

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

MOTION RECORD

**(Motion for approval of Second Report of the Receiver)
(returnable June 3, 2019, 10:00 am)**

VOLUME 1 OF 2

Date: May 23, 2019

MINDEN GROSS LLP
Barristers and Solicitors
2200 - 145 King Street West
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Lawyers for msi Spergel inc., in its capacity
as Court Appointed Receiver of Toronto
Machine & Tool Company Limited and
Toronto Machine & Tool Inc.

TO: **SERVICE LIST**

SERVICE LIST

ROYAL BANK OF CANADA v. TORONTO MACHINE & TOOL COMPANY LIMITED
and TORONTO MACHINE & TOOL INC.

COURT FILE NO. CV-17-587642-00CL

MOTION DATE: MONDAY, JUNE 3, 2019, 10 am

TO:	SERVICE BY EMAIL/COURIER
<p>1. MSI SPERGEL INC. 505 Consumers Road, Suite 200 Toronto ON M2J 4V8</p> <p>Tel: 416-498-4314 Fax: 416-494-7199</p> <p>Mukul Manchanda Email: mmanchanda@spergel.ca</p> <p>Receiver</p>	<p>BY EMAIL TO: mmanchanda@spergel.ca</p>
<p>AND TO:</p>	
<p>2. DEVRY SMITH FRANK LLP Lawyers & Mediators 95 Barber Greene Road, Suite 100 Toronto ON M3C 3E9</p> <p>Kelli Preston Tel: 416-449-1400 Fax: 416-449-7071 Email: kelli.preston@devrylaw.ca</p> <p>Lawyers for Royal Bank of Canada</p>	<p>BY EMAIL TO: kelli.preston@devrylaw.ca</p>
<p>AND TO:</p>	
<p>3. CANADA REVENUE AGENCY c/o Department of Justice Ontario Regional Office</p> <p>The Exchange Tower, Box 36 130 King Street West, Suite 3400 Toronto ON M5X 1K6</p> <p>Diane Winters Tel: 416-952-8563 Email: diane.winters@justice.gc.ca</p>	<p>BY EMAIL TO: diane.winters@justice.gc.ca</p>

AND TO:	
4. MINISTRY OF FINANCE Legal Services Branch College Park, 777 Bay Street, 11 th Floor Toronto ON M5G 2C8 Kevin J. O'Hara, Counsel Tel: 416-327-8436 Email: kevin.ohara@ontario.ca	BY EMAIL TO: kevin.ohara@ontario.ca
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6. FOGLER RUBINOFF LLP 300 – 77 King Street West Toronto ON M5K 1G8 Joel D. Farber Tel: 416-365-3707 Email: jfarber@foglers.com Lawyers for Maynards Industries Canada Ltd.	BY EMAIL TO: jfarber@foglers.com
AND TO:	
7. BEARD WINTER LLP 701-130 Adelaide Street West Toronto ON M5H 2K4 George D. Crossman Tel: 416-306-1700 Email: crossman@beardwinter.com Lawyers for John Christensen	BY EMAIL TO: crossman@beardwinter.com

AND TO:	
8. LOOPSTRA NIXON LLP Woodbine Place 600 – 135 Queens Plate Drive Toronto ON M9W 6V7 R. Graham Phoenix Tel: 416-748-4776 Email: gphoenix@loonix.com Lawyers for Certified Fixture & Gear Inc. and Anthony and Josephine Gazzaruso	BY EMAIL TO: gphoenix@loonix.com
AND TO:	
9. TORONTO MACHINE & TOOL COMPANY LIMITED 38 Milne Avenue Toronto ON M1L 1K1 Respondent	BY REGULAR MAIL
AND TO:	
10. TORONTO MACHINE & TOOL INC. 38 Milne Avenue Toronto ON M1L 1K1 Respondent	BY REGULAR MAIL
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11. METALLI GROUP INC. 502 – 1900 Lake Shore Boulevard Toronto ON M6S 1A4	BY REGULAR MAIL
AND TO:	
12. DONWAY FORD SALES LIMITED 1975 Eglinton Avenue East Scarborough ON M1L 2N1	BY REGULAR MAIL

AND TO:	
13. NATIONAL LEASING GROUP INC. 1525 Buffalo Place Winnipeg MB R3T 1L9	BY REGULAR MAIL
AND TO:	
14. DODICK LANDAU INC. 4646 Dufferin Street, Suite 6 Toronto ON M3H 5S4 Rahn Dodick Tel: 416-645-0552 Email: rahn.dodick@dodick.ca Former Proposal Trustee of Toronto Machine & Tool Inc.	BY EMAIL TO: rahn.dodick@dodick.ca

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TAB 1

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

**NOTICE OF MOTION
(Returnable June 3, 2019)**

msi Spergel inc. ("**Spergel**"), in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**"), of the assets, undertakings and property of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc. (collectively the "**Debtors**"), will make a motion to a Judge presiding over the Commercial List on June 3, 2019 at 10:00 a.m., or as soon after that time as the motion can be heard, at 330 University Avenue, 8th Floor, Toronto, Ontario.

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

THE MOTION IS FOR an Order:

- (a) if necessary, abridging the time for service and filing, and dispensing with further service of this notice of motion and motion record such that the motion is properly returnable on the date that it is heard;
- (b) approving the Second Report of the Receiver dated May 23, 2019 (the "**Second Report**") and the activities of the Receiver, including the Receiver's Interim Statement of Receipts and Disbursements as at May 22, 2019;
- (c) approving the fees and disbursements of the Receiver and its counsel, Minden Gross LLP, for the period from May 2018 to and including May 22, 2019, including an estimated accrual of fees and disbursements to be incurred to the completion of these proceedings (the "**Fee Accrual**");
- (d) authorizing the Receiver to distribute funds as recommended in the Second Report;
- (e) discharging Spergel as the Receiver of the Debtors; and
- (f) such further and other relief as counsel may advise and this Honourable Court may permit.

THE GROUNDS FOR THE MOTION ARE:

2. Pursuant to an order of the Honourable Mr. Justice Hainey dated February 27, 2018, Spergel was appointed as receiver of all of the assets, undertakings and property of the Debtors (the "**Receivership Order**").

3. The Receiver has taken certain steps in the receivership, such as but not limited to, collecting accounts receivable and selling certain assets pursuant to the Receivership Order.
4. On June 5, 2018, the Receiver obtained court approval of the sale of certain assets (i.e., the purchased assets) to Maynards Industries Canada Ltd. and approval of the purchase agreement (AVO granted by the Honourable Mr. Justice McEwen).
5. Following the completion of the sale to Maynards Industries Canada Ltd., the Receiver continued to investigate environmental issues in respect of the real properties: 37 Milne Avenue, Scarborough, Ontario and 57 Mack Avenue, Scarborough, Ontario (collectively the "**Real Properties**").
6. For the reasons stated in the Second Report, the Receiver is proposing that it abandon the Real Properties and be discharged as there are no other assets to realize upon.
7. The facts and recommendations described in the Second Report.
8. The inherent and equitable jurisdiction of this Honourable Court.
9. The terms of the Receivership Order.
10. Section 243 of the *Bankruptcy and Insolvency Act*.
11. Section 101 of the *Courts of Justice Act*.
12. Rules 1.04, 2.03, 3.02 and 37 of the *Rules of Civil Procedure*.

13. Such further and other relief as the lawyers may advise.

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

1. Second Report of the Receiver dated May 23, 2019 and the appendices thereto.
2. Such further and other material as counsel may submit and this Honourable Court may permit.

Date: May 23, 2019

MINDEN GROSS LLP
Barristers and Solicitors
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Tel: 416-369-4115
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Lawyers for msi Spergel inc., in its capacity as Court Appointed Receiver of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc.

TO: **SERVICE LIST**
#3697022 | 4111188

SERVICE LIST

**ROYAL BANK OF CANADA v. TORONTO MACHINE & TOOL COMPANY LIMITED
and TORONTO MACHINE & TOOL INC.**

COURT FILE NO. CV-17-587642-00CL

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<p>3. CANADA REVENUE AGENCY c/o Department of Justice Ontario Regional Office</p> <p>The Exchange Tower, Box 36 130 King Street West, Suite 3400 Toronto ON M5X 1K6</p> <p>Diane Winters Tel: 416-952-8563 Email: diane.winters@justice.gc.ca</p>	<p>BY EMAIL TO: diane.winters@justice.gc.ca</p>

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AND TO:	
<p>5. INSOLVENCY UNIT Province of Ontario insolvency.unit@ontario.ca</p>	<p>BY EMAIL TO: insolvency.unit@ontario.ca</p>
AND TO:	
<p>6. FOGLER RUBINOFF LLP 300 – 77 King Street West Toronto ON M5K 1G8</p> <p>Joel D. Farber Tel: 416-365-3707 Email: jfarber@foglers.com</p> <p>Lawyers for Maynards Industries Canada Ltd.</p>	<p>BY EMAIL TO: jfarber@foglers.com</p>
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TAB 2

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

**SECOND REPORT OF MSI SPERGEL INC.
IN ITS CAPACITY AS THE COURT-APPOINTED RECEIVER OF
TORONTO MACHINE & TOOL COMPANY LIMITED AND TORONTO MACHINE &
TOOL INC.**

May 23, 2019

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2. Approval and Vesting Order of the Honourable Justice McEwen dated June 5, 2018
3. The First Report of the Receiver dated May 24, 2018
4. Altech's Phase II Report
5. Altech's Delineation Report
6. Pinchin's Phase II Assessment
7. The Pinchin Proposal
8. Fee Affidavit of Mukul Manchanda related to the estate of TMT Inc., sworn May 23, 2019
9. Fee Affidavit of Mukul Manchanda related to the estate of TMT Ltd., sworn May 23, 2019
10. Fee Affidavit of Timothy Dunn related to the estate of TMT Inc., sworn May 23, 2019
11. Fee Affidavit of Timothy Dunn related to the estate of TMT Ltd., sworn May 23, 2019
12. Receiver's Interim Statements of Receipts and Disbursements as at May 22, 2019
13. Payroll Deemed Trust Claim

012

14. Statement of Employment and Social Development Canada
15. The Security Opinion
16. Copy of the Receiver's Certificate

1.0 APPOINTMENT AND BACKGROUND

- 1.0.1 This second report (this "**Second Report**") is filed by msi Spergel inc. ("**Spergel**") in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**") of Toronto Machine & Tool Company Limited ("**TMT Ltd.**") and Toronto Machine & Tool Inc. ("**TMT Inc.**" together with TMT Ltd., the "**Companies**").
- 1.0.2 TMT Inc. is a Canadian owned, private corporation carrying on business as a supplier of machined castings and components, fabrications and assemblies for industries including Pulp and Paper, Oil and Gas, Mining, Agriculture, Manufacturing, Industrial/Heavy Machinery and Automotive. TMT Inc. operated from the premises located at 37 Milne Avenue, Scarborough, Ontario (the "**Milne Premises**") and 57 Mack Avenue, Scarborough, Ontario (the "**Mack Premises**" together with the Milne Premises, the "**Real Properties**").
- 1.0.3 TMT Ltd. is a Canadian owned private corporation. TMT Ltd. owns the Milne Premises and the Mack Premises along with substantially all of the equipment and machinery that was used by TMT Inc. in its operations.
- 1.0.4 Spergel was appointed as the Receiver of all the assets, undertakings and properties of the Companies (collectively, the "**Property**") by Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made February 27, 2018 (the "**Receivership Order**"). The Receivership Order was made upon the application of the Companies' general secured creditor, Royal Bank of Canada ("**RBC**" or the "**Senior Secured Creditor**"). Attached as **Appendix "1"** to this Second Report is a copy of the Receivership Order.
- 1.0.5 The Receiver retained Minden Gross LLP (the "**Receiver's Counsel**") as its independent legal counsel.

1.0.6 On June 5, 2018, the Receiver brought a motion to the Court for an order approving, amongst other things, the agreement of purchase and sale dated May 23, 2018 (the "**Sale Agreement**") entered into between the Receiver, as seller, and Maynards Industries Canada Ltd. ("**Maynards**"), as buyer, of certain of the Companies' assets. By order of the Honourable Justice McEwen dated June 5, 2018 (the "**Approval and Vesting Order**"), the Court approved the relief sought by the Receiver, pursuant to which all of the Companies' right, title and interest in and to the Purchased Assets (as defined in the Sale Agreement) were vested in Maynards free and clear of all liens, charges and security interest and other encumbrances. Attached as **Appendix "2"** to this Second Report is a copy of the Approval and Vesting Order.

2.0 PURPOSE OF THIS SECOND REPORT AND DISCLAIMER

2.0.1 The purpose of this Second Report is to advise the Court as to the steps taken by the Receiver since the Receiver's First Report dated May 24, 2018 (the "**First Report**") in these proceedings and to seek Orders from this Court:

- (a) approving this Second Report and the actions of the Receiver described herein, including, without limitation, the Receiver's interim statement of receipts and disbursements as at May 22, 2019 (the "**Interim R&D**");
- (b) approving the fees and disbursements of the Receiver and the Receiver's Counsel for the period from May 19, 2018 to May 22, 2019, including an estimated accrual of fees and disbursements to be incurred to the completion of these proceedings;
- (c) authorizing and directing the Receiver to make the distributions proposed in this Second Report; and

- (d) effective upon filing of a certificate by the Receiver certifying that all outstanding matters to be attended to in connection with the receivership of the Companies have been completed to the satisfaction of the Receiver, discharging Spergel as the Receiver and granting certain ancillary relief in relation thereto.

Attached as **Appendix “3”** to this Second Report is a copy of the First Report.

- 2.0.2 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.
- 2.0.3 In preparing this Second Report, the Receiver has relied upon certain information provided to it by the Companies' former management. 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 form of assurance with respect to such information.
- 2.0.4 All references to dollars in this Second Report are in Canadian currency unless otherwise noted.

3.0 ACTIONS OF THE RECEIVER SINCE THE FIRST REPORT

- 3.0.1 Following the issuance of the Approval and Vesting Order, the Receiver completed the closing of the Sale Agreement. The Receiver assisted Maynards in completing the auction of the Purchased Assets (as defined in the Sale Agreement) to the extent required by the Sale Agreement.

4.0 REAL PROPERTIES

- 4.0.1 As noted in the First Report, the Receiver engaged the services of Altech Environmental Consulting Ltd. ("**Altech**") to prepare both Phases I and II Environmental Assessment Reports related to the Real Properties.
- 4.0.2 On June 7, 2018, Altech provided a Phase II Environmental Site Assessment ("**Altech's Phase II Report**") for the Real Properties. Altech's Phase II Report discovered that one soil sample exceeded the MOECC Table 3 Standards for Trichloroethylene and Altech recommended that a delineation assessment should be conducted to sample the ground water levels for contamination in respect of the Mack Premises. Subsequently, the Receiver engaged Altech to conduct the delineation assessment. Attached as **Appendix "4"** to this Second Report is a copy of Altech's Phase II Report.
- 4.0.3 On August 24, 2018, Altech provided the delineation assessment report with respect to the Mack Premises ("**Altech's Delineation Report**"). Altech's Delineation Report confirmed the soil contamination and further indicated that ground water contamination is also present at the Mack Premises. Altech's Delineation Report recommended that a further delineation of the soil and groundwater contamination is required before developing a remediation or risk assessment plan. Attached as **Appendix "5"** to this Second Report is a copy of Altech's Delineation Report.
- 4.0.4 Given Altech provided clean Phase I and II Environmental Assessment Reports to the Companies in 2015, the Receiver engaged Pinchin Ltd. ("**Pinchin**") to conduct a further Phase II Environmental Assessment of the Mack Premises.
- 4.0.5 On January 24, 2019, the Receiver received the Phase II ESA Assessment from Pinchin ("**Pinchin's Phase II Assessment**") which advised that Pinchin collected soil samples and groundwater samples with

different level of boreholes i.e. shallow (3 to 5 meters below grade), intermediate (10 to 12 meters below grade) and deep (12 to 13 meters below grade). Pinchin's Phase II Assessment indicated that samples from shallow groundwater were not contaminated however the samples from intermediate and deep groundwater were contaminated. Pinchin further advised that it was not able to determine the source of contamination identified in the intermediate and deep groundwater horizons and to provide a remedial option approach Pinchin will need to conduct further delineation assessment specifically along the northeastern property line and north portion of the Mack Premises. Attached as **Appendix "6"** to this Second Report is a copy of Pinchin's Phase II Assessment.

4.0.6 In light of the above findings, the Receiver asked Pinchin to provide a proposal to fully delineate the Mack Premises in order to find the source of contamination and develop a remedial plan. On March 12, 2019 the Receiver received a proposal from Pinchin (the "**Pinchin Proposal**") recommending the following:

- (a) Include the Milne Premises as part of the assessment due to the gaps that exist between the data collected by Altech and Pinchin;
- (b) Complete a Phase I Environmental Assessment for both the Milne Premises and the Mack Premises; and
- (c) Complete a supplemental Phase II to further delineate with the goal of identifying the source of contamination and support the development of Due Diligence Risk Assessment and evaluate select remediation options to manage the impacts.

Pinchin advised that the estimated cost of the above project would be \$186,350 not inclusive of taxes. Attached as **Appendix "7"** to this Second Report is a copy of the Pinchin Proposal.

- 4.0.7 Subsequent to receipt of the Pinchin Proposal the Receiver had multiple conversations and site visits with Pinchin regarding the scope of the work and the potential for fully remediating the Mack Premises. Pinchin advised that due to the nature of contaminants a full remediation is not feasible.
- 4.0.8 The Receiver has discussed this issue with the Senior Secured Creditor and other stakeholders. The Senior Secured Creditor has advised that it does not wish to expend any further resources with respect to the Real Properties. Accordingly, the Receiver intends to abandon the Real Properties and be discharged as there are no other assets to realize upon.

5.0 FEES AND DISBURSEMENTS OF THE RECEIVER

- 5.0.1 Attached hereto as **Appendix "8"** is the Affidavit of Mukul Manchanda, sworn May 23, 2019, which incorporates by reference a copy of the Receiver's time dockets pertaining to the estate of TMT Inc., for the period from May 19, 2018 to and including May 22, 2019 in the amount of \$10,836.71 inclusive of disbursements and HST. This represents a total of 37.20 hours at an average rate of \$257.80 per hour.
- 5.0.2 Attached hereto as **Appendix "9"** is the Affidavit of Mukul Manchanda, sworn May 23, 2019, which incorporates by reference a copy of the Receiver's time dockets pertaining to the estate of TMT Ltd., for the period from May 19, 2018 to and including May 22, 2019 in the amount of \$57,126.53 inclusive of disbursements and HST. This represents a total of 173.90 hours at an average rate of \$290.43 per hour.

6.0 FEES AND DISBURSEMENTS OF RECEIVER'S COUNSEL

- 6.0.1 Attached hereto as **Appendix "10"** is the Affidavit of Timothy Dunn, sworn May 23, 2019, which incorporates by reference a copy of the accounts rendered by the Receiver's Counsel in relation to the estate of TMT Inc.

for the period from May 19, 2018 to and including May 22, 2019 in the amount of \$3,673.64 inclusive of disbursements and HST.

6.0.2 Attached hereto as **Appendix "11"** is the Affidavit of Timothy Dunn, sworn May 23, 2019, which incorporates by reference a copy of the accounts rendered by the Receiver's Counsel in relation to the estate of TMT Ltd. for the period from May 19, 2018 to and including May 22, 2019 in the amount of \$17,949.03 inclusive of disbursements and HST.

6.0.3 The Receiver has reviewed the accounts of Receiver's Counsel and, given the Receiver's involvement in this matter, the Receiver is of the view that all the work set out in the accounts of the Receiver's Counsel was carried out and was necessary. The hourly rates of the lawyers who worked on this matter were reasonable in light of the services required, and the services were carried out by lawyers with the appropriate level of experience.

