontario,  
LSO #P14450**

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Plaintiff

- and -

2668144 ONTARIO INC., ASMINUR RAHAMAN and SHAKIVE RAHAMAN

Defendants

EXHIBITS.

TABS "A" TO "B" ARE THE  
EXHIBITS TO THE AFFIDAVIT OF  
THOMAS MASTERSON  
SWORN THIS 5TH DAY OF MAY, 2025



A Commissioner for taking Affidavits

**Tayler Elizabeth Reiners,  
Commissioner for Taking Affidavits,  
Province of Ontario,  
LSO #P14450**

EXHIBIT A

(From February 21, 2024 to May 1, 2025)

	NAME	YEAR OF CALL	ACTUAL HOURS	HOURLY RATE	TOTAL
<b>Partners</b>	Timothy C. Hogan	1995	15.10	\$600.00	\$9,060.00
	Melinda Vine	2007	9.60	\$550.00	\$5,280.00
<b>Associates</b>	Thomas Masterson	2019	5.60	\$290.00	\$1,624.00
	Victoria Adams	2024	3.20	\$225.00	\$720.00
<b>Clerks</b>	Isabelle Stacey		6.80	\$165.00	\$1,122.00
	Nicole Clayton		0.60	\$165.00	\$99.00
	Sydney Inghelbrecht		1.40	\$165.00	\$231.00
	Emma Benaway		1.90	\$145.00	\$275.50
<b>TOTAL FEES</b>					<b>\$18,411.50</b>
<b>HST ON FEES</b>					<b>\$2,393.50</b>
<b>TOTAL TAXABLE DISBURSEMENTS</b>					<b>\$71.42</b>
<b>TOTAL NON – TAXABLE DISBURSEMENTS</b>					<b>\$339.00</b>
<b>HST DISBURSEMENTS</b>					<b>\$9.28</b>
<b>TOTAL FEES, DISBURSEMENTS AND HST</b>					<b>\$21,224.70</b>

## EXHIBIT B

# Harrison Pensa

## LAWYERS

130 Dufferin Avenue, Suite 1101  
P.O. Box 3237  
London, ON N6A 4K3

Telephone: (519) 679 9660  
Facsimile: (519) 667 3362

msi Spergel inc.

May 5, 2025  
Invoice #: 2245638  
Account #: 2245638-197597

File #: 197597/Timothy C. Hogan  
RE: 2668144 Ontario Inc.

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TO ALL PROFESSIONAL SERVICES RENDERED in connection with the above-noted matter, including:

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
21-Feb-24	To prepare Fee Affidavit	.80	\$232.00	THM
26-Feb-24	To send email correspondence to client	.20	\$58.00	THM
26-Feb-24	To correspondence with client;	.20	\$110.00	MVI
3-Mar-24	To final report; to correspondence with client;	.40	\$220.00	MVI
3-Mar-24	To Notice of Motion; to correspondence with client;	.60	\$330.00	MVI
3-Mar-24	To telephone call with client;	.20	\$110.00	MVI
4-Mar-24	To compile motion record;	.70	\$115.50	IST
6-Mar-24	To update motion record;	.30	\$49.50	IST
8-Mar-24	To email correspondence;	.20	\$33.00	IST
10-Mar-24	To court documents; to correspondence re: motion;	.50	\$275.00	MVI
11-Mar-24	Review record	.40	\$240.00	TCH
11-Mar-24	Call with Bank, review/revise motion record, call with client	.80	\$480.00	TCH
11-Mar-24	To draft Factum	1.20	\$348.00	THM
11-Mar-24	To draft AOS;	.30	\$49.50	IST
11-Mar-24	To serve and file;	.40	\$66.00	IST
11-Mar-24	To compile motion record;	.90	\$148.50	IST
11-Mar-24	To email correspondence;	.20	\$33.00	IST
11-Mar-24	To tab and hyperlink;	.30	\$49.50	IST
12-Mar-24	To email correspondence;	.20	\$33.00	IST

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
12-Mar-24	To draft and revise Factum	.80	\$232.00	THM
12-Mar-24	To send courier;	.40	\$58.00	EMB
12-Mar-24	To update file;	.20	\$29.00	EMB
13-Mar-24	To revise Factum	.30	\$87.00	THM
13-Mar-24	Review/revise factum	1.00	\$600.00	TCH
13-Mar-24	To email correspondence;	.20	\$33.00	IST
13-Mar-24	To email correspondence;	.20	\$33.00	IST
13-Mar-24	To update CaseLines;	.20	\$33.00	IST
15-Mar-24	To update CaseLines;	.40	\$66.00	IST
15-Mar-24	To draft AOS;	.20	\$33.00	IST
15-Mar-24	To serve and file;	.20	\$33.00	IST
15-Mar-24	To compile BOA;	.30	\$49.50	IST
15-Mar-24	To finalize factum;	.50	\$82.50	IST
15-Mar-24	To email correspondence;	.20	\$33.00	IST
18-Mar-24	Review Order	.20	\$120.00	TCH
18-Mar-24	To revise the draft Order	.40	\$116.00	THM
18-Mar-24	To email correspondence;	.20	\$29.00	EMB
18-Mar-24	To email correspondence;	.20	\$29.00	EMB
18-Mar-24	To draft Order;	.50	\$72.50	EMB
18-Mar-24	To upload to Caselines;	.20	\$29.00	EMB
20-Mar-24	To update Caselines;	.20	\$29.00	EMB
20-Mar-24	E-mail with client on MOECC issue	.20	\$120.00	TCH
20-Mar-24	To prepare for and attending hearing;	1.40	\$770.00	MVI
20-Mar-24	To conference client;	.20	\$110.00	MVI
20-Mar-24	To correspondence with client; to review Ministry Report;	.40	\$220.00	MVI
20-Mar-24	To receipt and review of Order and Endorsement;	.30	\$165.00	MVI
20-Mar-24	To correspondence with counsel for bank;	.20	\$110.00	MVI
20-Mar-24	To email correspondence;	.20	\$33.00	IST
20-Mar-24	To serve and file;	.50	\$82.50	IST
20-Mar-24	To update CaseLines;	.20	\$33.00	IST
23-Mar-24	E-mails/call with client	.40	\$240.00	TCH
25-Mar-24	To correspondence with client; to review report from MOE;	.40	\$220.00	MVI
25-Mar-24	Call with client	.20	\$120.00	TCH



DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
2-Apr-24	Call with environmental engineer	.80	\$480.00	TCH
9-Apr-24	E-mails with MOECC and client	.40	\$240.00	TCH
10-Apr-24	E-mail with client	.20	\$120.00	TCH
10-Apr-24	E-mails with client/engineer/MOEC	.20	\$120.00	TCH
16-Apr-24	E-mail from MOE, e-mail with client	.40	\$240.00	TCH
19-Apr-24	Call with counsel to MOEC	.70	\$420.00	TCH
19-Apr-24	Call with client	.20	\$120.00	TCH
19-Apr-24	E-mail to MacDougall	.20	\$120.00	TCH
22-Apr-24	Call with MOEC	.50	\$300.00	TCH
6-Jun-24	Letter from McDougall, e-mail to client	.40	\$240.00	TCH
6-Jun-24	E-mails with client	.40	\$240.00	TCH
6-Jun-24	To review letter from McDougal;	.20	\$110.00	MVI
6-Jun-24	To correspondence with client;	.20	\$110.00	MVI
6-Jun-24	To various correspondence re: Fuel Supply Agreement and correspondence;	.30	\$165.00	MVI
11-Jun-24	To draft response to McDougall;	.30	\$165.00	MVI
11-Jun-24	To correspondence with client;	.20	\$110.00	MVI
11-Jun-24	To correspondence with McDougal;	.20	\$110.00	MVI
13-Jun-24	To correspondence with McDougal;	.20	\$110.00	MVI
13-Jun-24	To correspondence with client;	.20	\$110.00	MVI
13-Jun-24	To various conference with Peter from McDougall;	.40	\$220.00	MVI
13-Jun-24	To review FSA;	.20	\$110.00	MVI
13-Jun-24	To correspondence with McDougall;	.20	\$110.00	MVI
13-Jun-24	To correspondence with client;	.20	\$110.00	MVI
14-Jun-24	To correspondence with McDougall;	.20	\$110.00	MVI
14-Jun-24	To various correspondence re: environmental work;	.20	\$110.00	MVI
14-Jun-24	To meeting with McDougall;	.30	\$165.00	MVI
16-Jul-24	To various correspondence with client;	.20	\$110.00	MVI
16-Jul-24	E-mail with client	.20	\$120.00	TCH
25-Jul-24	E-mail with client	.20	\$120.00	TCH
23-Aug-24	E-mail with client	.20	\$120.00	TCH
29-Aug-24	Call with client	.20	\$120.00	TCH
5-Sep-24	Call with client	.20	\$120.00	TCH
7-Oct-24	Call with Client;	.20	\$120.00	TCH