7.0 RECEIVER'S INTERIM STATEMENTS OF RECEIPTS AND DISBURSEMENTS

7.0.1 Attached hereto as **Appendix "12"** are copies of the Receiver's Interim Receipts and Disbursements for each of TMT Inc. and TMT Ltd.

8.0 FEE ACCRUAL

8.0.1 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 proceedings of TMT Inc. will be \$7,500, not including disbursements and HST (the "**TMT Inc. Fee Accrual**") and to complete the proceedings of TMT Ltd. will be \$7,500 not including disbursements and HST (the "**TMT Ltd. Fee Accrual**", collectively, the "**Fee Accrual**").

9.0 PROPOSED DISTRIBUTION

TMT Inc.

Canada Revenue Agency

- 9.0.1 Canada Revenue Agency (“**CRA**”) conducted a trust exam of TMT Inc.’s payroll account and filed a deemed trust claim in the amount of \$384,350.15 (the “**Payroll Deemed Trust Claim**”). Attached as **Appendix “13”** to this Second Report is a copy of the Payroll Deemed Trust Claim.
- 9.0.2 CRA also conducted a trust exam of TMT Inc.’s *Harmonized Sales Tax* (“**HST**”) account and filed a deemed trust claim in the amount of \$145,435.16 (the “**HST Deemed Trust Claim**”). On May 29, 2018 TMT Inc. was adjudged bankrupt by the order of Honourable Justice Wilton-Siegel. In light of TMT Inc.’s bankruptcy, the HST obligation of TMT Inc. is an unsecured claim.

Wage Earners Protection Program (“WEPP”)

- 9.0.3 As reported previously, the Receiver mailed WEPP notifications, including schedules of amounts payable to all eligible former employees of TMT Inc. The Receiver received a statement from Employment and Social Development Canada on May 13, 2019 indicating a total of \$50,788.60 outstanding with security for payment pursuant to subsection 81.4(4) of the *Bankruptcy and Insolvency Act (Canada)*. Attached as **Appendix “14”** to this Second Report is a copy of the statement received from Employment and Social Development Canada.
- 9.0.4 Therefore, after payment of the fees and disbursements of the Receiver and the Receiver’s Counsel (incurred in relation to the estate of TMT Inc.), including the TMT Inc. Fee Accrual, the Receiver recommends that it be authorized and directed to distribute:

- (a) \$384,350.15 to the Receiver General in respect of the Payroll Deemed trust Claim; and
- (b) \$50,788.60 to the Receiver General in respect of the priority claim pursuant to subsection 81.4(4) of the *Bankruptcy and Insolvency Act (Canada)* ("**BIA**").

Leased Equipment

9.0.5 In the First Report, the Receiver reported the following in relation to the CFG Leased Assets (as defined in the Sale Agreement):

- (a) CFG Leased Assets were leased by TMT Inc. from Certified Fixture & Gear Inc. ("**CFG**") and 3rd Party Inspection Services Inc. ("**3PI**") together with CFG shall be referred to herein as the "**Lessors**";
- (b) A review of the *Personal Property Security Act* search of TMT Inc. indicated that there were no registrations against TMT Inc. by the Lessors. As such the Receiver, in consultation with the Receiver's Counsel, was not satisfied with the perfection of the Lessor's security interest in the CFG Leased Assets. Accordingly, the Receiver advised the Lessors that the Lessors' security interest in the CFG Leased Assets was not effective against the Receiver and that the Receiver would arrange to realize on the CFG Leased Assets;
- (c) Subsequently, the Receiver's counsel received a letter from the Lessors' counsel advising, amongst other things, that Anthony Gazaruso ("**Anthony**") and Josephine Gazaruso ("**Josephine**") are secured creditors of the Lessors and that the CFG Leased Assets are subject to the security interest of Anthony and Josephine. He further advised that the security interest of Anthony and Josephine in the CFG Leased Assets ranks in priority to any secured creditor of TMT Inc.;

(d) Given the priority dispute related to the CFG Leased Assets the Lessors agreed to the Receiver selling the CFG Leased Assets as a separate lot in its sales process. It was further agreed that the Receiver will hold the proceeds from the sale of CFG Leased Assets pending the settlement of the priority dispute between the Lessors and the other secured creditors of TMT Inc.

9.0.6 The CFG Leased Assets were sold for \$105,000. The Receiver is proposing to hold the distribution of funds realized from the sale of the CFG Leased Assets pending resolution of the priority dispute between the relevant parties.

RBC

9.0.7 RBC holds certain security over TMT Inc. and TMT Ltd., including general security agreements each dated October 23, 2015 ("**RBC's Security**").

9.0.8 The Receiver's Counsel has reviewed RBC's Security, and, subject to the usual assumptions and qualifications of an opinion of such nature, has opined that RBC's Security is validly perfected and enforceable in accordance with its terms (the "**Security Opinion**"). Attached as **Appendix "15"** to this Second Report is a copy of the Security Opinion.

9.0.9 On May 23, 2019 RBC provided details of the amounts due by TMT Inc. to RBC, including legal expenses, which together total \$619,819.66 (plus further amounts for the continued accrual of interest and recovery expenses).

9.0.10 Accordingly, the Receiver recommends that, after payment of the fees and disbursements of the Receiver and the Receiver's Counsel (incurred in relation to the estate of TMT Inc.), including the TMT Inc. Fee Accrual, and after the distribution proposed above to the Receiver General, the Receiver be authorized and directed to pay the balance of any and all funds (excluding the funds related to the CFG Leased Assets) available in

TMT Inc.'s estate to RBC, on account of TMT Inc.'s secured indebtedness owing to RBC for principal, interest and costs up to the amount of TMT Inc.'s indebtedness owing to RBC.

TMT Ltd.

Receiver's Certificate

- 9.0.11 Pursuant to paragraph 21 of the Receivership Order, the Receiver borrowed monies from RBC in the principal amount of \$30,000 (the "**Borrowings**") to fund its activities in these proceedings. Attached as **Appendix "16"** to this Second Report is a copy of the Receiver's Certificate representing the Borrowings.
- 9.0.12 Pursuant to paragraph 21 of the Receivership Order, the issuance of the Receiver's Certificate has the effect of creating a charge on the Property, by way of a fixed and specific charge as security for the repayment 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 (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.
- 9.0.13 Therefore, after payment of the fees and disbursements of the Receiver and the Receiver's Counsel, including the TMT Ltd. Fee Accrual, the Receiver recommends that it be authorized and directed to distribute \$30,000 to RBC in respect of the repayment of the Borrowings.

RBC

- 9.0.14 On May 23, 2019 RBC provided details of the amounts due by TMT Ltd. to RBC, including legal expenses, which together total \$3,046,432.66 (plus further amounts for the continued accrual of interest and recovery expenses).

9.0.15 Accordingly, the Receiver recommends that, after payment of the fees and disbursements of the Receiver and the Receiver's Counsel (incurred in relation to the estate of TMT Ltd.), including the TMT Ltd. Fee Accrual, and after the distribution proposed above to RBC in respect of the Borrowings, the Receiver be authorized and directed to pay the balance of any and all funds available in TMT Ltd.'s estate to RBC, on account of TMT Ltd.'s secured indebtedness owing to RBC for principal, interest and costs up to the amount of TMT Ltd.'s indebtedness owing to RBC.

10.0 DISCHARGE OF THE RECEIVER

10.0.1 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 Properties, including closing accounts with utility providers and property management company;
- (b) the payment of distributions as identified above;
- (c) other residual and/or administrative matters in connection with Spergel's appointment as the Receiver; and
- (d) filing of the final Receiver's certificate of discharge.

11.0 RECOMMENDATIONS

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

Dated at Toronto this 23rd day of May, 2019.

msi Spergel inc.,
solely in its capacity as court-appointed
Receiver of Toronto Machine & Tool Inc. and
Toronto Machine & Tool Company Ltd. and not in
its personal or corporate capacity

Per:



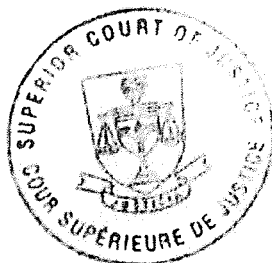
Mukul Manchanda, CPA, CIRP, LIT
Principal

APPENDIX “1”

**TO SECOND REPORT
OF THE RECEIVER**

Revised: January 21, 2014
s.243(1) BIA (National Receiver) and s. 101 CJA (Ontario) Receiver

Court File No. CV-17-587642-00CL



ONTARIO

SUPERIOR COURT OF JUSTICE

COMMERCIAL LIST

TUESDAY, THE 27TH
DAY OF FEBRUARY,
2018
FRIDAY, THE 5TH
DAY OF JANUARY, 2018

THE HONOURABLE MR.

JUSTICE HAINEY

)
)
)

ROYAL BANK OF CANADA

Applicant

- and -

TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.

Respondent

ORDER

(appointing Receiver)

THIS MOTION made by the Applicant for an Order pursuant to section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the "BIA") and section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") appointing msi Spergel inc. as receiver (the "Receiver") without security, of all of the assets, undertakings and properties of Toronto Machine & Tool Company Limited and Toronto Machine & Tool 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 Wojciech Karwala sworn December 1, 2017 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant, no one appearing for the Respondents or interest parties although duly served as appears from the affidavit of service of David Florek sworn December 4, 2017 and the affidavit of service of Laura Monteforte sworn December 1, 2017, 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 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;
 - (d) 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;
 - (e) to settle, extend or compromise any indebtedness owing to the Debtor;
 - (f) 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;
 - (g) 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;
 - (h) 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;
 - (i) 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 \$100,000.00, provided that the aggregate consideration for all such transactions does not exceed \$250,000.00; 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.

- (j) 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;
- (k) 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;
- (l) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (m) 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;
- (n) 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;

- (o) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (p) 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 \$150,000.00 (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 [http:// www.spergel.ca/torontomachine](http://www.spergel.ca/torontomachine).

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.

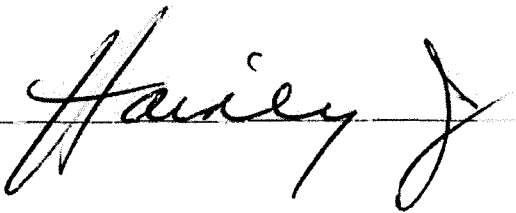
28. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

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 Applicant 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.



ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

FEB 27 2018



PER / PAR:

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 Toronto Machine & Tool Company Limited and Toronto Machine & Tool 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 _____, 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 _____, 2016.

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

and

TORONTO MACHINE & TOOL COMPANY
LIMITED, ET. AL.

Applicant

Respondent

Court File No. CV-17-587642-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

IN THE MATTER OF AN APPLICATION UNDER
SUBSECTION 243(1) OF THE BANKRUPTCY AND
INSOLVENCY ACT, R.S.C. 1985, c.B-3, AS AMENDED,
AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O
1990, c.C43, AS AMENDED

Proceeding commenced at
TORONTO

ORDER

DEVRY SMITH FRANK LLP
Lawyers & Mediators
95 Barber Greene Road, Suite 100
Toronto, Ontario M3C 3E9

KELLI PRESTON
LSUC #: 47467B

Tel: (416) 449-1400
Fax: (416) 449-7071

Lawyers for the Applicant

APPENDIX “2”

**TO SECOND REPORT
OF THE RECEIVER**

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)
JUSTICE McEWEN)

TUESDAY, THE 5TH
DAY OF JUNE, 2018

BETWEEN:

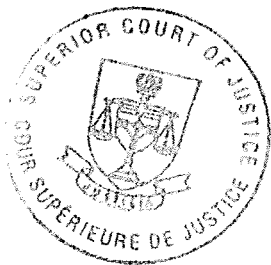
ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents



APPROVAL AND VESTING ORDER

THIS MOTION, made by msi Spergel inc. in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc. (collectively, the "**Debtors**") for an order approving the sale transaction (the "**Transaction**") contemplated by an agreement of purchase and sale (the "**Sale Agreement**") between the Receiver and Maynards Industries Canada Ltd. (the "**Purchaser**") dated May 23, 2018 and appended to the Report of the Receiver dated May 24, 2018 (the "**Report**"), and vesting in the Purchaser the Debtors' right, title and interest in and to the assets described in the Sale Agreement (the "**Purchased Assets**"), was heard this day at 330 University Avenue, 8th Floor, Toronto, Ontario.

ON READING the Report and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Christine Cavarzan sworn May 25, 2018 filed:

1. **THIS COURT ORDERS AND DECLARES** that the Transaction is hereby approved, and the execution of the Sale Agreement by the Receiver is hereby authorized and approved, with such minor amendments as the Receiver may deem necessary. The Receiver is hereby authorized and directed to take such additional steps and execute such additional documents as may be necessary or desirable for the completion of the Transaction and for the conveyance of the Purchased Assets to the Purchaser.

2. **THIS COURT ORDERS AND DECLARES** that upon the delivery of a Receiver's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "**Receiver's Certificate**"), all of the Debtors' right, title and interest in and to the Purchased Assets described in the Sale Agreement shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "**Claims**") including, without limiting the generality of the foregoing: (i) any encumbrances or charges created by the Order of the Honourable Justice Hainey dated February 27, 2018; (ii) all charges, security interests or claims evidenced by registrations pursuant to the *Personal Property Security Act* (Ontario) or any other personal property registry system (collectively, the "**Encumbrances**"), and this Court orders that all Encumbrances affecting or relating to the Purchased Assets are hereby expunged and discharged as against the Purchased Assets.

3. **THIS COURT ORDERS** that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Receiver's Certificate all Claims and Encumbrances shall attach to the net proceeds

from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

4. **THIS COURT ORDERS AND DIRECTS** the Receiver to file with the Court a copy of the Receiver's Certificate, forthwith after delivery thereof.

5. **THIS COURT ORDERS** that, notwithstanding:

- (a) the pendency of these proceedings;
- (b) any applications for a bankruptcy order now or hereafter issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) in respect of the Debtors and any bankruptcy order issued pursuant to any such applications; and
- (c) any assignment in bankruptcy made in respect of the Debtors;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on any trustee in bankruptcy that may be appointed in respect of the Debtors and shall not be void or voidable by creditors of the Debtors, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.

6. **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.



ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

JUN - 5 2018

PER / PAR:



Schedule A – Form of Receiver's Certificate

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondent

RECEIVER'S CERTIFICATE**RECITALS**

A. Pursuant to an Order of the Honourable Justice Hainey of the Ontario Superior Court of Justice (the "**Court**") dated January 5, 2018, MSI Spergel Inc. was appointed as the receiver (the "**Receiver**") of the undertaking, property and assets of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc. (the "**Debtors**").

B. Pursuant to an Order of the Court dated June 5, 2018, the Court approved the agreement of purchase and sale made as of May 23, 2018 (the "**Sale Agreement**") between the Receiver and Maynards Industries Canada Ltd. (the "**Purchaser**") and provided for the vesting in the Purchaser of the Debtors' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Receiver to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in the Sale Agreement have been satisfied or

waived by the Receiver and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE RECEIVER CERTIFIES the following:

1. The Purchaser has paid and the Receiver has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;
2. The conditions to Closing as set out in the Sale Agreement have been satisfied or waived by the Receiver and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at _____ [TIME] on _____ [DATE].

msi Spergel inc., in its capacity as Receiver of the undertaking, property and assets of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc., and not in its personal capacity

Per: _____
Name:
Title:

BETWEEN

ROYAL BANK OF CANADA
Applicant

-and-

TORONTO MACHINE & TOOL COMPANY LIMITED, et al
Respondents
Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

APPROVAL AND VESTING ORDER

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

Rachel Moses (LSUC# 42081V)
rmoses@mindingross.com

Tel: 416-369-4115
Fax: 416-864-9223

Lawyers for the Receiver,
msi Spergel inc.

(File No. 4109084)

APPENDIX “3”

**TO SECOND REPORT
OF THE RECEIVER**

048
15

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

**FIRST REPORT OF MSI SPERGEL INC.
IN ITS CAPACITY AS THE COURT-APPOINTED RECEIVER OF
TORONTO MACHINE & TOOL COMPANY LIMITED AND TORONTO MACHINE &
TOOL INC.**

May 24, 2018

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APPENDICES

1. Receivership Order of the Honourable Justice Hainey dated February 27, 2018
2. Redacted copy of the Purchase Agreement
3. Fee Affidavit of Mukul Manchanda related to the estate of TMT Inc., sworn May 23, 2018
4. Fee Affidavit of Mukul Manchanda related to the estate of TMT Ltd., sworn May 23, 2018
5. Fee Affidavit of Timothy Dunn related to the estate of TMT Inc., sworn May 24, 2018
6. Fee Affidavit of Timothy Dunn related to the estate of TMT Ltd., sworn May 24, 2018
7. Receiver's Interim Statement of Receipts and Disbursements as at May 18, 2018

CONFIDENTIAL APPENDICES

1. The Platinum Appraisal
2. The Canam Appraisal
3. The Maynards Offer
4. The Receiver's Bid Summary
5. Unredacted copy of the Purchase Agreement

1.0 APPOINTMENT AND BACKGROUND

- 1.0.1 This first report (this "**Report**") is filed by msi Spergel inc. ("**Spergel**") in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**") of Toronto Machine & Tool Company Limited ("**TMT Ltd.**") and Toronto Machine & Tool Inc. ("**TMT Inc.**" together with TMT Ltd. shall be referred to herein as the "**Companies**").
- 1.0.2 TMT Inc. was a Canadian owned, private corporation carrying on business as a supplier of machined castings and components, fabrications and assemblies for industries including Pulp and Paper, Oil and Gas, Mining, Agriculture, Manufacturing, Industrial/Heavy Machinery and Automotive. TMT Inc. operated from the premises located at 37 Milne Avenue, Scarborough, Ontario (the "**Milne Premises**") and 57 Mack Avenue, Scarborough, Ontario (the "**Mack Premises**" together with the Milne Premises shall be referred to herein as the "**Premises**").
- 1.0.3 TMT Ltd. is a Canadian owned private corporation. TMT Ltd. owns the Milne Premises and the Mack Premises along with substantially all of the equipment and machinery that was used by TMT Inc. in its operations.
- 1.0.4 Spergel was appointed as the Receiver of all the assets, undertakings and properties of the Companies (collectively, the "**Property**") by Order of the Honourable Mr. Justice Hainey of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made February 27, 2018 (the "**Receivership Order**"). The Receivership Order was made upon the application of the Companies' general secured creditor, Royal Bank of Canada ("**RBC**"). Attached as **Appendix "1"** to this Report is a copy of the Receivership Order.

2.0 PURPOSE OF THIS REPORT AND DISCLAIMER

2.0.1 The purpose of this Report is to advise the Court as to the steps taken by the Receiver in these proceedings and to seek Orders from this Court:

- (a) approving this Report and the actions of the Receiver described herein, including, without limitation, the Receiver's interim statement of receipts and disbursements as at May 18, 2018 (the "**Interim R&D**");
- (b) approving a transaction (the "**Transaction**") contemplated by an agreement of purchase and sale dated May 23, 2018 (the "**Purchase Agreement**") entered into between Maynards Industries Canada Ltd., as buyer (the "**Purchaser**") and the Receiver, as seller, whereby the Purchaser will acquire the Companies' right, title and interest in and to the Purchased Assets (as defined in the Purchase Agreement);
- (c) vesting in the Purchaser the Companies' right, title and interest in and to the Purchased Assets free and clear of all liens, charges and security interests and other encumbrances;
- (d) sealing the Confidential Appendices (as defined herein) to this Report pending the closing of the Transaction or further Order of the Court; and
- (e) approving the fees and disbursements of the Receiver and its independent legal counsel, Minden Gross LLP (the "**Receiver's Counsel**") for the period to and including May 18, 2018;

2.0.2 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 Report for any other purpose.