DATE	DESCRIPTION	HOURS	AMOUNT	LAWYER
7-Oct-24	Call with client;	.20	\$120.00	TCH
7-Oct-24	Call with Client;	.20	\$120.00	TCH
8-Oct-24	Call with client	.40	\$240.00	TCH
25-Oct-24	Call with client	.20	\$120.00	TCH
15-Nov-24	To update file;	.30	\$49.50	SIN
18-Nov-24	To correspondence from FS; to review file;	.20	\$110.00	MVI
19-Nov-24	E-mail to McDougal	.20	\$120.00	TCH
19-Nov-24	E-mail to MOE	.40	\$240.00	TCH
19-Nov-24	E-mails with MOE	.20	\$120.00	TCH
20-Nov-24	E-mails with MOE and client	.20	\$120.00	TCH
5-Dec-24	To correspondence with Pichin;	.30	\$165.00	MVI
5-Dec-24	To correspondence with counsel;	.20	\$110.00	MVI
10-Dec-24	To correspondence with Pichin;	.20	\$110.00	MVI
21-Jan-25	To correspondence to o/c;	.20	\$110.00	MVI
26-Feb-25	Review of environmental issues, e-mail to counsel, call to client	1.00	\$600.00	TCH
21-Mar-25	Review amended release/e-mail to Bank counsel	.40	\$240.00	TCH
8-Apr-25	E-mail to Bank counsel	.20	\$120.00	TCH
14-Apr-25	Call with client	.20	\$120.00	TCH
14-Apr-25	To draft Motion	.80	\$232.00	THM
14-Apr-25	To draft Order	.50	\$145.00	THM
14-Apr-25	To revise draft Second Report	.60	\$174.00	THM
14-Apr-25	To send e-mail correspondence;	.40	\$66.00	SIN
14-Apr-25	To send e-mail correspondence;	.20	\$33.00	SIN
14-Apr-25	To draft continuing matters form;	.60	\$99.00	NCL
22-Apr-25	To draft documents;	.30	\$49.50	SIN
23-Apr-25	Review/revise report/e-mail to client	.80	\$480.00	TCH
24-Apr-25	Call/e-mail with client	.40	\$240.00	TCH
28-Apr-25	To send e-mail correspondence;	.20	\$33.00	SIN
29-Apr-25	To prepare Factum	2.00	\$450.00	VAD
1-May-25	To amend Factum	1.20	\$270.00	VAD
1-May-25	Review/revise factum	.50	\$300.00	TCH
1-May-25	Call/e-mail with Bank counsel	.40	\$240.00	TCH
1-May-25	E-mails with Bank counsel	.40	\$240.00	TCH

Total Fees:	\$	18,411.50	
Plus GST:		0.00	
Plus HST:		<u>2,393.50</u>	
<b>Total Fees (INCL TAX)</b>			<b><u>\$ 20,805.00</u></b>

**FEE SUMMARY:**

LAWYER	HOURS	RATE	AMOUNT
Timothy C. Hogan	15.10	\$600.00	\$9,060.00
Melinda Vine	9.60	\$550.00	\$5,280.00
Victoria Adams	3.20	\$225.00	\$720.00
Thomas Masterson	5.60	\$290.00	\$1,624.00
Nicole Clayton	.60	\$165.00	\$99.00
Sydney Inghelbrecht	1.40	\$165.00	\$231.00
Isabelle Stacey	6.80	\$165.00	\$1,122.00
Emma Benaway	1.90	\$145.00	\$275.50