2.0.3 In preparing this Report, the Receiver has relied upon certain information provided to it by the Companies' former management. 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 form of assurance with respect to such information.

- 2.0.4 All references to dollars in this Report are in Canadian currency unless otherwise noted.

3.0 ACTIONS OF THE RECEIVER UPON APPOINTMENT

- 3.0.1 A copy of the Receivership Order was provided to the Companies by RBC's counsel and by the Receiver. 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) for each of TMT Ltd. and TMT Inc. and mailed copies of same to all creditors of the Companies known to the Receiver.
- 3.0.2 On February 28, 2018, the Receiver attended at the Premises and met with one of the Companies' principals, Dan Blum ("Dan"). The Receiver in consultation with Dan decided that there would be no benefit in continuing the operation of TMT Inc. As such the Receiver took possession of the Property of the Companies and terminated the employment of all employees of TMT Inc.

Accounts Receivable

- 3.0.3 After taking possession of the Property, the Receiver extracted an accounts receivable listing from the accounting server and took steps to realize on TMT Inc.'s outstanding accounts receivable. In this regard, the Receiver issued demand letters on March 6, 2018 to all customers listed in the TMT Inc.'s books and records totaling \$320,444.25. As at the date of this Report, the Receiver has collected \$371,947.34 in respect of TMT

Inc.'s accounts receivable. The collection of receivables are in excess of the book value of receivables mainly because on the day the Receiver took possession, TMT Inc. was holding un-deposited cheques which were later deposited by the Receiver in its trust account.

Inventory

- 3.0.4 The Receivership Order empowers the Receiver to, among other things, sell the assets of the Companies without the approval of this Honourable Court, for any transaction not exceeding \$100,000, provided that the aggregate consideration for all such transactions does not exceed \$250,000.
- 3.0.5 During discussions with Dan, the Receiver discovered that TMT Inc. had certain raw materials and work in progress of a specialized nature (collectively the "**Unfinished Inventory**"). The Receiver was further advised by Dan that certain customers of TMT Inc. may be willing to purchase the Unfinished Inventory at the price agreed upon prior to the Receivership as long as the price is adjusted to the percentage of completion of the Unfinished Inventory. As such the Receiver contacted each customer identified by Dan and entered into eight (8) different transactions with customers and collected a total of \$217,632.21 excluding *Harmonized Sales Tax* ("**HST**") for the Unfinished Inventory. The Receiver believes that it was commercially reasonable for the Receiver to sell the Unfinished Inventory to existing customers as the Receiver was able to collect full value for same as oppose to getting liquidation or scrap value. None of the transactions the Receiver entered into with the customers exceeded the limit set out in the Receivership Order.

Leased Equipment

- 3.0.6 During the Receiver's meeting with Dan, he advised that the CFG Leased Assets (as defined in the Purchase Agreement) situated at the Premises

were leased by TMT Inc. from Certified Fixture & Gear Inc. ("**CFG**") and 3rd Party Inspection Services Inc. ("**3PI**" together with CFG shall be referred to herein as the "**Lessors**").

3.0.7 A review of the *Personal Property Security Act* search of TMT Inc. indicated that there were no registrations against TMT Inc. by the Lessors. As such the Receiver, in consultation with the Receiver's Counsel, was not satisfied with the perfection of the Lessor's security interest in the CFG Leased Assets. Accordingly, the Receiver advised the Lessors that the Lessors' security interest in the CFG Leased Assets was not effective against the Receiver and that the Receiver would arrange to realize on the CFG Leased Assets.

3.0.8 Subsequently, the Receiver's counsel received a letter from the Lessors' counsel advising, among other things, that Anthony Gazzaruso ("**Anthony**") and Josephine Gazzaruso ("**Josephine**") are secured creditors of the Lessors and that the CFG Leased Assets are subject to the security interest of Anthony and Josephine. He further advised that the security interest of Anthony and Josephine in the CFG Leased Assets ranks in priority to any secured creditor of TMT Inc.

3.0.9 Given the priority dispute related to the CFG Leased Assets the Lessors have agreed to the Receiver selling the CFG Leased Assets as a separate lot in its sales process. It was further agreed that the Receiver will hold the proceeds from the sale of CFG Leased Assets pending the settlement of the priority dispute between the Lessors and the other secured creditors of TMT Inc.

WAGE EARNER'S PROTECTION PROGRAM

3.0.10 The Receiver has mailed Wage Earner Protection Program notifications, including schedules of amounts payable, to all eligible former employees of TMT Inc. The Receiver estimates that the amounts owed to employees

which would provide an employee with security for payment pursuant to sections 81.3 or 81.4 of the *Bankruptcy and Insolvency Act* total \$52,788.59.

3.0 TRANSACTION

- 4.0.1 Pursuant to the terms of the Receivership Order, the Receiver was empowered and authorized to, among other things, market any or all of the Companies' assets, including advertising and soliciting offers in respect of the assets and negotiating such terms and conditions of sale as the Receiver, in its discretion, deemed appropriate.
- 4.0.2 On April 13, 2018, following a review of the financial information and operations of the Companies, the Receiver sent email invitation to various auctioneers for expressions of interest in the assets of the Companies. In addition the Receiver placed an ad in the Globe and Mail and the Insolvency Insider regarding same. The Receiver determined that selling the assets of the Companies through an auction process was the most cost effective and efficient method of dealing with the assets, as there was no interest in the Companies as a going concern, and attempting to sell each asset individually would have likely resulted in higher realization costs and lower recovery. The Receiver required all interested parties to sign confidentiality agreements prior to disclosing the asset listing for the auction. Eighteen (18) interested parties signed the confidentiality agreement and obtained the information related to the assets. The Receiver received five (5) written offers for the assets. The assets offered for sale were divided into three categories as follows; a) TMT Ltd. assets; b) TMT Inc. assets; and c) CFG Leased Assets. All of the offers provided an allocation of the offer price between the three categories.
- 4.0.3 The Receiver sought and obtained two appraisals for the assets of the Companies. The appraisals were conducted by Platinum Asset Services

(the "**Platinum Appraisal**") and Canam-Appraiz Inc. (the "**Canam Appraisal**") together with the Platinum appraisal shall be referred to herein as the "**Appraisals**"). The Platinum Appraisal and the Canam Appraisal are attached to this Report as **Confidential Appendices "1" and "2"**.

- 4.0.4 After reviewing the offers, the Receiver determined that the outright purchase offer (the "**Maynards Offer**") from Maynards Industries Canada Ltd. would net the highest realization and be the most appropriate transaction for the benefit of the stakeholders, as the Receiver would not be required to expend resources managing an auction process, and further be assured of the purchase price, rather than having to rely on a percentage of the auction sales to determine its recovery. The Maynards Offer is also in excess of the Forced Liquidation Value amount expressed in the Appraisals. Attached to this Report as **Confidential Appendix "3"** is a copy of the Maynards Offer.
- 4.0.5 As part of the Transaction, if approved by the Court, the Purchaser will conduct an auction at the Premises. The Purchaser will remove any unsold assets following the auction, such that all assets contemplated in the Purchase Agreement will be removed from the Premises in a timely manner and the Premises will be left in a clean condition.
- 4.0.6 A copy of the Receiver's bid summary is attached as **Confidential Appendix "4"** to this Report (the "**Bid Summary**"). Upon receipt of the written offers, the Receiver obtained confidentiality agreements from RBC, John Christensen a secured creditor of the Companies and the Lessors (the "**Secured Parties**") and shared the Bid Summary along with the written offers with them. The Secured Parties have all indicated to the Receiver that they support the acceptance of the Maynards Offer.
- 4.0.7 The Receiver has entered into the Purchase Agreement with the Purchaser. A redacted copy of the Purchase Agreement, excluding the

financial terms, is attached as **Appendix "2"** to this Report. A fully executed, unredacted, copy of the Purchase Agreement is attached as **Confidential Appendix "5"** to this Report (collectively with Confidential Appendices 1, 2, 3 and 4, the "**Confidential Appendices**").

4.0.8 The Receiver is seeking a sealing order in respect of the Confidential Appendices as they each contain commercially sensitive information, the release of which prior to the completion of the Transaction would be prejudicial to the stakeholders of the Companies.

5.0 REAL PROPERTIES

5.0.1 As noted previously in this Report, TMT Ltd. owns the Milne Premises and the Mack Premises. The Receiver retained the services of Cornwall Property Consultants Ltd. and Appraisal Group Inc. to provide an appraisal of the value of each of the Milne premises and the Mack Premises. The Receiver also engaged the services of Altech Environmental Consulting Ltd. to prepare both Phases I and II Environmental Assessment Reports related to the Premises. The Receiver is currently awaiting receipt of the Phase II Environmental Assessment Report.

5.0.2 In addition, the Receiver has requested and received listing proposals in relation to listing the Premises from Colliers Macaulay Nicolls (Ontario) Inc. and Avison Young. The Receiver is currently reviewing the listing proposals.

6.0 FEES AND DISBURSEMENTS OF THE RECEIVER

6.0.1 Attached hereto as **Appendix "3"** is the Affidavit of Mukul Manchanda, sworn May 23, 2018, which incorporates by reference a copy of the Receiver's time docket pertaining to the estate of TMT Inc., for the period to and including May 18, 2018 in the amount of \$61,456.72 inclusive of

disbursements and HST. This represents a total of 219.95 hours at an average rate of \$246.49 per hour.

- 6.0.2 Attached hereto as **Appendix "4"** is the Affidavit of Mukul Manchanda, sworn May 23, 2018, which incorporates by reference a copy of the Receiver's time dockets pertaining to the estate of TMT Ltd., for the period to and including May 18, 2018 in the amount of \$44,128.48 inclusive of disbursements and HST. This represents a total of 135.35 hours at an average rate of \$288.52 per hour.

7.0 FEES AND DISBURSEMENTS OF RECEIVER'S COUNSEL

- 7.0.1 Attached hereto as **Appendix "5"** is the Affidavit of Timothy Dunn, sworn May 24, 2018, which incorporates by reference a copy of the accounts rendered by the Receiver's Counsel in relation to the estate of TMT Inc. for the period to and including May 18, 2018 in the amount of \$25,507.44 inclusive of disbursements and HST.
- 7.0.2 Attached hereto as **Appendix "6"** is the Affidavit of Timothy Dunn, sworn May 24, 2018, which incorporates by reference a copy of the accounts rendered by the Receiver's Counsel in relation to the estate of TMT Ltd. for the period to and including May 18, 2018 in the amount of \$24,332.80 inclusive of disbursements and HST.
- 7.0.3 The Receiver has reviewed the accounts of Receiver's Counsel and, given the Receiver's involvement in this matter, the Receiver is of the view that all the work set out in the accounts of the Receiver's Counsel was carried out and was necessary. The hourly rates of the lawyers who worked on this matter were reasonable in light of the services required, and the services were carried out by lawyers with the appropriate level of experience.

8.0 RECEIVER'S INTERIM STATEMENTS OF RECEIPTS AND DISBURSEMENTS

8.0.1 Attached hereto as **Appendix "7"** are copies of the Receiver's Interim Receipts and Disbursements for each of TMT Inc. and TMT Ltd.

9.0 RECOMMENDATION

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

Dated at Toronto this 24th day of May, 2018.

msi Spergel inc.,
solely in its capacity as court-appointed
Receiver of Toronto Machine & Tool Inc. and
Toronto Machine & Tool Company Ltd. and not in
its personal or corporate capacity

Per:



Mukul Manchanda, CIRP, LIT
Principal

APPENDIX “1”

ON READING the affidavit of Wojciech Karwala sworn December 1, 2017 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant, no one appearing for the Respondents or interest parties although duly served as appears from the affidavit of service of David Florek sworn December 4, 2017 and the affidavit of service of Laura Monteforte sworn December 1, 2017, 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 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;
- (d) 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;
- (e) to settle, extend or compromise any indebtedness owing to the Debtor;
- (f) 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;
- (g) 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;
- (h) 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;
- (i) 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 \$100,000.00, provided that the aggregate consideration for all such transactions does not exceed \$250,000.00; 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.

- (j) 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;
- (k) 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;
- (l) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (m) 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;
- (n) 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;

- (o) to exercise any shareholder, partnership, joint venture or other rights which the Debtor may have; and
- (p) 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 \$150,000.00 (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 [http:// www.spergel.ca/torontomachine](http://www.spergel.ca/torontomachine).

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.

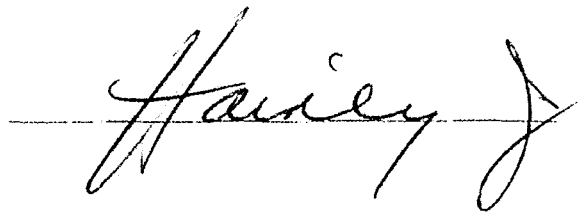
28. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of the Debtor.

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 Applicant 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.



ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO:

FEB 27 2018



PER / PAR:

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 Toronto Machine & Tool Company Limited and Toronto Machine & Tool 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 _____, 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 _____, 2016.

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

and

TORONTO MACHINE & TOOL COMPANY
LIMITED, ET. AL.

Applicant

Respondent

Court File No. CV-17-587642-00CL

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ONTARIO
SUPERIOR COURT OF JUSTICE
(Commercial List)

IN THE MATTER OF AN APPLICATION UNDER
SUBSECTION 243(1) OF THE BANKRUPTCY AND
INSOLVENCY ACT, R.S.C. 1985, c.B-3, AS AMENDED,
AND SECTION 101 OF THE COURTS OF JUSTICE ACT, R.S.O
1990, c.C43, AS AMENDED

Proceeding commenced at
TORONTO

ORDER

DEVRY SMITH FRANK LLP

Lawyers & Mediators
95 Barber Greene Road, Suite 100
Toronto, Ontario M3C 3E9

KELLI PRESTON

LSUC #: 47467B

Tel : (416) 449-1400

Fax: (416) 449-7071

Lawyers for the Applicant

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APPENDIX “2”

ASSET PURCHASE AGREEMENT

This Agreement dated May 23, 2018 is made,

BETWEEN:

msi SPERGEL inc., solely in its capacity as court appointed receiver of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc., and not in its personal capacity and without any personal or corporate liability

(hereinafter referred to as the "Vendor")

-and-

MAYNARDS INDUSTRIES CANADA LTD., a corporation incorporated under the laws of the Province of Ontario

(hereinafter referred to as the "Purchaser")

RECITALS

WHEREAS:

- A. Pursuant to the Appointment Order (as hereinafter defined), the Vendor was appointed as receiver of the assets, undertakings and properties of each of Toronto Machine & Tool Company Limited ("Toronto Limited") and Toronto Machine & Tool Inc. ("Toronto Inc.");
- B. The Appointment Order, among other things, authorizes the Vendor to market and sell all or any part of the assets, undertakings and properties of the Companies;
- C. The Purchaser has agreed to purchase from the Vendor, and the Vendor has agreed to sell to the Purchaser, all of the Companies' right, title and interest, if any, in and to the Purchased Assets (as is hereinafter defined).

NOW THEREFORE, in consideration of the promises and mutual covenants and agreements contained in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by the Parties, the Parties hereto agree with each other as follows:

ARTICLE 1
INTERPRETATION

1.1 Definitions.

In this Agreement, the following terms shall have the meanings set out below unless the context requires otherwise:

- (1) "Agreement" means this Agreement, including any Schedule to this Agreement, as it or they may be amended or supplemented from time to time, and the expressions "hereof", "herein",

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"hereto", "hereunder", "hereby" and similar expressions refer to this Agreement and not to any particular Section or other portion of this Agreement.

- (2) "Applicable Law" means, with respect to any Person, property, transaction, event or other matter, any Law relating or applicable to such Person, property, transaction, event or other matter. Applicable Law also includes, where appropriate, any interpretation of the Law (or any part) by any Person having jurisdiction over it, or charged with its administration or interpretation.
- (3) "Appointment Order" means the Order made by the Honourable Mr. Justice Hainey on February 27, 2018, appointing the Vendor as receiver of all of the assets, undertakings and properties of each of Toronto Limited and Toronto Inc.
- (4) "Approval and Vesting Order" means an order made by the Court substantially in the form attached hereto as Schedule 1.1(4).
- (5) "Books and Records" means all books, records, files and papers, including computer programs (including source and object code), software programs, manuals and data, sales and advertising materials, lists of present and former customers and suppliers, personnel, and all copies and recordings of the foregoing.
- (6) "Business Day" means any day except Saturday, Sunday or any day on which banks are generally not open for business in the City of Toronto.
- (7) "Business Premises" means collectively and individually, 38 Milne Avenue, Toronto and 57 Mack Avenue, Toronto.
- (8) "CFG Leased Assets" means the personal property assets as described and listed in Schedule 1.1(8) hereto.
- (9) "Canadian Dollars" means the lawful currency of Canada.
- (10) "Closing" means the completion of the purchase and sale of the Purchased Assets in accordance with the provisions of this Agreement.
- (11) "Closing Date" means June 5, 2018 or such other date as may be agreed by the Purchaser and the Vendor.
- (12) "Closing Time" means the time of closing on the Closing Date provided for in Section 3.1.
- (13) "Companies" means collectively, Toronto Limited and Toronto Inc. and "Company" means any one of them;
- (14) "Contracts" means all rights and interests of the Companies to and in all executory contracts, agreements and arrangements whether or not signed to which either of them is a party and/or by which any of the Purchased Assets is bound.
- (15) "Court" means the Ontario Superior Court of Justice, Commercial List.
- (16) "Deposit" has the meaning given in Section 2.3.
- (17) "Excluded Assets" means only the following assets, undertakings or properties of the Companies:

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- (a) the Real Property;
 - (b) Accounting server and a desktop computer;
 - (c) all goods, machinery and equipment subject to true operating leases;
 - (d) the right to receive insurance recoveries under any insurance policies in existence on the date hereof in respect only of any claims with respect to Excluded Assets; and
 - (e) any other assets that the Purchaser elects to exclude in writing prior to Closing in accordance with the terms of this Agreement.
- (18) "Governmental Entity" means any federal, provincial, or municipal court, board, tribunal, arbitrator or arbitral panel, administrative agency or commission or other governmental or regulatory agency, ministry, department or authority.
- (19) "HST" means the harmonized sales tax imposed under the *Excise Tax Act* (Canada).
- (20) "Law" means common law, order, judgment, decree, law, statute, ordinance, rule, instrument, code, constitution, treaty, rule, regulation or other requirement of any Governmental Entity.
- (21) "Liabilities" means all costs, expenses, charges, debts, liabilities, claims, demands and obligations, whether primary or secondary, direct or indirect, fixed, contingent, absolute or otherwise, under or in respect of any contract, agreement, arrangement, lease, commitment or undertaking, Applicable Law and Taxes.
- (22) "Party" means a party to this Agreement and any reference to a Party includes its successors and permitted assigns; "Parties" means every Party.
- (23) "Person" is to be broadly interpreted and includes an individual, a corporation, a partnership, a trust, an unincorporated organization, the government of a country or any political subdivision thereof, or any agency or department of any such government, and the executors, administrators or other legal representatives of an individual in such capacity.
- (24) "Purchased Assets" means all of the Vendor's and Companies' right, title and interest in, to and under or relating to the following assets, but excluding the Excluded Assets:
- (a) the Toronto Inc. Assets;
 - (b) the Toronto Limited Assets;
 - (c) the CFG Leased Assets.
- (25) "Purchase Price" has the meaning given in Section 2.2.
- (26) "Purchaser" has the meaning given in the recitals above.
- (27) "Purchaser's Solicitors" means Fogler, Rubinoff LLP.
- (28) "Real Property" means collectively 38 Milne Avenue, Toronto, Ontario and 57 Mack Avenue, Toronto, Ontario.

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(29) "Removal Time" means 3:00 p.m. (Toronto time) on July 27, 2018.

(30) "Rights" has the meaning given in Section 3.4.

(31) "Taxes" means all taxes, charges, fees, levies, imposts and other assessments, including all income, sales, use, goods and services, value added, capital, capital gains, alternative, net worth, transfer, profits, withholding, payroll, employer health, excise, franchise, real property and personal property taxes, and any other taxes, customs duties, fees, assessments or similar charges in the nature of a tax including Canada Pension Plan and provincial pension plan contributions, employment insurance payments and workers compensation premiums, together with any instalments with respect thereto, and any interest, fines and penalties, imposed by any governmental authority (including federal, state, provincial, municipal and foreign governmental authorities), and whether disputed or not.

(32) "Toronto Inc. Assets" means the personal property assets of Toronto Inc. as described and listed in Schedule 1.1 (32).

(33) "Toronto Limited Assets" means the personal property assets of Toronto Limited as described and listed in Schedule 1.1(33).

(34) "Transaction" means the transaction of purchase and sale contemplated by this Agreement.

(35) "Vendor" has the meaning given in the recitals above.

(36) "Vendor's Solicitors" means Minden Gross LLP.

1.2 Headings and Table of Contents.

The division of this Agreement into Articles and Sections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation of this Agreement.

1.3 No Strict Construction.

The language used in this Agreement is the language chosen by the Parties to express their mutual intent, and no rule of strict construction shall be applied against any Party.

1.4 Number and Gender.

Unless the context requires otherwise, words importing the singular include the plural and vice versa and words importing gender include all genders. Where the word "including" or "includes" is used in this Agreement, it means "including (or includes) without limitation".

1.5 Business Days.

If any payment is required to be made or other action is required to be taken pursuant to this Agreement on a day which is not a Business Day, then such payment or action shall be made or taken on the next Business Day.

1.6 Currency and Payment Obligations.

Except as otherwise expressly provided in this Agreement:

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- (a) all dollar amounts referred to in this Agreement are stated in Canadian Dollars; and
- (b) any payment contemplated by this Agreement shall be made by wire transfer to the offices of the Vendor's solicitors, or as the Vendor may direct in writing.

1.7 Statute References.

Any reference in this Agreement to any statute or any section thereof shall, unless otherwise expressly stated, be deemed to be a reference to such statute or section as amended, restated or re-enacted from time to time.

1.8 Section and Schedule References.

Unless the context requires otherwise, references in this Agreement to Sections or Schedules are to Sections or Schedules of this Agreement. The Schedules to this Agreement, listed as follows, are an integral part of this Agreement:

- Schedule 1.1(6) Approval and Vesting Order
- Schedule 1.1(8) CFG Leased Assets
- Schedule 1.1(32) Toronto Inc. Assets
- Schedule 1.1(33) Toronto Limited Assets

ARTICLE 2
PURCHASE OF ASSETS

2.1 Agreement to Purchase and Sell.

Subject to the terms and conditions of this Agreement, the Vendor shall sell and the Purchaser shall purchase the Purchased Assets.

2.2 Amount of Purchase Price.

The purchase price payable by the Purchaser to the Vendor for the Purchased Assets (the "Purchase Price") shall be [redacted] exclusive of any applicable Taxes.

2.3 Deposit.

The Vendor is holding a deposit provided by the Purchaser (the "Deposit") in the amount of [redacted]. The Purchaser authorizes the Vendor to disburse the Deposit in accordance with the following provisions:

- (1) if the purchase and sale of the Purchased Assets is completed in accordance with the terms of this Agreement, then the Deposit shall be released from trust and applied towards payment of the Purchase Price;
- (2) if the purchase and sale of the Purchased Assets is not completed due solely to a default by the Purchaser, then the Deposit shall be forfeited by the Purchaser as liquidated damages (and not as a penalty) without prejudice to any other rights and remedies of the Vendor arising from the Purchaser's default; and

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- (3) if the purchase and sale of the Purchased Assets is not completed for any other reason, then the Deposit shall be returned to the Purchaser and the Purchaser and the Vendor shall be released from all obligations under this Agreement.

2.4 Payment of Purchase Price.

The Purchase Price shall be paid and satisfied by the Purchaser at the Closing as follows:

- (1) the Deposit shall be paid to the Vendor and credited against the Purchase Price in accordance with subsection 2.3(1); and
- (2) the balance shall be paid to the Vendor by way of wire transfer to the offices of Vendor's Solicitors, or as the Vendor may direct in writing.

2.5 Allocation of Purchase Price.

The Purchase Price shall be allocated among the Purchased Assets in the manner agreed to by the Purchaser and Vendor prior to Closing (acting reasonably) and the Parties shall file their respective income tax returns prepared in accordance with such allocations.

2.6 Payment of Taxes and Indemnity.

The Purchaser shall pay all Taxes resulting from the Transaction (other than Taxes payable under applicable legislation by the Vendor). The Purchaser hereby indemnifies and saves the Vendor harmless from and against all claims and demands for the payment of Taxes exigible in connection with the Transaction, including penalties and interest thereon and any liabilities or costs incurred as a result of any failure to pay such Taxes when due.

2.7 HST Election.

At the Closing, and if available at law, the Vendor and the Purchaser shall execute jointly an election under Section 167 of the *Excise Tax Act (Canada)* to have the sale of the Purchased Assets take place on a HST-free basis under Part IX of the *Excise Tax Act (Canada)* and the Purchaser shall file such election with its HST return for the reporting period in which the sale of the Purchased Assets takes place.

2.8 Excluded Liabilities

The Purchaser shall not assume and shall not be liable for any debts, liabilities or other obligations of any Company.

2.9 Excluded Assets.

Notwithstanding anything to the contrary in this Agreement, the Purchaser may, at its option, exclude any of the Purchased Assets from the Transaction prior to the Time of Closing, whereupon such Purchased Assets shall be Excluded Assets, provided, however, that there shall be no adjustment in the Purchase Price and the Purchaser shall remove the Excluded Assets from the Business Premises in accordance with the provisions of Article 7 hereof.

2.10 No Purchase Price Adjustments.

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The Purchaser acknowledges, confirms and agrees that there shall be no adjustment of any kind to the Purchase Price for any reason.

2.11 Marketing

From and after execution of this Agreement up until the Removal Time, the Purchaser shall be entitled to the use of all intellectual property of the Companies including but not limited to copyrights, trade names, brand names, corporate names or any other type of intellectual property reasonably required by the Purchaser in order to advertise, auction and/or solicit proposals for third party sales of the Purchased Assets.

**ARTICLE 3
CLOSING ARRANGEMENTS**

3.1 Closing.

The Closing shall take place at 12:00 p.m. on the Closing Date at the offices of the Vendor's Solicitors, or at such other time on the Closing Date or such other place as may be agreed orally or in writing by the Vendor and the Purchaser. All of the Purchased Assets are to be located on the Business Premises on Closing.

3.2 Vendor's Closing Deliveries.

At the Closing, the Vendor shall deliver or cause to be delivered to the Purchaser the following documents:

- (1) Bill of Sale, in a form agreed to by the Vendor and the Purchaser prior to Closing (acting reasonably) executed by the Vendor;
- (2) the election referred to in section 2.7 executed by the Vendor, if applicable;
- (3) a Purchase Price allocation agreement referred to in Section 2.5;
- (4) a certificate of an officer of the Vendor, dated as of the Closing Date, confirming that (i) all of the representations and warranties of the Vendor contained in this Agreement are true as of the Closing Date, with the same effect as though made on and as of the Closing Date and (ii) that each of the conditions precedent in Section 4.3 of this Agreement have been fulfilled, performed or waived as of the Closing Date;
- (5) the Approval and Vesting Order and the vesting certificate relating thereto;
- (6) all deeds of conveyance, bills of sale, assurances, transfers, assignments, consents, and such other agreements, documents and instruments as may be reasonably requested by the Purchaser or the Purchaser's Solicitors to complete the Transaction; and
- (7) all such other agreements, documents and instruments as may be reasonably requested by the Purchaser or the Purchaser's Solicitors to complete the Transaction.

3.3 Purchaser's Closing Deliveries.

At the Closing, the Purchaser shall deliver or cause to be delivered to the Vendor the following documents and payments:

- (1) Bill of Sale, in a form agreed to by the Vendor and the Purchaser prior to Closing (acting reasonably) executed by the Purchaser;
- (2) the payments referred to in subsections 2.4(1) and 2.4(2);
- (3) the election referred to in subsection 2.7 executed by the Purchaser, if applicable;
- (4) a Purchase Price allocation agreement referred to in Section 2.5;
- (5) a certificate of an officer of the Purchaser, dated as of the Closing Date, confirming that (i) all of the representations and warranties of the Purchaser contained in this Agreement are true as of the Closing Date, with the same effect as though made on and as of the Closing Date and (ii) that each of the conditions precedent in Section 4.1 of this Agreement have been fulfilled, performed or waived as of the Closing Date;
- (6) an indemnity agreement re: Taxes, in a form agreed to by the Vendor and the Purchaser prior to Closing (acting reasonably) duly executed by the Purchaser; and
- (7) all such other agreements, documents and instruments as may be reasonably requested by the Vendor or the Vendor's Solicitors to complete the Transaction.

3.4 Non-Transferable and Non-Assignable Purchased Assets.

To the extent that any of the Purchased Assets to be transferred to the Purchaser on the Closing, or any claim, right or benefit arising under or resulting from such Purchased Assets (collectively, the "Rights"), is not capable of being transferred without the approval, consent or waiver of any third Person, or if the transfer of a Right would constitute a breach of any obligation under, or a violation of, any Applicable Law unless the approval, consent or waiver of such third Person is obtained, then, except as expressly otherwise provided in this Agreement and without limiting the rights and remedies of the Purchaser contained elsewhere in this Agreement, this Agreement shall not constitute an agreement to transfer such Rights unless and until such approval, consent or waiver has been obtained. After the Closing and for a period of 10 days following the Closing, or such later date as the Parties may agree, the Vendor shall:

- (a) comply with the terms and provisions of the Rights as agent for the Purchaser at the Purchaser's cost and for the Purchaser's benefit;
- (b) cooperate with the Purchaser in any reasonable and lawful arrangements designed to provide the benefits of such Rights to the Purchaser; and
- (c) enforce, at the reasonable request of the Purchaser and at the expense and for the account of the Purchaser, any rights of the Vendor or any Company arising from such Rights against any third Person, including the right to elect to terminate any such rights in accordance with the terms of such rights upon the written direction of the Purchaser.

In order that the full value of the Rights may be realized for the benefit of the Purchaser, the Vendor shall, at the request and expense and under the direction of the Purchaser, in the name of the Vendor or otherwise as the Purchaser may specify, take all such action and do or cause to be done all such things as

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are, in the reasonable opinion of the Purchaser, necessary or proper in order that the obligations of any Company under such Rights may be performed in such manner that the value of such Rights is preserved and entires to the benefit of the Purchaser, and that any moneys due and payable and to become due and payable to the Purchaser in and under the Rights are received by the Purchaser. The Vendor shall promptly pay to the Purchaser all moneys collected by or paid to the Vendor in respect of every such Right. To the extent that such approval, consent or waiver has not been obtained by the 10th day following the Closing, or such later date as the Parties may agree, such Right shall deemed to be an Excluded Asset and the Vendor may terminate any agreement pertaining to such Right. The Purchaser shall indemnify and hold the Vendor harmless from and against any claim or liability under or in respect of such Rights arising because of any action of the Vendor taken in accordance with this Section.

ARTICLE 4
CONDITIONS OF CLOSING

4.1 Purchaser's Conditions.

The Purchaser shall not be obliged to complete the Transaction unless, at or before the Closing Time, each of the following conditions has been satisfied, it being understood that the following conditions are included for the exclusive benefit of the Purchaser and may be waived, in whole or in part, in writing by the Purchaser at any time; and the Vendor agrees with the Purchaser to take all such actions, steps and proceedings within its reasonable control as may be necessary to ensure that the following conditions are fulfilled at or before the Closing Time:

- (1) *Representations and Warranties.* The representations and warranties of the Vendor in Section 5.2 shall be true and correct at the Closing.
- (2) *Vendor's Compliance.* The Vendor shall have performed and complied with all of the terms and conditions in this Agreement on its part to be performed or complied with at or before Closing and shall have executed and delivered or caused to have been executed and delivered to the Purchaser at the Closing all the documents contemplated in Section 3.2 or elsewhere in this Agreement.
- (3) *No Litigation.* There shall be no litigation or proceedings pending against any of the Parties hereto, or involving the Companies' business or any of the Purchased Assets, for the purpose of enjoining, preventing or restraining the completion of the Transaction or otherwise claiming that such completion is improper.
- (4) *Approval and Vesting Order.* The Approval and Vesting Order shall have been obtained and shall not have been appealed, stayed, varied or set aside.

4.2 Condition Not Fulfilled.

If any condition in Section 4.1 has not been fulfilled at or before the Closing Time, then the Purchaser in its sole discretion may, without limiting any rights or remedies available to the Purchaser at law or in equity, either:

- (1) terminate this Agreement by notice to the Vendor, in which event the Purchaser shall be released from its obligations under this Agreement and the Deposit shall be promptly returned to the Purchaser; or

- (2) waive compliance with any such condition without prejudice to its right of termination in the event of non fulfillment of any other condition.

4.3 **Vendor's Conditions.**

The Vendor shall not be obliged to complete the Transaction unless, at or before the Closing Time, each of the following conditions has been satisfied, it being understood that the following conditions are included for the exclusive benefit of the Vendor, and may be waived, in whole or in part, in writing by the Vendor at any time; and the Purchaser agrees with the Vendor to take all such actions, steps and proceedings within the Purchaser's reasonable control as may be necessary to ensure that the following conditions are fulfilled at or before the Closing Time:

- (1) *Representations and Warranties.* The representations and warranties of the Purchaser in Section 5.1 shall be true and correct at the Closing.
- (2) *Purchaser's Compliance.* The Purchaser shall have performed and complied with all of the terms and conditions in this Agreement on its part to be to be performed by or complied with at or before the Closing Time and shall have executed and delivered or caused to have been executed and delivered to the Vendor at the Closing Time all the documents contemplated in Section 3.3 or elsewhere in this Agreement.
- (3) *Approval and Vesting Order.* The Approval and Vesting Order shall have been obtained and shall not have been appealed, stayed, varied or set aside.
- (4) *No Litigation.* There shall be no litigation or proceedings pending against any of the Parties hereto, or involving the Companies' business or any of the Purchased Assets, for the purpose of enjoining, preventing or restraining the completion of the Transaction or otherwise claiming that such completion is improper.

4.4 **Condition Not Fulfilled.**

If any condition in Section 4.3 shall not have been fulfilled at or before the Closing Time, then the Vendor in its sole discretion may, without limiting any rights or remedies available to the Vendor at law or in equity, either:

- (1) terminate this Agreement by notice to the Purchaser in which event the Vendor shall be released from all obligations under this Agreement and, unless the condition that was not fulfilled was contained in subsection 4.3(1) and (2), the Deposit thereon shall be promptly returned to the Purchaser and the Purchaser shall be released from all obligations under this Agreement; or
- (2) waive compliance with any such condition without prejudice to its right of termination in the event of non-fulfillment of any other condition.

ARTICLE 5
REPRESENTATIONS AND WARRANTIES

5.1 **Representations and Warranties of the Purchaser.**

As a material inducement to the Vendor's entering into this Agreement and completing the Transaction and acknowledging that the Vendor is entering into this Agreement in reliance upon the

representations and warranties of the Purchaser set out in this Section 5.1, the Purchaser represents and warrants to the Vendor as follows:

- (1) *Incorporation and Power.* The Purchaser is, or will be at the Closing Time, a corporation duly incorporated under the laws of the jurisdiction of its incorporation and is duly organized, validly subsisting and in good standing under such laws.
- (2) *Due Authorization.* The Purchaser has, or will have at the Closing Time, all necessary corporate power, authority and capacity to enter into this Agreement and all other agreements and instruments to be executed by it as contemplated by this Agreement and to carry out its obligations under this Agreement and such other agreements and instruments. The execution and delivery of this Agreement and such other agreements and instruments and the completion of the Transaction and such other agreements and instruments have been, or will have been at the Closing Time, duly authorized by all necessary corporate action on the part of the Purchaser.
- (3) *Enforceability of Obligations.* This Agreement constitutes a valid and binding obligation of the Purchaser enforceable against the Purchaser in accordance with its terms subject, however, to limitations on enforcement imposed by bankruptcy, insolvency, reorganization or other laws affecting the enforcement of the rights of creditors or others and to the extent that equitable remedies such as specific performance and injunctions are only available in the discretion of the court from which they are sought.
- (4) *HST/GST.* The Purchaser is a "registrant" under Part IX of the *Excise Tax Act* (Canada) and its registration number is R● or the Purchaser will be such a "registrant" at the Closing Time and will notify the Vendor of its registration number prior to such time.

5.2 Representations and Warranties of the Vendor.

As a material inducement to the Purchaser's entering into this Agreement and completing the Transaction and acknowledging that the Purchaser is entering into this Agreement in reliance upon the representations and warranties of the Vendor set out in this Section 5.2, the Vendor represents and warrants to the Purchaser as follows:

- (1) *Non-Residency.* The Vendor is not now and does not intend to become, prior to Closing, a non-resident of Canada within the meaning and purpose of Section 116 of the *Income Tax Act* (Canada).
- (2) *Authority to Sell:* Subject to obtaining the Approval and Vesting Order prior to Closing, on Closing the Vendor shall have the right, power and authority to sell the Purchased Assets and to perform all other obligations contemplated in this Agreement, in accordance with the terms and conditions of this Agreement and the Approval and Vesting Order.
- (3) *HST/GST.* The Vendor is a "registrant" under Part IX of the *Excise Tax Act* (Canada) and its registration number is R● or the Vendor will be such a "registrant" at the Closing Time and will notify the Purchaser of its registration number prior to such time.
- (4) *Control of Business Premises:* The Vendor has all necessary right, title and interest in the Business Premises so as to permit the Purchaser access as permitted under this Agreement.

5.3 Survival of Representations and Warranties.

The representations and warranties of the Purchaser and Vendor contained in Sections 5.1 and 5.2, respectively, or any other agreement, certificate or instrument delivered pursuant to this Agreement shall survive the Closing until the earlier of three (3) months thereafter and the date on which the Receiver is discharged by the Court.

5.4 "As is, Where is"

The Purchaser acknowledges that the Vendor is selling the Purchased Assets on an "as is, where is", no recourse basis as they shall exist on the Closing Date subject to the Vendor's covenant that the Purchased Assets shall all be located at the Business Premises. The Purchaser further acknowledges that it has entered into this Agreement on the basis that the Vendor does not guarantee title to the Purchased Assets and that the Purchaser has conducted such inspections of the condition of and title to the Purchased Assets as it deemed appropriate and has satisfied itself with regard to these matters. No representation, warranty or condition is expressed or can be implied as to title, encumbrances, description, existence, fitness for any particular purpose, or at all, merchantability, condition, quantity or quality or in respect of any other matter or thing whatsoever concerning the Purchased Assets or the right of the Vendor to sell or assign same save and except as expressly represented or warranted herein. Without limiting the generality of the foregoing, any and all conditions, warranties or representations expressed or implied pursuant to the *Sale of Goods Act* (Ontario) or similar legislation do not apply hereto and have been waived by the Purchaser. The description of the Purchased Assets contained in this Agreement is for the purpose of identification only. No representation, warranty or condition has or will be given by the Vendor concerning completeness or the accuracy of such descriptions. The Purchaser further acknowledges that all written and oral information (including, without limitation, analyses, financial information and projections, compilations and studies) obtained by the Purchaser from the Vendor with respect to the Purchased Assets or otherwise relating to the transactions contemplated in this Agreement has been obtained for the convenience of the Purchaser only and is not warranted to be accurate or complete. The Purchaser further acknowledges that the Vendor shall be under no obligation to deliver the Purchased Assets to the Purchaser and that it shall be the Purchaser's responsibility to take possession of the Purchased Assets.