**NON-TAXABLE DISBURSEMENTS**

File Motion Record	\$339.00
Total Non-Taxable Disbursements:	<u>339.00</u>


**TAXABLE DISBURSEMENTS**

Courier	71.42	
Total Taxable Disbursements:	\$	71.42
Plus GST:		0.00
Plus HST:		<u>9.28</u>
<b>Total Disbursements (INCL TAX)</b>		<b><u>\$ 419.70</u></b>

<b>TOTAL DUE &amp; OWING</b>	<b><u>\$ 21,224.70</u></b>
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**THIS IS OUR ACCOUNT HEREIN**

***HARRISON Pensa LLP***

Per:   
Timothy C. Hogan

E. & O.E.

**PLEASE REMIT PAYMENT TO HARRISON Pensa LLP**

**Invoices are due upon receipt**

**Payment can be made through bill payment on your bank's website or mobile app. Harrison Pensa LLP is registered as a payee with most Canadian banks.**

**Credit card payments can be made through our online payment portal: [www.harrisonpensa.com/make-a-payment/](http://www.harrisonpensa.com/make-a-payment/)**

**Cheques can be made payable to HARRISON Pensa LLP**

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GST / HST REGISTRATION NO: R867630543

Interest of 3.3% is charged based on the Courts of Justice Act at time of billing on all invoices over 30 days

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ROYAL BANK OF CANADA

Plaintiff

-and-

2668144 ONTARIO INC., et al.

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

Proceeding commenced at  
Toronto, Ontario

**AFFIDAVIT OF THOMAS MASTERSON**

**Harrison Pensa** <sup>LLP</sup>  
Barristers and Solicitors  
130 Dufferin Avenue, Suite 1101  
London, Ontario N6A 5R2

**Timothy C. Hogan (LSO #36553S)**  
**Melinda Vine (LSO #53612R)**  
Tel: (519) 679-9660  
Fax: (519) 667-3362

Solicitors for the Receiver,  
msi Spergel inc.

## APPENDIX 15

District of  
Division No. 10 - Peterborough  
Court No. 31-459663  
Estate No. 31-459663

**In the Matter of the Receivership of  
2668144 Ontario Inc.  
of the Township of Bridgenorth, in the Province of Ontario**

Receiver's Statement of Receipts and Disbursements  
As at March 31, 2025

**RECEIPTS**

1	<b>Miscellaneous</b>	
	Receiver Borrowing from Secured Creditor	200,000.00
	Advance from Secured Creditor	60,000.00
	Cash in bank	22,715.24
	HST Collected	655.69
	Rental Income	5,044.31
<b>TOTAL RECEIPTS</b>		<b><u>288,415.24</u></b>

**DISBURSEMENTS**

2.	<b>Federal and Provincial taxes</b>	
	HST paid on Disbursements Exclusive of Fees	8,459.68
	HST paid on Ascend License Fee	42.25
		<b><u>8,501.93</u></b>
3.	<b>Miscellaneous</b>	
	Ascend License Fee	325.00
	Appraisal Fee	11,042.00
	Bank Charges	428.55
	Building Inspection	185.00
	Change of Locks	645.00
	Environmental Assessment and Cleanup Costs	27,200.00
	Filing Fees Paid to O/R	75.30
	Insurance	12,274.47
	Inspector fees	1,176.50
	Redirection of Mail	182.00
	Repairs & Maintenance	8,270.95
	Security	6,869.88
	Travel	720.12
	Utilities	8,657.44
		<b><u>78,052.21</u></b>
<b>TOTAL DISBURSEMENTS</b>		<b><u>86,554.14</u></b>

Net Receipts over Disbursements	<b><u>201,861.10</u></b>
	<b>E&amp;OE</b>

Dated at the City of Toronto in the Province of Ontario, this 31st day of March 2025.  
msi Spergel inc. - Licensed Insolvency Trustee