ARTICLE 6
RISK OF LOSS

6.1 Risk of Loss.

Until the Closing, the Purchased Assets shall remain at the risk of the Vendor. In the event that the Purchased Assets, or any part thereof, are materially damaged by fire or other hazard from the date of this Agreement until the Closing Time, provided that the Vendor shall give written notice to the Purchaser of such material damage, and the Purchaser may elect in writing to the Vendor that it will either:

- (a) accept the proceeds of any insurance available or actually paid to the Vendor and apply same in respect of the Purchase Price and otherwise complete the Transaction in accordance with the terms set out in this Agreement; or
- (b) terminate this Agreement.

The Purchaser shall have five (5) Business Days after receiving notice from the Vendor of material damage to make its election in accordance with subsection 6.1(a) and 6.1(b) above. For the purposes of this section 6.1, damage to the Purchased Assets shall be considered material if the amount of such damage is equal to or greater than \$100,000.

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In the event that this Agreement is terminated in accordance with subsection 6.1(b) above, the Deposit shall forthwith be returned to the Purchaser, without deduction.

In the event that the damage to the Purchased Assets is less than \$100,000, the Transaction shall be completed in accordance with the terms of this Agreement and without any reduction in, or adjustment to, the Purchase Price or any other change in the terms of this Agreement, provided however, the Purchaser shall receive any insurance proceeds payable in connection with said damage as and when they become available.

From and after Closing, the Purchased Assets shall be at the risk of the Purchaser.

ARTICLE 7
POST-CLOSING ARRANGEMENTS

7.1 Removal of Purchased Assets.

The Purchaser shall be responsible, at its cost and expense, for removing the Purchased Assets from the Business Premises by the Removal Time. From Closing to the Removal Time, the Purchaser shall have unrestricted access to the Business Premises for the purposes of the removal and/or sale of the Purchased Assets. The Purchaser shall not be responsible for any occupancy costs and the Vendor shall ensure adequate heat, hydro, water and all other necessary utilities required for the orderly removal and/or sale of the Purchase Assets.

7.2 The Purchaser shall leave the Business Premises in broom swept condition following removal of the Purchased Assets, including removal of any and all debris arising from or caused by removal of the Purchased Assets. The Purchaser shall be responsible to ensure that the removal of the Purchased Assets shall be done in a workmanlike manner.

7.3 The Vendor, or its authorized representative, shall be entitled to be present during the removal of the Purchased Assets from the Business Premises.

7.4 Any disassembling and moving of the Purchased Assets will be done at the expense of the Purchaser. Should the Purchaser abandon, fail to remove or fail to cause the Purchased Assets to be removed, the Purchaser shall reimburse the Vendor for all costs incurred by the Vendor in connection with the removal and/or disposal of such Purchased Assets.

7.5 The Purchaser shall have no obligation to clean any spills of oil, lubricants, grease or any other liquid remaining after removal of any of the Purchased Assets, including any toxic or hazardous waste, or environmental pollutants, including paints, solvents and other chemicals found at the Business Premises save and except to the extent that the Purchaser or its agents, employees, invitees or guests have caused such adverse or other environmental condition at, under or near the Business Premises.

7.6 The Purchaser shall remedy or repair any conditions resulting from the removal of the Purchased Assets, including, without limitation, removing or capping all electrical wires and air/water/other lines to the buss bar/nearest wall and all bolts "blown off". The Purchaser shall place safety barriers around any pits and holes in a flooring surface; provided that the Purchaser shall have no responsibility to remedy any damages or conditions to or remedy any existing environmental, fire or life safety condition of the Business Premises existing as of the Closing Date or following removal of the Purchased Assets save as is expressly provided for herein.

7.7 In the event that the Purchaser is desirous of re-selling any of the Purchased Assets from the Business Premises to a third party purchaser or purchasers in the period between the Closing Time and the Removal Time, the Vendor shall:

- (a) execute any waiver documentation reasonably required by the Vendor to permit third parties to obtain access to the Business Premises;
- (b) indemnify and hold harmless the Vendor and the Companies, as may be applicable, for any damage, harm or other loss occasioned by the preparation and removal of the Purchased Assets from the Business Premises by the Purchaser or a third party; and
- (c) provide evidence satisfactory to the Vendor of personal liability and property damage insurance in an amount of no less than \$5,000,000.

7.8 In the event that the Purchaser fails to (i) remove, or cause to have removed, the Purchased Assets by the Removal Time, (ii) leave the Business Premises in the condition required under this Article 7, or should the Vendor determine, acting reasonably, that the Purchaser will be unable to remove the Purchased Assets and satisfy its other obligations under the Agreement before the Removal Time, the Vendor shall be entitled to make such arrangements with third party removers and cleaners as are necessary to ensure that the Purchased Assets are removed and the Business Premises left in the condition required under this Article 7 by the Removal Time, and all such costs (including the professional fees and disbursements incurred by the Vendor) shall be the sole responsibility of the Purchaser.

ARTICLE 8 **OTHER POST-CLOSING MATTERS**

8.1 Non Merger.

Each Party hereby agrees that all provisions of this Agreement, other than the conditions in Article 4, shall forever survive the execution, delivery and performance of this Agreement, Closing and the execution, delivery and performance of any and all documents delivered in connection with this Agreement.

8.2 Further Assurances.

Each Party shall promptly do, execute, deliver or cause to be done, executed and delivered all further acts, documents and things in connection with this Agreement that the other Party may reasonably require, for the purposes of giving effect to this Agreement.

ARTICLE 9 **GENERAL**

9.1 Expenses.

Each Party shall be responsible for its own legal and other expenses (including any Taxes imposed on such expenses) incurred in connection with the negotiation, preparation, execution, delivery and performance of this Agreement and the Transaction and for the payment of any broker's commission, finder's fee or like payment payable by it in respect of the purchase and sale of the Purchased Assets pursuant to this Agreement.

9.2 Announcements.

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Except as required by law, all public announcements concerning the Transaction provided for in this Agreement or contemplated by this Agreement shall be jointly approved as to form, substance and timing by the parties to this Agreement after consultation.

9.3 Capacity

It is acknowledged by the Purchaser that the Vendor is entering into this Agreement solely in its capacity as court-appointed receiver of the assets, undertakings and properties of the Companies, and that the Vendor shall have no personal or corporate liability under or as a result of this Agreement. Any claim against the Vendor shall be limited to and only enforceable against the assets, undertakings and properties then held by or available to the Vendor in its capacity as court-appointed receiver of the Companies and shall not apply to its personal property and other assets held by it in any other capacity. The term "Vendor" as used in this Agreement shall have no inference or reference to the present registered owner of the Purchased Assets.

9.4 Notices.

- (1) Any notice, certificate, consent, determination or other communication required or permitted to be given or made under this Agreement shall be in writing and shall be effectively given and made if (i) delivered personally, (ii) sent by prepaid courier service or mail, or (iii) sent by fax or other similar means of electronic communication, in each case to the applicable address set out below:

- (i) msi Spergel inc.
505 Consumers Road, Suite 200
Toronto, Ontario M2J 4V8

Attention: Mukul Manchanda
Email: mmanchanda@spergel.ca

with a copy to:

Minden Gross LLP
145 King Street West, Suite 2200
Toronto, Ontario M5H 4G2

Attention: Timothy R. Dunn
Email: tdunn@mindengross.com

- (ii) if to the Purchaser, to:

Maynards Industries Canada Ltd.
75 International Blvd.
Suite 102
Toronto, Ontario M9W 6L9

Attention: Mike McIntosh

Email: mmcintosh@maynards.com

with a copy to:

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Fogler, Rubinoff LLP
77 King Street West, Suite 3000
Toronto, ON
M5K 1G8

Attention: Joel D. Farber

Email: jfarber@foglers.com

- (2) Any such communication so given or made shall be deemed to have been given or made and to have been received on the day of delivery if delivered, or on the day of faxing or sending by other means of recorded electronic communication, provided that such day in either event is a Business Day and the communication is so delivered, faxed or sent before 4:30 p.m. on such day. Otherwise, such communication shall be deemed to have been given and made and to have been received on the next following Business Day. Any such communication sent by mail shall be deemed to have been given and made and to have been received on the fifth (5th) Business Day following the mailing thereof; provided however that no such communication shall be mailed during any actual or apprehended disruption of postal services. Any such communication given or made in any other manner shall be deemed to have been given or made and to have been received only upon actual receipt.
- (3) Any Party may from time to time change its address under this Section 9.4 by notice to the other Party given in the manner provided by this Section.

9.5 Time of Essence.

Time shall be of the essence of this Agreement in all respects.

9.6 Time Periods.

Unless otherwise specified, time periods within or following which any payment is to be made or act is to be done shall be calculated by excluding the day on which the period commences and including the day on which the period ends and by extending the period to the next Business Day following if the last day of the period is not a Business Day.

9.7 Entire Agreement.

This Agreement and the agreements and other documents required to be delivered pursuant to this Agreement, constitute the entire agreement between the Parties and set out all the covenants, promises, warranties, representations, conditions, understandings and agreements between the Parties pertaining to the subject matter of this Agreement and supersede all prior agreements, understandings, negotiations and discussions, whether oral or written. There are no covenants, promises, warranties, representations, conditions, understandings or other agreements, oral or written, express, implied or collateral between the Parties in connection with the subject matter of this Agreement except as specifically set forth in this Agreement and any document required to be delivered pursuant to this Agreement.

9.8 Amendments and Waiver.

No amendment of any provision of this Agreement shall be valid unless the same shall be in writing and signed by the Purchaser and the Vendor. The Vendor and the Purchaser may consent to any such amendment at any time prior to the Closing with, in the case of the Purchaser, the prior authorization of its

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board of directors. No waiver by either Party of any default, misrepresentation, or breach of warranty or covenant hereunder, whether intentional or not, shall be deemed to extend to any prior or subsequent default, misrepresentation, or breach of warranty or covenant hereunder or affect in any way any rights arising by virtue of any prior or subsequent such occurrence.

9.9 Severability.

Any provision of this Agreement which is prohibited or unenforceable in any jurisdiction shall, as to that jurisdiction, be ineffective to the extent of such prohibition or unenforceability and shall be severed from the balance of this Agreement, all without affecting the remaining provisions of this Agreement or affecting the validity or enforceability of such provision in any other jurisdiction.

9.10 Language.

The Parties have required that this Agreement and all deeds, documents and notices relating to this Agreement be drawn up in the English language. Les parties aux présentes ont exigé que le présent contrat et tous autres contrats, documents ou avis afférents aux présentes soient rédigés en langue anglaise.

9.11 Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the laws of Canada applicable in that Province and shall be treated, in all respects, as an Ontario contract. Any action or proceeding arising out of or based upon this Agreement or the transactions contemplated hereby or thereby may be brought in the courts of the Province of Ontario and each party irrevocably submits and agrees to attorn to the exclusive jurisdiction of such courts in any such action or proceeding.

9.12 Successors and Assigns.

No party to this Agreement shall have the right to assign any of its rights and obligations hereunder without the prior written consent of the other party hereto which consent shall not be unreasonably withheld. The Purchaser may assign its rights and obligations under this Agreement to an affiliate of the Purchaser, provided that the Purchaser remains liable, jointly, with such affiliate for all the obligations of the Purchaser hereunder. To the extent that any such assignment occurs, this Agreement and all provisions hereof shall be binding upon and inure to the benefit of the Parties hereto and their respective successors and assigns.

9.13 No Third Party Beneficiaries.

This Agreement shall not confer any rights or remedies upon any Person other than the Parties and their respective successors and permitted assigns or as specifically referred to herein.

9.14 Counterparts.


This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original and all of which taken together shall be deemed to constitute one and the same instrument. Counterparts may be executed either in original, faxed or email PDF form and the parties adopt any signatures received by a receiving fax machine or email PDF as original signatures of the parties; provided, however, that any party providing its signature in such manner shall promptly forward to the other party an original of the signed copy of this Agreement which was so faxed or emailed.

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IN WITNESS WHEREOF the parties have executed this Agreement.

inst SPERGEL Inc., solely in its capacity as court appointed receiver of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc., and not in its personal capacity and without personal or corporate liability

By: 
Name: MUKUL MANCHAND, CIPR, LIT
Title: PRINCIPAL

I have authority to bind the corporation.

MAYNARDS INDUSTRIES CANADA LTD.


By: 
Name: Aaron Stegerson
Title: COO

I have authority to bind the corporation.

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SCHEDULE 1.1(8)
CFG Leased Assets

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LIST OF ASSETS TORONTO MACHINE & TOOL INC.

(CEG)

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
1	1	98	COLCHESTER, 14" X 98", ENGINE LATHE	MASTER 2500	N/A
2	1	99	FIRST, 9" X 42", TURRET MILL, POWER DRAW BAR, X-AXIS POWERFEED, HEIDENHAIN, 2 AXIS, DIGITAL READOUT	LC-185VS	84010677
3	1	100	FIRST CNC VERTICAL MACHINING CENTRE, 15,000 RPM SPINDLE, 24 ATC, CHIP CONVEYOR, FANUC, 181-MB, CNC CONTROL, 2011	V43	80100171
4	1	101	FIRST, GANTRY CNC VERTICAL MACHINING CENTRE, FANUC, 181-MB, CNC CONTROL, 2010	MCV2000	90400070
5	1		EMPIRE SHOT BLAS		

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SCHEDULE 1.1(32)

Toronto Inc. Assets

AC

LIST OF ASSETS TORONTO MACHINE & TOOL INC.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
1	1	1	LOT OF METAL BAR STOCK, MISCELLANEOUS INVENTORY	N/A	N/A

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LIST OF ASSETS TORONTO MACHINE & TOOL INC.

(CEG)

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
1	1	98	COLCHESTER, 14" X 98", ENGINE LATHE	MASTER 2500	N/A
2	1	99	FIRST, 9" X 42", TURRET MILL, POWER DRAW BAR, X-AXIS POWERFEED, HEIDENAHIN, 2 AXIS, DIGITAL READOUT	LC-185VS	84010677
3	1	100	FIRST CNC VERTICAL MACHINING CENTRE, 15,000 RPM SPINDLE, 24 ATC, CHIP CONVEYOR, FANUC, 181-MB, CNC CONTROL, 2011	V43	80100171
4	1	101	FIRST, GANTRY CNC VERTICAL MACHINING CENTRE, FANUC, 181-MB, CNC CONTROL, 2010	MCV2000	90400070
5	1		EMPIRE SHOT BLAS		

AC

SCHEDULE 1.1(33)
Toronto Limited Assets

AC

LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
1	1	1	FORD SMITH PEDESTAL GRINDER	41-P	1039
2	1	2	DEWALT PEDESTAL GRINDER	N/A	N/A
3	1	2	ARBOGA BELT SANDER	N/A	N/A
4	1	3	GREENERD ARBOUR PRESS, 1901	NO 4	N/A
5	1	4	PRAZIS OPTICAL COMPARATOR	N/A	N/A
6	1	5	T.S.C, 8" x 16", SURFACE GRINDER, 1966	N/A	1963
7	1	6	ENERPAC, H-FRAME HYDRAULIC PRESS	RR-5013	N/A
8	1	7	CLARK LPG FORKLIFT, 3,000 LBS, 130" MAXIMUM LIFT, 1990	C500 30	235 598 4265
9	1	8	HEYLIGENSTAEDT, 60" X 120", GAP BED LATHE, 5.5" SPINDLE BORE, 1953	N/A	184638
10	1	9-10	SIRCO, 40" X 166", GAP BED ENGINE LATHE, 5.5" SPINDLE BORE, 1976	PA-36	0207
11	1	11	OSTER THREADING MACHINE	N/A	792A-XM-444
12	1	12	FRED TOWN & SONS, 5' RADIAL ARM DRILL WITH BOX TABLE, 1970	N/A	8240
13	1	13	STANKO, 30" X 137", GAP BED LATHE, 3" SPINDLE BORE	1M636	2324
14	1	14	HOWA, 20" X 40", GAP BED LATHE, 1975	1000	10161
15	1	15	HOWA, 24" X 80", GAP BED LATHE, 1975	2000	2050
16	1	16	IKEGAI, 20" X 60", ENGINE LATHE WITH DIGITAL READOUT	A20	N/A
17	1	17	IKEGAI, 20" X 60", ENGINE LATHE	A20	19284
18	1	18	CHUBU KOKI, 36" x 40", GAP BED LATHE, 1975	CLL 1000	456
19	1	19	XIASHI VERTICAL SLOTTING MACHINE, 600MM X 320MM, 1984	B5032	84065

LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
20	1	20	DOALL, TILTING TABLE, VERTICAL BANDSAW WITH BLADE WELDER	ML	5014643
21	1	21	OVERHEAD CRANE, 3 TON, TOP RIDING, 15' SPAN (APPROX.)	N/A	N/A
22	1	22	OVERHEAD CRANE, 2 TON, TOP RIDING, 15' SPAN (APPROX.)	N/A	N/A
23	1	23	OVERHEAD CRANE, 3 TON, DOUBLE GIRDER, TOP RIDING, 15' SPAN (APPROX.)	N/A	N/A
24	1	24	UNION HORIZONTAL BORING MILL, 3 AXIS, WITH HEIDENHAIN DIGITAL READOUT, 1988	BFT 102	19332 26
25	1	25	FORD SMITH STROKE SLOTTER, 1965	N/A	1035
26	1	26	TOS HORIZONTAL MILLING MACHINE WITH DRO	FG32U	32000107
27	1	27	DARBERT, 10" X 50" TURRET MILL, POWER DRAW BAR, DIGITAL READOUT	N/A	F12203
28	1	28	VERTICUT VERTICAL BANDSAW	115B	724
29	1	29	AMADA HORIZONTAL BANDSAW WITH ROLLER CONVEYOR, 1967	CRH-300	220615
30	1	30	LARCO, 3 TON, SINGLE GIRDER, TOP RIDING, OVERHEAD CRANE, 25' SPAN (APPROX.)	N/A	N/A
31	1	31	SECOND, 5 TON, DOUBLE GIRDER, OVERHEAD CRANE, 25' SPAN (APPROX.)	N/A	772945
32	1	32	CHAMPION, 10 HP, HORIZONTAL, TANK MOUNTED, PISTON TYPE, AIR COMPRESSOR	N/A	N/A
33	1	33	A&H, 10 HP, VERTICAL, TANK MOUNTED, PISTON TYPE, AIR COMPRESSOR	AHS-K118B-1V	S-661
34	1	34	YALE, 6000 LBS., 2 STAGE, LPG FORKLIFT, 123" MAXIMUM LIFT, 4,131 HOURS	GLC060RDJUAV083	Y435698

LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
35	1	35	SMTCL (MAS STEEL), CNC HORIZONTAL BORING MILL, 2012	MHBM AH130	ZT1100037
36	1	36	HOBART, 450 AMP, MIG WELDER WITH WIRE FEED	MEGA FLEX 450 RVS	N/A
37	1	37	L TEC, PLASMARC, 70 AMP, PLASMA CUTTER	PCM-70	N/A
38	1	38	LTEC, 300 AMP, TIG WELDER WITH WATER COOLER	HELIARC 306	N/A
39	1	39	LINCOLN, IDEALARC, 500 AMP, STICK WELDER	R3R-500	N/A
40	1	40	BALDOR PEDESTAL GRINDER	N/A	N/A
41	1	41	SCOTCHMAN DVORAK HYDRAULIC IRON WORKER	314	5534
42	1	42	BIGNOZZI, 63 TON, HYDRAULIC PRESS	BP53	N/A
43	1	43	STARTRITE HORIZONTAL BANDSAW	H250A	N/A
44	1	44	AIR COMPRESSOR, 25 HP, HORIZONTAL, TANK MOUNTED, PISTON TYPE	N/A	N/A
45	1	45	CHAMPION, 25 HP, HORIZONTAL, TANK MOUNTED, PISTON TYPE, AIR COMPRESSOR	N/A	N/A
46	1	46-47	VIPER CNC VERTICAL MACHINING CENTRE, 4-AXIS ROTARY TABLE, 24 ATC, CHIP CONVEYOR, FANUC, SERIES 0-I-MC, CNC CONTROL, 2007	PRO-1000AP	009901
47	1	48-49	OKUMA CNC VERTICAL MACHINING CENTRE, 20 ATC, OKUMA, OSP700M, CNC CONTROL	CADET MATE	0309
48	1	50-51	LEADWELL CNC VERTICAL MACHINING CENTRE, 24 ATC, CHIP CONVEYOR, FAGOR CNC, CONTROL, 2013	V60-S	L2TAB0502
49	1	52-53	FADAL, 6030HT, CNC VERTICAL MACHINING CENTRE, 20 ATC, FADAL, CNC 88HS, CONTROLS, 1999	907-1	9904625

LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
50	1	54-55	MATSUURA CNC VERTICAL MACHINING CENTRE, 20 ATC, YASNAC CNC CONTROL, 1988	MC-600V	871206471
51	1	56-57	MATSUURA CNC VERTICAL MACHINING CENTRE, 20 ATC, YASNAC CNC CONTROL, 1990	RA-2	900108153
52	1	58-59	HYUNDAI CNC LATHE, CHIP CONVEYOR, HITROL, 840C, CNC CONTROL	HIT-8S	7007-030
53	1	60-61	HYUNDAI CNC LATHE, CHIP CONVEYOR, SIEMENS, SINUMERIK, CNC CONTROL	HIT-15S	2206-306
54	1	62-63	HYUNDAI CNC LATHE, CHIP CONVEYOR, SIEMENS, SINUMERIK, CNC CONTROL, 1995	HIT-18S	5-188
55	1	64-65	HYUNDAI CNC LATHE, CHIP CONVEYOR, SIEMENS, SINUMERIK, CNC CONTROL, 1995	HIT-18S	5-187
56	1	66-67	DARBERT VERTICAL MACHINING CENTRE, 24 ATC, CHIP SHOOTER, FANUC, SERIES 0-MD, CNC CONTROL, 1998	VTEC-4	9800353
57	1	68-69	COLCHESTER CNC LATHE, CHIP CONVEYOR, GE FANUC, SERIES 0-T, CONTROLS, 1995	TORNADO 300	C30035
58	1	70-71	LEADWELL CNC LATHE, FANUC, SERIES 0I-TC, CONTROLS, CHIP CONVEYOR, 2008	LTC-35B	L2TJH0365
59	1	72-73	HYUNDAI, WIA, CNC LATHE, CHIP CONVEYOR, FANUC, I SERIES, CONTROLS, 2012	L300-C	G3158-0489
60	1	74-75	TOPPER VERTICAL MACHINING CENTRE, FANUC, SERIES 18-M, CNC CONTROL, 2001	TMV-510T	010250
61	1	76-77	TOPPER CNC DRILL AND TAP CENTRE, 4TH ACCESS ROTARY TABLE, CHIP CONVEYOR, FANUC, SERIES 0- M, CONTROLS, 2000	TMV-510	10073
62	1	78	NIDER GEAR HEADED DRILL	NI 70	7970706
63	1	79	CLEEREMAN VERTICAL SLOTTER	N/A	N/A

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LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
63	1	80	MAS, 60", RADIAL ARM DRILL WITH BOX TABLE, 1962	VR-4	6604
64	1	81	CASER RADIAL ARM DRILL WITH BOX TABLE (NOT IN SERVICE)	112	26667
65	1	82	WHACHEON, 460MM X 1500MM, ENGINE LATHE, HEIDENAHIN2 AXIS, DIGITAL READ OUT, 1989	WL-460	8906-50
66	1	83	MICROWEILY, 16" X 30", ENGINE LATHE, HEIDENHAIN, 2 AXIS, DIGITAL READ OUT, 1998	TY-1630S	A8701-001
67	1	84	STANDARD MODERN, 11" X 20", TOOL ROOM LATHE	11 20	N/A
68	1	85	DARBERT, 10" X 50" TURRET MILL, POWER DRAW BAR, X-AXIS POWER FEED, DIGITAL READOUT	N/A	N/A
69	1	86	HOWA SANGYO, 17" X 40", VERTICAL MILL, 1972	HOWA 1000	42237
70	1	87	BRIDGEPORT TURRET MILL, ANILAM, 2-AXIS, NEWALL DIGITAL READOUT	N/A	J143891
71	2	88	POTTSTOWN MULTI-HEAD HUB TAUPER	475XX	1A91, N/A
72	1	89	BALDOR PEDESTAL GRINDER	N/A	N/A
73	1	90	USL TOOL CUTTER GRINDER	N/A	N/A
74	1	91	OLIVER DISC SANDER	N/A	382
75	1	92	PEDESTAL GRINDER/POLISHER	N/A	N/A
76	1	93	ARCHDALE HORIZONTAL MILL	N/A	N/A
77	1	94	VERTICUT VERTICAL BANDSAW	115	115-A-279
78	1	95	SELECT VERTICAL BANDSAW WITH BLADE WELDER (NOT IN SERVICE)	N/A	40340

LIST OF ASSETS TORONTO MACHINE & TOOL COMPANY LTD.

I#	QTY	PIC	DESCRIPTION	MODEL	S/N
79	1	96	HYDRAULIC SHOP PRESS	N/A	N/A
80	1	97	CATERPILLAR, 4,750 LBS, 3 STAGE, LPG FORKLIFT, SIDE SHIFT, 187" MAXIMUM LIFT, 3,517 HOURS, 2009	C5000	AT9003006
81	1		PEDESTAL GRINDERS, JIB CRANES, OVERHEAD CRANES NOT LISTED, PNEUMATIC TOOLS, VICES, SAW-HORSES, PEDESTAL DRILL PRESSES, INDEXING TABLES, DOLLIES, PUMP CARTS, CONTENTS OF TOOL CRIB, SNOW BLOWER, STRAPPING CART, FUME EXTRACTORS, SPRAY BOOTH, FLAMMABLE CABINETS, RIGGING EQUIPMENT, PALLET RACKING, FANS, POWER TOOLS, LADDERS, MACHINE VICES, BELT AND DISC SANDERS, GANG DRILLS, TOOL AND CUTTER GRINDERS NOT OTHERWISE LISTED, FUME EXTRACTORS, COMPRESSORS NOT OTHERWISE LISTED, ETC.	N/A	N/A

APPENDIX “3”

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondent

AFFIDAVIT OF MUKUL MANCHANDA

(Sworn May 23, 2018)

I, **MUKUL MANCHANDA**, of the City of Brampton, 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 Toronto Machine & Tool Inc. (the "**Debtor**"), 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 certain of the assets, undertakings and properties of the Debtor by Order of the Honourable Justice Hainey dated February 27, 2018.
3. In connection with the receivership for the period from December 1, 2017 to May 18, 2018 fees of \$61,456.72 inclusive of HST and disbursements charged by Spergel as detailed in the billing

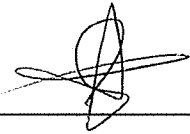
summary and time dockets attached hereto as **Exhibit "1"** to this, my Affidavit. This represents 219.95 hours at an effective rate of \$246.49 per hour.

4. 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.

5. This Affidavit is made in support of a motion to, *inter alia*, approve the interim receipts and disbursement of the Receiver and its accounts.

6. I make this Affidavit for no improper purpose.

SWORN before me at the City of Toronto, in the Province of Ontario this 23rd day of May, 2018.



Commissioner for Taking Affidavits

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Mukul Manchanda

**Selwyn Larry Postan, a Commissioner, etc.,
Province of Ontario, for msi Spargel inc.,
and Spergel & Associates inc.
Expires July 25, 2018.**

**This is Exhibit "1" of the Affidavit of
Mukul Manchanda
Sworn before me on this 23rd day of May, 2018**



A Commissioner, Etc.

**Selwyn Larry Postan, a Commissioner, etc.,
Province of Ontario, for msi Spergel inc.,
and Spergel & Associates inc.
Expires July 25, 2018.**


SPERGEL

March 26, 2018

Invoice #: 11470

Toronto Machine & Tool Inc.

Invoice

RE: Toronto Machine & Tool Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period November 30, 2017 to March 23, 2018, including review and analysis of financial information, taking possession and realization of assets and correspondence with management.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, Trustee	5.65	\$445.00	\$2,514.25
Deborah Hornbostel, CPA, CA, CIRP, Trustee	1.00	445.00	445.00
Selwyn Postan	21.50	195.00	4,192.50
Eileen Sturge	53.10	195.00	10,354.50
Daniel Battiston, CPA, CA, CIRP, Trustee	5.60	290.00	1,624.00
Frieda Kanaris	7.70	195.00	1,501.50
Mukul Manchanda, CIRP, Trustee	58.80	290.00	17,052.00
Others	2.60	50.00	130.00
Total Professional fees	155.95	\$242.47	\$37,813.75
HST			4,915.79
Reimbursable Expenses			
PPSA Search			\$74.60
Total Reimbursable expenses			\$74.60
HST on expenses			\$5.54
Total			\$42,809.68
HST Registration #R103478103			
(AATOMT-R)			

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813
 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency
 and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 3/26/18

Page 1 of 9

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Daniel Battiston (DBA)					
Mon	03/05/2018	Attend premises. Assistance and supervision of inventory count and removal of third-party property from site. Assist with WEPP, T4 and ROE matters. Execute independent contractor agreements with former staff. Travel to and from premises.	5.60	\$290.00	\$1,624.00
Daniel Battiston (DBA)			5.60		\$1,624.00
Deborah Hornbostel (DHO)					
Tues	03/06/2018	Review and sign cheque	0.10	\$445.00	\$44.50
Tues	03/13/2018	Supervise SLP on WEPPA processing, amend claim form and schedule A and spreadsheet, provide appraiser info to FK	0.90	\$445.00	\$400.50
Deborah Hornbostel (DHO)			1.00		\$445.00
Eileen Sturge (EST)					
Thur	03/01/2018	Attend at premises. Prepare letters to utility companies; prepare termination letters for employees. Request receivables listing from Dan Bloom and B. Jawor. Input listing to prepare for letters to recover outstanding receivables. Preliminary review of process used to track receivables. Tour both buildings to locate all entries that must be secured. Secure premises after employees retrieved personal tools. Return to office and package termination letters for mailing; arrange for mailing. Deposit cheque.	7.50	\$195.00	\$1,462.50
Fri	03/02/2018	Attend at premises. Request vendor listings and addresses from Dan Bloom. Several discussions with Schaeffler re WSIB clearance certificate required prior to removal of items. Return to HO to deposit cheques; apply for RT0002 HST account for AATOMT-R and prepare RC59 document. Attempt to fax to CRA.	5.00	\$195.00	\$975.00
Sun	03/04/2018	Enter vendors, addresses and amounts owing; prepare draft Notice and Statement of Receiver. Fax RC59 and HST10 forms to CRA.	3.20	\$195.00	\$624.00
Mon	03/05/2018	Request unpaid wage/vacation pay information; enter WEPPA information for employees	3.30	\$195.00	\$643.50
Mon	03/05/2018	Attend at premises. Obtain Clearance certificate to allow Schaeffler; forward to M. Manchanda; request that bank statements be prepared for review; request that Dan Blum obtain a certified cheque for funds on deposit in TD account. Email termination letter to A. Lee as requested. Request that F. Kanaris print NOR's for M. Manchanda's approval; i/c re same. Open gated area to allow for Shaeffler to pick up their equipment and ensure all exits are secured.	4.50	\$195.00	\$877.50
Tues	03/06/2018	Meet with B. Jawor and review requirements for the day - updated receivables; payroll; final HST reporting. Meet with M. Thompson and have contract employee agreement signed in duplicate - provide Mr. Thompson with copy for his records. Obtain detailed receivables listings from B Jawor for each receivable; pull documentation for outstanding receivables. Prepare receivables letters for mailing and email same. Draft freeze account letter to TD. Email bank statements to F. Kanaris and box monthly banking records for review.	7.50	\$195.00	\$1,462.50
Thur	03/08/2018	Contact CRA regarding trust exam; email invoice listing to SKF; witness employee contract for V. Persaud, stay on site until Techflow inventory removed; secure premises; enter, obtain approval and process payment for Bozena Jawor.	4.50	\$195.00	\$877.50
Mon	03/12/2018	Attend at premises; print independant employee contract for S. Palmer; pick up of Cedar Springs water bottles; Josef Gas pick up of 9 cylinders; schedule trust exam for March 15 at premises; secure premises prior to leaving. Deposit cheques from Super Seal.	5.50	\$195.00	\$1,072.50

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Filters Used:

- File ID: AATOMT-R: to AATOMT-R:
 - Time Entry Bill Status: Un-Billed to Un-Billed
 - Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 3/26/18

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Elleen Sturge (EST)					
Thur	03/15/2018	Attend at premises; provide trust examiner with documentation to complete trust exam; allow entry of representatives from EGS and SKF; pick up skids by BLM; obtain hours worked from Steve Palmer; secure premises before leaving.	4.00	\$195.00	\$780.00
Tues	03/20/2018	Attend at office to scan invoices for Cooper, GST/HST assessment and email to M. Manchanda; prepare cheque requisitions for casual labour; contact Karon at SKF and advise we will investigate overpayment; take prospective purchaser on tour of both buildings; ensure buildings are secure prior to leaving; travel to and from premises.	8.00	\$195.00	\$1,560.00
Fri	03/23/2018	Prepare release for Donway Ford	0.10	\$195.00	\$19.50
Elleen Sturge (EST)			53.10		\$10,354.50
Frieda Kanaris (FKA)					
Thur	03/01/2018	Attend to mail redirection at post office; deposit A/R cheques; set-up estate file in Ascend.	0.50	\$195.00	\$97.50
Fri	03/02/2018	Deposit A/R cheque and, count and deposit petty cash; t/c with FCA re insurance; emails and t/c with Mukul.	0.50	\$195.00	\$97.50
Mon	03/05/2018	Prepare letter to FCA adding msi as loss payee and named insured; deposit cheque; prepare and print labels for mailing Notice of Receiver to creditors, photocopy notices for mailing; prepare fax sheet and fax to O.R.	1.20	\$195.00	\$234.00
Tues	03/06/2018	Fax Notice of Receiver to O.R., fax Court Order; deposit RBC bank draft.	0.20	\$195.00	\$39.00
Wed	03/07/2018	Attend at premises, return to office, t/c to CRA to inquire if RT0002 account opened; fax and mail demand letters; review email from FCA and send responding email re insurance premium; commence review of bank statements and cancelled cheques for RBC account; obtain wire transfer details from banking and forward to Mukul.	1.60	\$195.00	\$312.00
Thur	03/08/2018	Review email from Lock-it, save photos taken at premises in directory; mail out employee T4's and ROE's; deposit cheque from Techflow.	0.50	\$195.00	\$97.50
Fri	03/09/2018	Continue with review of bank statements and cancelled cheques, prepare schedule of payments >\$5,000; review and respond to email from Mukul re wire transfer of funds, confirm receipt with banking department, prepare deposit form.	2.50	\$195.00	\$487.50
Mon	03/12/2018	Finalize review of bank statements.	0.30	\$195.00	\$58.50
Wed	03/14/2018	Prepare deposit form for bank draft from BLM Auto, scan and save signed invoice in directory;	0.20	\$195.00	\$39.00
Thur	03/15/2018	Review email from Mukul, provide wire transfer details.	0.10	\$195.00	\$19.50
Tues	03/20/2018	T/c from account debtor (SKF)	0.10	\$195.00	\$19.50
Frieda Kanaris (FKA)			7.70		\$1,501.50
Inga Friptuleac (IFR)					
Mon	02/26/2018	BA Set-up	0.20	\$50.00	\$10.00
Mon	03/05/2018	Deposits; Issue cheque	1.00	\$50.00	\$50.00
Mon	03/12/2018	Deposits	0.40	\$50.00	\$20.00
Mon	03/19/2018	Deposits; Term Investment	0.60	\$50.00	\$30.00
Inga Friptuleac (IFR)			2.20		\$110.00
Mukul Manchanda (MMA)					
Wed	11/29/2017	Prepared estimated calculation of principal, interest and penalties that may be associated with a 3rd party demand from CRA on account of the unremitted source deductions.	0.50	\$290.00	\$145.00

Filters Used:

- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	11/30/2017	Requested PPSA and corporate profile searches. Receipt and review of same.	0.20	\$290.00	\$58.00
Fri	02/23/2018	Receipt and review of an email from W. Karwala to D. Blum regarding Spergel attending at the company as consultant to review the current state of affairs of the company. Receipt and review of an email from D. Blum advising that he is not opposed to Spergel's appointment as long as it is in an unofficial capacity. Review of further email exchanges between W. Karwala and D. Blum. Left a voicemail for W. Karwala to call me back.	0.30	\$290.00	\$87.00
Mon	02/26/2018	Telephone conversation with W. Karwala regarding our mandate to review the financial affairs of the company prior to our appointment as receiver. Agreed that I would send him an engagement letter to be signed by the bank and by the company. Drafted the engagement letter and emailed same to W. Karwala. Receipt and review of multiple email exchanges between W. Karwala and D. Blum regarding the appointment of the receiver if the shareholders did not inject funds to pay down RBC. Telephone conversation with K. Preston, she advised that she will be sending the receivership order to the court and obtain the signed order. Telephone conversation with R. Moses regarding acting as counsel for the receiver. Sent an email to R. Moses providing her with the names of the debtors and the principal of the debtors to clear conflicts. Sent an email to Rocco asking him to attend at the premises of the debtors tomorrow to change locks and take pictures.	1.30	\$290.00	\$377.00
Tues	02/27/2018	Receipt and review of an email from W. Karwala to R. Dodick regarding the appointment of the receiver. Receipt and review an email from R. Dodick asking me to call him to discuss the realization of the property. Telephone call to R. Dodick left a voicemail for him to call me back. Telephone conversation with K. Preston - she advised that she has booked a 9:30 hearing tomorrow to obtain the order. Sent an email to R. Moses advising of same. Lengthy telephone conversation with R. Dodick regarding the offer to purchase the real estate and the operating the business to maximize value.	1.20	\$290.00	\$348.00

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Filters Used:

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	02/28/2018	Sent an email to K. Preston regarding the date of the receivership order. Telephone discussion with K. Preston regarding same. Sent an email to K. Kallish and R. Moses containing the receivership order. Telephone discussion with K. Kallish regarding the file. Email exchanges and telephone discussion with Rocco regarding taking possession of the premises. Email exchanges with K. Preston regarding obtaining the application record and other materials related to the file. Receipt and review of emails from T. Mason containing the materials. Email exchanges with K. Kallish and R. Moses regarding serving the receivership order with the wrong date. Sent an email to D. Blum and R. Dodick advising of the appointment of the receiver and set a time for meeting to take possession of the assets. Receipt and review of an email from K. Preston containing the issued and entered receivership order with the correct date. Receipt and review of an email from R. Dodick asking for the receiver to confirm whether it has taken possession of the assets of the company. Sent an email to R. Dodick confirming that receiver has taken possession of the assets of the company and that the company has ceased operations. Email exchanges with K. Kallish containing the revised order and asking to keep the billings separate for two companies. Travel to the premises of the company and attended a meeting with D. Blum, did a tour of the premises and inspected the work in progress. Agreed with D. Blum that the cost of completing the work in progress will not generate a benefit to the estate. D. Blum agreed that receiver takes possession of the assets of the company and the company will cease operations. Conducted a town hall with the employees and advised of the receivership proceedings and that their employment was terminated effective today. Answered queries of employees and supervised the removal of personal property by the employees. Sent an email to I. Friptuleac asking to open the bank account. Telephone discussion with W. Karwala, asked him to freeze the bank accounts and forward funds to the receiver. Sent an email to F. Kanaris instructing her to conduct the mail redirection. Sent an email to Topu asking him to activate the case website. Drafted termination letter and emailed same to K. Kallish for his comments. Met with Rocco gave him the tour of the premises and the exit doors for which the locks needed to be changed. Travel to the office to drop off the receivable cheques to be deposited in the trust account.	5.20	\$290.00	\$1,508.00

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	03/01/2018	Email exchanges with W. Karwala regarding funds in the account. Telephone discussion regarding same. Travel to the premises of the company and attended meeting with D. Blum. Prepared an independent contractor agreement for Bazena and engaged her to updated books and records and prepare T4's and ROE's. Review of internal financial statements and instructed E. Struge to prepare letters to utility companies, termination letters to employees, gather backup for accounts receivable, prepared demand letters to customers and prepared notice and statement of the receiver. Review of the letters to utility companies, edited same and provided an executed copy to be sent to the utility companies. Receipt and review of an email from Rocco containing the pics of the premises. Receipt and review of an email from K. Kallish containing his comments regarding the termination letter. Provided same to E. Struge to mail to employees, Receipt and review of an email from D. Blum containing the vendor listing. Receipt and review of an email from R. Dodick advising that his firm is a creditor in the proceedings and asked to be put on the service list. Discussion with D. Blum regarding R. Dodicks engagement, D. Blum confirmed that R. Dodick was only engaged for TMT Inc. Sent an email to R. Dodick advising him of the same and asking him to provide evidence of his engagement for both companies. Receipt and review of the PPSA search and corporate profile search. Receipt and review of an email from Ray advising that the case website is now active. Uploaded all of the required documents on the case website. Receipt and review of an email from D. Blum regarding a leased truck. Review of voicemail from Donway Ford.	4.80	\$290.00	\$1,392.00
Fri	03/02/2018	Travel to the premises of the company. Attended meeting with D. Blum. Discussion regarding the inventory that the customers may be interested in purchasing. Agreed with D. Blum that we will bring in certain former employees of the company to sort out the inventory / WIP by customer. Telephone call with B. Spickelmier of Schaeffler regarding the receivership proceedings. She advised that Schaeffler is interested in purchasing certain inventory and WIP. Coordinated same with D. Blum. Further email exchanges with Schaeffler regarding purchase of certain inventory. Email exchanges with R. Dodick regarding a summary of receiver's activities to be included in the proposal trustee's report. Provided him with the summary. Email exchanges and telephone conversation with F. Kanaris regarding the insurance with FCA. Attended to other administrative matters and answered queries of former employees. Travel back.	2.70	\$290.00	\$783.00
Sat	03/03/2018	Reviewed financial statements and trial balance. Noted a TD bank account with \$48K balance. Email exchanges with D. Blum regarding same. Prepared independent contractor agreements for former employees to engage them on per diem basis. Email exchanges with D. Battiston regarding attendance at the premises on Monday.	1.80	\$290.00	\$522.00
Mon	03/05/2018	Email exchanges and telephone discussions with D. Blum, E. Struge and D. Battiston regarding identification of inventory that can be sold to customers and access to certain customers to identify remove their property from the premises. Email exchanges with I. Friptuleac regarding a stop payment on the cheque. Receipt and review of a letter to insurance company. Prepared a fully executed copy of the letter and emailed same to F. Kanaris. Telephone conversations with T. Fisher regarding a leased vehicle.	1.40	\$290.00	\$406.00

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	03/06/2018	Travel to the premises of the company. Dealt with various customers including Schaeffler, SKF, BLM Automatic, EGS regarding finished goods and WIP. Supervise the inventory count and answer questions of former employees. Prepared independent contractor agreements to engage former employees to help count the inventory by customer. Review and approved demand letters to be sent to customers regarding outstanding receivables. Email exchanges and telephone conversations with customers regarding outstanding receivables.	3.10	\$290.00	\$899.00
Wed	03/07/2018	Travel to the premises of the company. Attended to matters related to sale of WIP and finished goods to customers. Various telephone conversation and email exchanges with customers regarding same. Prepared draft invoice for sale of inventory and emailed same to K. Kallish for review and comments. Receipt and review of an email from K. Kallish containing his comments. Telephone discussion with K. Kallish regarding same. Discussions with Bozena regarding updating books and obtaining general ledger and other reporting from the software. Receipt and review of an email from R. Doddick containing the year end journal entries. Sent an email to Bozena asking her to update the books. Receipt and review of an email from B. McKnight containing the proposal trustee's report.	4.20	\$290.00	\$1,218.00
Thur	03/08/2018	Travel to the premises of the company. Attended to all matters related to the sale of the WIP and finished goods. Discussions with Bozena regarding recording year end journal entries. Receipt and review of an email from Bozena containing the updated books. Forwarded same to R. Doddick.	3.60	\$290.00	\$1,044.00
Fri	03/09/2018	Telephone discussion with T. Fisher regarding the leased vehicle. Asked him to provide me with the copies of lease agreement and a payout statements. Receipt and review of same and forwarded same to K. Kallish to review the security. Email exchanges and telephone conversations with various customers regarding sale of inventory and finished goods.	1.20	\$290.00	\$348.00
Mon	03/12/2018	Email exchanges with D. Blum regarding setting up a site visit for customers to view inventory and work in progress. Email exchanges with K. Freeman advising of our availability and confirming the visit with EGS for Wednesday. Sent an email to K. Kallish providing him with a copy of the lease and payout statement for the Ford truck leased by the company and asked for a review of Ford's security. Email exchanges and telephone conversations with BLM Auto regarding inventory and wip. Prepared an invoice for the WIP and emailed same to BLM and asked to arrange pickup tomorrow. Email exchanges with Rocco regarding property management services. Email exchanges with Ruben of Schaeffler regarding pickup of the inventory. Email exchanges with S. Postan regarding WEPPA. Email exchanges with SKF regarding WIP. Email exchanges with P. Guilbert regarding outstanding receivables and WIP. Email exchanges with C. Ross regarding setting up a call to discuss SKF's goods and WIP. Email exchanges regarding WIP for Bartell. Email exchanges regarding WIP of Cooper. Receipt and review of an email from S. Postan containing the WEPPA documents. Sent an email to S. postan containing my comments.	3.00	\$290.00	\$870.00

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Filters Used:

- File ID: AATOMT-R; to AATOMT-R;
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R;)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	03/13/2018	Travel to the premises of of the company. Met with certain former employees. Arranged for shipment of certain WIP / inventory to certain customers. Supervised the shipping procedure. Conference call with C. Ross of SKF regarding purchase of certain inventory. Discussed the issue of outstanding receivables and the intellectual property of SKF. Receipt and review of an email from P. Gomes regarding an offer to purchase certain inventory. Sent an email to P. Gomes advising him of the amount the receiver requires for the inventory. Telephone conversation with P. Gomes regarding same. Email exchanges with S. Postan and G. Goldblatt regarding WEPPA letter. Receipt and review of an email from C. Ross asking for explanation of certain items. Telephone discussion with K. Kallish regarding C. Ross's comment about the intellectual property of SKF. Sent an email to C. Ross answering his questions. Email exchanges and discussions with D. Blum regarding the inventory / finished goods available for Cooper. Email exchanges with H. Mascarenhas of Cooper regarding inventory and WIP. Email exchanges with Kary Freeman regarding setting up a site visit. Email exchanges with R. Martinez of Schaeffler regarding purchase of Fey Rings. Travel back.	7.00	\$290.00	\$2,030.00
Wed	03/14/2018	Email exchanges with K. Freeman regarding setting up a date and time for visit to view WIP / finished goods. Email exchanges with C. Ross regarding purchase of inventory. Email exchanges with H. Mascarenhas regarding order status and outstanding invoices. Various telephone conversation with D. Blum, C. Ross and other customers. Telephone conversation with creditors, answered queries. Discussions regarding the use of Form 31 for WEPPA.	2.50	\$290.00	\$725.00
Thur	03/15/2018	Email exchanges with C. Ross regarding timing of the visit. Instructed E. Struge to allow access to C. Ross to view the finished goods and property belonging to SKF. Email exchanges with C. Ross regarding payment of outstanding receivable. Receipt and review of an email from R. Martinez providing a list of Fey Rings that Schaeffler is proposing to buy. Email exchanges with R. Martinez regarding taking the entire lot of Fey Rings. Receipt and review of an email from W. Karwala containing the payout letter. Telephone conversations with various creditors regarding the process.	1.80	\$290.00	\$522.00
Fri	03/16/2018	Various email exchanges and telephone conversations with C. Ross regarding WIP and outstanding receivables. Prepared an invoice for the WIP and emailed same to C. Ross. Email exchanges regarding proof of wire transfer funds related to outstanding receivables and purchase of WIP. Prepared an invoice for Ipex and emailed same to P. Guilbert. Email exchanges with D. Blum regarding SKF and Schaeffler's offer to purchase certain. Receipt and review of an email from Ruben of Schaeffler providing a list of items that he is interested in purchasing. Sent an email to Ruben advising that the agreement was to purchase the entire lot of Fey Rings. I further advised him that the Receiver is entertaining another buyer for the Fey Rings.	2.50	\$290.00	\$725.00

Filters Used:

- File ID: AATOMT-R: to AATOMT-R:
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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	03/19/2018	Travel to the premises of the company. Meeting with the personnel of SKF to release the property belonging to SKF and the WIP purchased by SKF. Communications with D. Blum regarding asking S. Palmer to attend at the premises and assist in loading the inventory on the truck of SKF. Supervised the move of the goods. Receipt and review of an email from I. Friptuleac advising that the wire transfers from SKF were received, Email exchanges with R. Martinez regarding sale of the Fey Rings inventory. Email exchanges with P. Guilbert regarding the receiver's hst number and payment of outstanding receivables. Email exchanges with S. Postan regarding WEPPA. Telephone conversation with E. Struge regarding collection of receivable from Schaeffler. Receipt and review of an email from E. Struge to Schaeffler asking for an update regarding the payment of receivables.	5.00	\$290.00	\$1,450.00
Tues	03/20/2018	Attended at the premises of the company. Meeting with D. Blum, S. Persaud and S. Palmer. Asked S. Persaud and S. Palmer to segregate inventory / finished goods per customer in a designated area in the warehouse. Further asked S. Persaud and S. palmer to conduct a physical count of the Fey Rings inventory.	3.00	\$290.00	\$870.00
Thur	03/22/2018	Email exchanges with H. Macarenhas regarding discrepancy in the price for the goods to be sold to cooper. Review of emails from D. Blum regarding the price discrepancy. Email exchanges with EGS regarding purchase of raw material and other work in progress. Email exchanges with SKF regarding overpayment of receivables. investigated same.	0.80	\$290.00	\$232.00
Fri	03/23/2018	Email exchanges with H. Mescerehnas regarding picking up Coppers property. Prepared a listing of Fey Rings along with updated quantity, price and discount and emailed same to Ruben and asked him to advise how he would like to proceed. Receipt and review of an email from Ruben asking me to send him an invoice. Prepared the invoice and emailed same to Ruben. Email exchanges regarding SKF and Cooper orders.	1.70	\$290.00	\$493.00
Mukul Manchanda (MMA)			58.80		\$17,052.00
Phillp H. Gennis (PGE)					
Fri	12/01/2017	All matters preliminary to engagement, including review of draft order, receipt and review of application record.	1.25	\$445.00	\$556.25
Tues	12/05/2017	Email exchange with Counsel.	0.20	\$445.00	\$89.00
Thur	12/14/2017	Telephone discussion with Counsel for RBC; telephone discussion with WK at RBC.	0.50	\$445.00	\$222.50
Fri	03/02/2018	All matters post-receivership appointment; instructing staff; coordinatin with MM.	2.50	\$445.00	\$1,112.50
Mon	03/05/2018	Discussion with MM regarding status of possessory issues.	0.50	\$445.00	\$222.50
Thur	03/15/2018	Review proposal from Alltech Environmental for Phase 1 Report.	0.50	\$445.00	\$222.50
Thur	03/22/2018	Review and approve payable.	0.20	\$445.00	\$89.00
Phillp H. Gennis (PGE)			5.65		\$2,514.25
Selwyn Postan (SPO)					
Tues	03/13/2018	WEPPA: - Register Corporation on Service Canada Web site for WEPPA claims; Input employee claims to Service Canada Web site; Prepare and merge Employee Claim forms with WEPPA Excel spreadsheet; Review and revise spreadsheet for error and missing data; Prepare WEPPA claim form, Appendix A	3.00	\$195.00	\$585.00
Wed	03/14/2018	WEPPA: - Input employee claims to Service Canada Web site; Prepare and merge Employee Claim forms with WEPPA Excel spreadsheet; Prepare WEPPA claim form, Appendix A	7.00	\$195.00	\$1,365.00

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Selwyn Postan (SPO)					
Thur	03/15/2018	WEPPA: - Input employee claims to Service Canada Web site; Prepare and merge Employee Claim forms with WEPPA Excel spreadsheet; Review and revise spreadsheet for errors and missing data; Prepare WEPPA claim form, Appendix A	7.00	\$195.00	\$1,365.00
Fri	03/16/2018	WEPPA: - Prepare and merge Employee Claim forms with WEPPA Excel spreadsheet; Prepare WEPPA claim form, Appendix A, collate and attend to mailing	3.50	\$195.00	\$682.50
Thur	03/22/2018	WEPPA: - Update and input claims received on Service Canada Web site for WEPPA claims and update Excel spreadsheet, TC's and emails to employees;	1.00	\$195.00	\$195.00
Selwyn Postan (SPO)			21.50		\$4,192.50
Shenaz Totat (STO)					
Thur	03/01/2018	Two PPSA searches and 2 corporate profile searches requested by Mukul Manchanda Toronto Machine & Tool Company Limited Toronto Machine & Tool Inc.	0.40	\$50.00	\$20.00
Shenaz Totat (STO)			0.40		\$20.00
Total for File ID AATOMT-R:			155.95		\$37,813.75
Grand Total:			155.95		\$37,813.75


SPERGEL

April 27, 2018

Invoice #: 11492

Toronto Machine & Tool Inc.

Invoice

RE: Toronto Machine & Tool Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period March 24, 2018 to April 20, 2018, including review of financial information, realization of assets and correspondence with management.

	Hours	Hourly Rate	Total
Alan Spergel, CPA, CA, FCIRP, CFE, Trustee	0.30	\$445.00	\$133.50
Philip H. Gennis, LL.B., CIRP, Trustee	1.70	445.00	756.50
Selwyn Postan	4.50	195.00	877.50
Eileen Sturge	14.50	195.00	2,827.50
Daniel Battiston, CPA, CA, CIRP, Trustee	4.40	290.00	1,276.00
Frieda Kanaris	0.10	195.00	19.50
Mukul Manchanda, CIRP, Trustee	20.80	290.00	6,032.00
Others	1.60	50.00	80.00
Total Professional fees	47.90	\$250.57	\$12,002.50
HST			1,560.33
Total			\$13,562.83

HST Registration #R103478103

(AATOMT-R)

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813
 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency
and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 4/20/18
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Alan Spergel (ASP)					
Wed	03/28/2018	Review and sign cheques (2)	0.20	\$445.00	\$89.00
Thur	03/29/2018	Review and sign cheque	0.10	\$445.00	\$44.50
		Alan Spergel (ASP)	0.30		\$133.50
Daniel Battiston (DBA)					
Fri	03/23/2018	Review status of inventory, receivables and customer collections to date. Review sales limit to date. Discussion re: invoicing of customers, payment and pickup of goods during upcoming week.	1.00	\$290.00	\$290.00
Mon	03/26/2018	Follow up with IPEX re: payment of outstanding PO and receivables. Assistance with arranging for pickup of goods.	1.40	\$290.00	\$406.00
Tues	03/27/2018	Further assistance with arranging for pickup of goods with IPEX. Assistance with Schaeffle invoicing re: sale of Fey Rings.	1.60	\$290.00	\$464.00
Wed	03/28/2018	Prepare deposit requisition for customer payments.	0.40	\$290.00	\$116.00
		Daniel Battiston (DBA)	4.40		\$1,276.00
Eileen Sturge (EST)					
Mon	03/26/2018	Meet with Terry Fisher of Donway Ford to have Release signed; allow access to Ford F350 for removal of plates and return of vehicle to Donway Ford. Secure gate and rolling door. Prepare draft Interim invoice.	0.70	\$195.00	\$136.50
Thur	03/29/2018	Travel to and from premises; allow access for pick up by IPEX; record time for S. Palmer; secure premises prior to leaving	2.00	\$195.00	\$390.00
Thur	04/05/2018	Attend at premises to allow access for Dan Blum; walkaround both buildings; secure premises prior to departure.	2.30	\$195.00	\$448.50
Fri	04/06/2018	Assist S. Palmer in filing claim.	0.20	\$195.00	\$39.00
Fri	04/06/2018	Scan and email invoices for Emerson	0.30	\$195.00	\$58.50
Mon	04/16/2018	Travel to and from premises; meet S. Palmer; supervise loading of 10 skids for Cooper; secure premises.	2.30	\$195.00	\$448.50
Tues	04/17/2018	Prepare deposit requisition for Schaeffler and Triple M Metal; cheque requisition for RotoPrecision and arrange for courier pick up and delivery of Fey ring to Spergel	0.40	\$195.00	\$78.00
Wed	04/18/2018	Travel to and from premises; arrange access for liquidator; wait for pick up by Schaeffler; photos of water leak; discussion with D. Blum re leak; secure premises prior to leaving.	6.00	\$195.00	\$1,170.00
Fri	04/20/2018	Prepare NDA's; emails to from M. Manchanda re same.	0.30	\$195.00	\$58.50
		Eileen Sturge (EST)	14.50		\$2,827.50
Frieda Kanaris (FKA)					
Wed	03/28/2018	Requisition payment for lock change.	0.10	\$195.00	\$19.50
		Frieda Kanaris (FKA)	0.10		\$19.50
Inga Friptuleac (IFR)					
Mon	03/26/2018	Deposits; Issue cheque	0.60	\$50.00	\$30.00
Mon	04/02/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	04/09/2018	Deposits;	0.40	\$50.00	\$20.00
Mon	04/16/2018	deposits	0.40	\$50.00	\$20.00
		Inga Friptuleac (IFR)	1.60		\$80.00
Mukul Manchanda (MMA)					

Filters Used:

- Time Entry Date: 1/01/70 to 4/20/18
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 4/27/18