*Philip H. Gennis*

1100-200 Yorkland Blvd.  
Toronto ON M2J 5C1  
Phone: (416) 497-1660 Fax: (416) 494-7199

## APPENDIX 16



**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO: 001

AMOUNT: \$60,000.00

1. **THIS IS TO CERTIFY** that msi Spergel inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of 2668144 Ontario Inc. (the "**Debtor**") acquired for, or used in relation to a business carried on by the Debtor, all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior court of Justice (Commercial List) (the "**Court**") dated the 4<sup>th</sup> day of August, 2023 (the "**Order**") made in an action having court file number CV-23-00702043-00CL, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$60,000.00, being part of the total principal sum of \$200,000.00 which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded daily after the date hereof at a notional rate per annum equal to the rate of 1.5 per cent above the prime commercial lending rate of The Royal Bank of Canada from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

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

DATED the 5<sup>th</sup> day of October, 2023.

**msi Spergel inc.**, solely in its capacity as  
Receiver of 2668144 Ontario Inc., and not in  
its corporate or personal capacity.

Per:

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

Name: Mukul Manchanda, CPA, CIRP, LIT  
Title: Managing Partner

**SCHEDULE "A"**  
**RECEIVER CERTIFICATE**

CERTIFICATE NO: 002

AMOUNT: \$200,000.00

1. **THIS IS TO CERTIFY** that msi Spergel inc., the receiver (the "**Receiver**") of the assets, undertakings and properties of 2668144 Ontario Inc. (the "**Debtor**") acquired for, or used in relation to a business carried on by the Debtor, all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior court of Justice (Commercial List) (the "**Court**") dated the 4<sup>th</sup> day of August, 2023 (the "**Order**") made in an action having court file number CV-23-00702043-00CL, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$200,000.00, being part of the total principal sum of \$500,000.00 which the Receiver is authorized to borrow under and pursuant to the Order.
2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded daily after the date hereof at a notional rate per annum equal to the rate of 1.5 per cent above the prime commercial lending rate of The Royal Bank of Canada from time to time.
3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.
4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.
5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.
6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

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

DATED the 26th day of March, 2025.

**msi Spergel inc.**, solely in its capacity as  
Receiver of 2668144 Ontario Inc., and not in  
its corporate or personal capacity.

Per:

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

Name: Mukul Manchanda, CPA, CIRP, LIT  
Title: Managing Partner

ROYAL BANK OF CANADA

Plaintiff

-and-

2668144 ONTARIO INC., et al.

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT  
TORONTO, ONTARIO

**SECOND REPORT OF THE RECEIVER**

**HARRISON PENSA LLP**

Barristers and Solicitors  
130 Dufferin Avenue, Suite 1101  
London, ON N6A 5R2

**Timothy Hogan (LSO # 36553S)**  
**Melinda Vine (LSO #56312R)**

Tel: (519) 679 9660  
Fax: (519) 667 3362  
Email: [thogan@harrisonpensa.com](mailto:thogan@harrisonpensa.com)  
[mvine@harrisonpensa.com](mailto:mvine@harrisonpensa.com)

Lawyers for the Receiver,  
msi Spergel inc.

ROYAL BANK OF CANADA

Plaintiff

-and-

2668144 ONTARIO INC., et al.

Defendants

Court File No. CV-23-00702043-00CL

**ONTARIO  
SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)**

PROCEEDING COMMENCED AT  
TORONTO, ONTARIO

**MOTION RECORD**

**HARRISON PENSA LLP**

Barristers and Solicitors  
130 Dufferin Avenue, Suite 1101  
London, ON N6A 5R2

**Timothy Hogan (LSO # 36553S)**  
**Melinda Vine (LSO #56312R)**

Tel: (519) 679 9660  
Fax: (519) 667 3362  
Email: [thogan@harrisonpensa.com](mailto:thogan@harrisonpensa.com)  
[mvine@harrisonpensa.com](mailto:mvine@harrisonpensa.com)

Lawyers for the Receiver,  
msi Spergel inc.