Page 2 of 5

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	03/26/2018	Receipt and review of an email to T. Fisher regarding signing the release agreement prior to pickup of the vehicle. Email exchanges with T. Fisher regarding pickup of the vehicle. Email exchanges with P. Guilbert, D. Battiston and I. Friptuleac regarding receipt of funds related to sale of inventory and receivables. Telephone conversation with S. Postan regarding WEPPA and registering my license with Service Canada. Receipt and review of the form to be submitted to Service Canada.	0.60	\$290.00	\$174.00
Tues	03/27/2018	Sent an email to R. Martinez asking him to confirm if Schaeffler is moving ahead with the purchase of the Fey Rings. Sent an email to V. Daley asking her to advise if she is proceeding with the purchase of un machined castings and advised in the event she is not proceeding with it we should arrange for payment of the items on the PO and arrange for shipping of same. Receipt and review of an email from R. Martinez advising that he is working with his Canadian team to get the payment processed. Receipt and review of an email from K. Kallish regarding the lease agreement of CFG. K. Kallish advised that PPSA requires lessor to register a financing statement if the lease period is for more than 1 year. He further asked me to obtain values of the equipment in question. Sent an email to A. MOskowitz asking him to provide approximate value of the equipment in question. Receipt and review of an email from A. Moskowitz advising that he will provide the liquidation values tomorrow. Receipt and review of an email from C. Ross regarding purchase of additional items. Email exchanges regarding items related to IPEX. Receipt and review of an email from R. Martinez advising that his Canadian team is not willing to proceed with the purchase of Fey Rings in its current form. He advised that Schaeffler will purchase the Fey Rings with a 20% discount on items that Schaeffler does not need. Sent an email to R. Martinez advising that in order to expedite the process the Receiver is agreeable to a 20% discount. Arranged to have a revised invoice emailed to R. Martinez incorporating the 20% discount.	2.20	\$290.00	\$638.00
Wed	03/28/2018	Email exchanges with D. Blum regarding SKF's offer to purchase certain items. Receipt and review of an email from H. Macarenhas regarding discrepancy in the price charged. Receipt and review of an invoice from Lockit Security. Sent an email to F. Kanaris to process the invoice.	0.30	\$290.00	\$87.00
Thur	03/29/2018	Telephone conversation and email exchanges with C. Ross regarding further items SKF is interested in purchasing.	0.20	\$290.00	\$58.00
Mon	04/02/2018	Receipt and review of an email from D. Blum asking for update regarding collection of receivables, sale of inventory and status of appraisals related to equipment and real properties. Sent an email to D. Blum providing the information. Email exchanges with D. Blum to further clarify the balance in the trust account. Sent an email to R. Martinez asking to advise if Schaeffler is still interested in purchasing the Fey Rings. Receipt and review of an email from R. Martinez advising that Schaeffler is currently processing the payment and will advise as soon as the payment is processed. Sent an email to V. Daley asking her to advise if EGS will be proceeding with the purchase of the castings listed on the PO and further asked her of the status of the receivable. Receipt and review of an email from V. Daley advising EGS will purchase all of the castings listed on the PO and further advising she will address the issue of outstanding receivable with the finance department.	0.80	\$290.00	\$232.00

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Filters Used:

- Time Entry Date: 1/01/70 to 4/20/18
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 4/27/18

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File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	04/03/2018	Email exchanges with D. Blum regarding the status of receivables and sale of inventory. Further email exchanges with D. Blum regarding removal of his personal items from the premises. Prepared an invoice for EGS and emailed same to V. Daley for processing. Email exchanges with d. Blum regarding the PPSA registration issue of CFG and 3PI. Review of the bank statement and analysis prepared by F. Kanaris. Telephone calls from various customers regarding issues related to receivables and payments outstanding to certain suppliers. Telephone discussions with various employees regarding outstanding wages.	3.20	\$290.00	\$928.00
Wed	04/04/2018	Receipt and review of an email from D. Blum containing the PPSA registration of CFG and 3PI and asked if he needs to get his lawyer involved regarding this matter. Sent an email to D. Blum advising that I will consult with counsel and get back to him. Sent an email to T. Dunn containing the PPSA registration and asked for a call to discuss. Sent an email to F. Kanaris asking her to cancel the automobile policy. Email exchanges with T. Dunn regarding the CFG issue. Email exchanges with H. Mascarenhas and D. Blum regarding sale of inventory and issue of price per unit. Email exchanges with Anna of National Leasing regarding the leased equipment. Email exchanges with D. Blum to setup an appointment to attend at the premises. Telephone discussion with T. Dunn regarding the CFG issue and the property management contract. Further discussions regarding review of RBC's security. Agreed that T. Dunn will reach out to K. Preston to obtain the security documents. Email exchanges with R. Martinez regarding sale of the Fey Rings.	2.20	\$290.00	\$638.00
Thur	04/05/2018	Review of email exchanges between D. Blum and H. Mascarenhas regarding price per unit of the wip. Telephone conversation with a potential purchaser of the inventory.	0.30	\$290.00	\$87.00
Fri	04/06/2018	Receipt and review of an email from H. Mascarenhas regarding purchase of wip. Email exchanges with D. Blum regarding same. Receipt and review of a letter from G. Cross counsel for J. Christensen regarding the security interest of his client in the property of the company. Forwarded same to T. Dunn for review. Telephone conversation with Cooper to update the EFT information. Email exchanges with K. Munn of Cooper regarding updating the EFT information.	0.90	\$290.00	\$261.00
Mon	04/09/2018	Sent an email to D. Blum asking him to provide a copy of the engagement letter and copies of invoices received from Dodick landau. Sent an email to V. Daley advising her tha we have not received the payment from EGS and asking her to advise whether EGS is still going ahead with the purchase of the inventory. Received and reviewed an email from V. Dalye advising that out invoice has been sent to finance department for processing. Telephone conversations with potential purchasers of inventory. Review of bank statements regarding overpayment by a certain customer and to determine whether accounts receivable from certain customers were collected in the RBC account. Email exchanges with EGS regarding copies of certain invoices. Sent an email to EGS providing the requested information.	1.80	\$290.00	\$522.00

Filters Used:

- Time Entry Date: 1/01/70 to 4/20/18
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MSGG - Detailed Time Dockets

Printed on: 4/27/18

Page 4 of 5

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

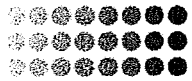
Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	04/10/2018	Email exchanges with National Leasing regarding the leased equipment. Email exchanges with Cooper regarding price charged for the sale of inventory. Agreed on a price and agreed to send a revised invoice for same. Sent an email to Coper containing the revised invoice. Receipt and review of an email from T. Dunn forwarding an email from G. Phoenix containing a letter regarding the CFG equipment. Further email exchanges and telephone calls with T. Dunn regarding same. Email exchanges with Schaeffler regarding payment and pick up of inventory and property of Schaeffler. Receipt and review of an email from R. Dodick regarding the sale process. Forwarded same to T. Dunn and asked him to respond.	1.60	\$290.00	\$464.00
Wed	04/11/2018	Email exchanges with Schaeffler regarding sale of housing assembly and pick up of fey rings and property of Schaeffler. Email exchanges with Cooper regarding payment of invoice and intention of Cooper of moving forward with the purchase of the inventory. Made arrangements to attend at the premises tomorrow to ship the product to Schaeffler and provide the requested information to Cooper. Review of ascend general ledger as to the recording of sale of inventory and receipt of receivables. Email exchanges with Inga regarding same.	1.30	\$290.00	\$377.00
Thur	04/12/2018	Email exchanges with certain customers regarding payment prior to pickin up the WIP. Receipt and review of an email from D. Blum containing Dodick's invoices. Noted that the invoices were made out to TMT Inc. only.	0.60	\$290.00	\$174.00
Fri	04/13/2018	Email exchanges with Inga regarding receipt of funds from Cooper and allocation of same in ascend. Email exchanges with Schaeffler regarding purchase of the housing assembly. Email exchanges with Cooper regarding pick up of wip on Monday. Arranged to have personnel on Monday to ship the wip.	0.80	\$290.00	\$232.00
Mon	04/16/2018	Email exchanges with D. Blum regarding the Fey Rings to be delivered to Schaeffler. Telephone conversation with RotoPrecision regarding payment of the Fey Rings. Email exchanges with D. Blum regarding the TD bank acocunt.	0.30	\$290.00	\$87.00
Tues	04/17/2018	Email exchanges with D. Ryan regarding the amount outstanding in relation to the Fey Rings. Telephone conversation with D. Ryan regarding payment and pick up of same. Email exchanges with D. Blum regarding cancellation of the auto policy. Sent an email to F. Kanaris instructed her to deal with the cancellation of the auto policy.	0.40	\$290.00	\$116.00
Wed	04/18/2018	Email exchanges with D. Blum regarding providing him access to remove the Bluecap cases. Email exchanges with Schaeffler regarding pick up of certain inventory. Agreed to reschedule the pick up for next week. Email exchanges with T. Dunn regarding reimbursement to SKF for over payment of a receivable. Agreed that we will issue the payment.	0.60	\$290.00	\$174.00
Thur	04/19/2018	Receipt and review of an email from T. Dunn containing a draft email to K. Preston regarding the CRA hst deemed trust claim and benefit of bankrupting the company. Sent an email to T. Dunn providing him with my comments.	0.20	\$290.00	\$58.00
Fri	04/20/2018	Travel to the premises of the company. Met with D. Blum and provided access to remove certain personal items. Travel back.	2.50	\$290.00	\$725.00
Mukul Manchanda (MMA)			20.80		\$6,032.00
Philip H. Gennis (PGE)					
Mon	04/02/2018	Finalize APs for sale of real estate.	1.50	\$445.00	\$667.50

Filters Used:

- Time Entry Date: 1/01/70 to 4/20/18
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Phillip H. Gennis (PGE)					
Tues	04/03/2018	Review and approve payables.	0.10	\$445.00	\$44.50
Wed	04/11/2018	Review and approve payables.	0.10	\$445.00	\$44.50
Phillip H. Gennis (PGE)			1.70		\$756.50
Selwyn Postan (SPO)					
Mon	03/26/2018	WEPPA: - Update and input claims received on Service Canada Web site for WEPPA claims and update Excel spreadsheet, TC's and emails to employees; TC's and emails from Service Canada re update of Trustee registration status and attend to mailing etc.	1.25	\$195.00	\$243.75
Tues	03/27/2018	WEPPA: - Update and input claims received on Service Canada Web site for WEPPA claims and update Excel spreadsheet, TC's and emails to employees;	0.75	\$195.00	\$146.25
Thur	03/29/2018	WEPPA: - Update and input claims received on Service Canada Web site for WEPPA claims and update Excel spreadsheet, TC's and emails to employees;	1.25	\$195.00	\$243.75
Tues	04/17/2018	WEPPA: - Update and reconcile Excel spreadsheet re claims paid by Service Canada and TC to Service Canada re disallowed of claims, Misc TC's and emails from employees re claims and payments;	1.25	\$195.00	\$243.75
Selwyn Postan (SPO)			4.50		\$877.50
Total for File ID AATOMT-R:			47.90		\$12,002.50
Grand Total:			47.90		\$12,002.50


SPERGEL

May 22, 2018

Invoice #: 11501

Toronto Machine & Tool Inc.

Invoice

RE: Toronto Machine & Tool Inc.

FOR PROFESSIONAL SERVICES RENDERED in the period April 21, 2018 to May 18, 2018, including review and analysis of financial information, taking possession and realization of assets and correspondence with management.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, Trustee	0.20	\$445.00	\$89.00
Frieda Kanaris	0.70	195.00	136.50
Mukul Manchanda, CIRP, Trustee	14.20	290.00	4,118.00
Others	1.00	55.00	55.00
Total Professional fees	16.10	\$273.20	\$4,398.50
HST			571.81
Reimbursable Expenses			
Courier			\$100.80
Total Reimbursable expenses			\$100.80
HST on expenses			\$13.10
Total			\$5,084.21

HST Registration #R103478103

(AATOMT-R)

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

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 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 5/18/18
- File Client ID: AATOMT-R to AATOMT-R
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 5/22/18

Page 1 of 3

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Mon	04/23/2018	Compile data and file HST return for RT0002 account, requisition payment for amount owing.	0.40	\$195.00	\$78.00
Mon	05/07/2018	Compile data and file HST returns for RT0002 account, requisition payment for HST owing.	0.30	\$195.00	\$58.50
			Frieda Kanaris (FKA)	0.70	\$136.50
Haran Sivanathan (HSI)					
Mon	04/23/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.20	\$75.00	\$15.00
			Haran Sivanathan (HSI)	0.20	\$15.00
Inga Friptuleac (IFR)					
Mon	04/23/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	05/07/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	05/14/2018	Deposits	0.40	\$50.00	\$20.00
			Inga Friptuleac (IFR)	0.80	\$40.00
Mukul Manchanda (MMA)					
Mon	04/23/2018	Receipt and review of an email from W. Karwala asking what are the potential benefits of bringing a motion to annul the proposal and deem TMT Inc. in bankruptcy. Telephone conversation with K. Preston regarding same. Drafted a response to W. Karwala and emailed same to T. Dunn for comments. Email exchanges and telephone discussion with T. Dunn regarding same. Sent an email to W. Karwala responding to his query. Received and reviewed an email from K. Preston to T. Dunn requesting a copy of the email R. Dodick sent to him and advising that RBC is willing to bring an application to annul the proposal and deem the company in bankruptcy. Email exchanges with T. Dunn regarding the requirement of Receiver issuing a consent as to allow RBC to bring a motion to annul the proposal.	2.30	\$290.00	\$667.00
Tues	04/24/2018	Telephone conversations with various employees enquiring about the WEPPA and amounts that are not covered by the program. Answered queries and directed them to the relevant sources for assistance. Email exchanges with Schaeffler confirming pick up of the housing assembly tomorrow.	1.40	\$290.00	\$406.00
Wed	04/25/2018	Meeting with S. Palmer regarding shipping the items related to Schaeffler. Email exchanges with Schaeffler regarding the pick up. Supervised the removal of items. Travel back.	2.50	\$290.00	\$725.00
Thur	04/26/2018	Email exchanges with D. Blum regarding the inventory of Fey Rings.	0.20	\$290.00	\$58.00
Fri	04/27/2018	Drafted a letter to EGS regarding outstanding receivables and the right of set off claimed by EGS. Forwarded same to T. Dunn for comments. Receipt and review of an email from T. Dunn containing his comments. Revised the letter and emailed same to EGS. Email exchanges with T. Dunn regarding the jurisdiction of commercial list to hear the matter of the set-off claim.	1.60	\$290.00	\$464.00
Thur	05/03/2018	Email exchanges with W. Karwala regarding a receivable payment to RBC account. Arranged to have the monies transferred to the receiver's account.	0.20	\$290.00	\$58.00
Fri	05/04/2018	Receipt and review of an email from T. Dunn to K. Preston regarding the status of the Proposal and the report of the Proposal Trustee.	0.20	\$290.00	\$58.00

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Filters Used:

- Time Entry Date: 1/01/70 to 5/18/18
- File Client ID: AATOMT-R to AATOMT-R
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 5/22/18

Page 2 of 3

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	05/07/2018	Received and reviewed offers related to the sale process conducted by the Receiver. Prepared a bid summary. Verified whether the deposits were received along with the offers. Telephone conversations with various parties who submitted an offer to purchase the assets. Answered queries and advised that I will be in touch upon review of the offers.	0.50	\$290.00	\$145.00
Thur	05/10/2018	Receipt and review of an email from T. Dunn to K. Preston providing comments regarding the affidavit and asking if we can piggyback on her motion on May 29th to get our approval and vesting order. Telephone conversation with various employees regarding WEPPA. Inquired with Service Canada regarding the status of claim of certain employees.	1.40	\$290.00	\$406.00
Fri	05/11/2018	Started drafting the first report to court. Received and reviewed an email from T. Dunn containing a draft to EGS. Sent an email to T. Dunn providing my comments regarding the letter. Receipt and review of email exchanges between T. Dunn and L. Barbosa regarding the outstanding receivable.	1.80	\$290.00	\$522.00
Mon	05/14/2018	Receipt and review of an email from T. Dunn advising that G. Phoenix advised that his client CFG is supportive of the Maynard offer. Received and reviewed an email from T. Dunn advising that J. Christensen is also supportive of the Maynards offer. Sent an email to T. Dunn asking him to provide a clean copy of the purchase agreement. Receipt and review of an email from T. Dunn containing the purchase agreement. Sent an email to T. Dunn containing my comments regarding the agreement	0.60	\$290.00	\$174.00
Wed	05/16/2018	Telephone discussion with M. McIntosh regarding the breakdown of Maynards offer between Toronto Machine Assets and CFG Assets. Sent an email to M. McIntosh regarding same. Receipt and review of an email from M. McIntosh providing a reduced net realization number for the CFG assets. Forwarded same to T. Dunn. Telephone discussion with T. Dunn regarding same and agreed that we notify CFG's counsel regarding same. Revised the bid summary document and circulated same to RBC. Telephone discussions with J. Lukez regarding same. Provided further clarification to J. Lukez. Receipt and review of an email from J. Lukez advising that RBC supports acceptance of the Maynards offer by the Receiver. Conference call with T. Dunn and G. Phoenix to discuss the reduced offer of CFG assets. G. Phoenix advised that his client is in agreement of the reduced offer. Telephone discussion with D. Blum regarding same. Receipt and review of the revised agreement of purchase and sale. Forwarded same to M. McIntosh and asked him to provide the additional deposit required.	1.20	\$290.00	\$348.00
Thur	05/17/2018	Receipt and review of an email from R. Dodick regarding the hearing to deem TMT Inc. into bankruptcy. Telephone discussion with K. Preston regarding same. Agreed to provide her with a consent to act. Arranged to have the consent to act emailed to K. Preston.	0.30	\$290.00	\$87.00
			14.20		\$4,118.00
Phillip H. Gennis (PGE)					
Wed	05/02/2018	Review and approve payables.	0.10	\$445.00	\$44.50
Mon	05/07/2018	Review and approve payables.	0.10	\$445.00	\$44.50
			0.20		\$89.00

APPENDIX "4"

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**


Respondent

AFFIDAVIT OF MUKUL MANCHANDA
(Sworn May 23, 2018)

I, **MUKUL MANCHANDA**, of the City of Brampton, 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 Toronto Machine & Tool Company Limited (the "**Debtor**"), 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 certain of the assets, undertakings and properties of the Debtor by Order of the Honourable Justice Hainey dated February 27, 2018.
3. In connection with the receivership for the period from February 27, 2018 to May 18, 2018 fees of \$44,128.48 inclusive of HST and disbursements charged by Spergel as detailed in the billing

**This is Exhibit "1" of the Affidavit of
Mukul Manchanda
Sworn before me on this 23rd day of May, 2018**

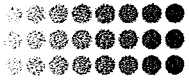


A Commissioner, Etc.

**Selwyn Larry Postan, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc.,
and Spergel & Associates Inc.
Expires July 25, 2018.**

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SPERGEL

May 22, 2018

Invoice #: 11500

Toronto Machine & Tool Company Ltd

Invoice

RE: Toronto Machine & Tool Company Ltd.

FOR PROFESSIONAL SERVICES RENDERED in the period February 27, 2018 to May 18, 2018, including review and analysis of financial information, taking possession and realization of assets and correspondence with management.

	Hours	Hourly Rate	Total
Alan Spergel, CPA, CA, FCIRP, CFE, Trustee	0.90	\$445.00	\$400.50
Philip H. Gennis, LL.B., CIRP, Trustee	15.85	445.00	7,053.25
Harvey S. Lipman, CPA, CA, CIRP, Trustee	0.20	445.00	89.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, Trustee	0.60	445.00	267.00
Selwyn Postan	1.00	195.00	195.00
Eileen Sturge	8.90	195.00	1,735.50
Frieda Kanaris	10.70	195.00	2,086.50
Mukul Manchanda, CIRP, Trustee	93.00	290.00	26,970.00
Others	4.20	60.71	255.00
Total Professional fees	135.35	\$288.52	\$39,051.75
HST			5,076.73
Total			\$44,128.48

HST Registration #R103478103

(AATOMTL-R)

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and Restructuring Practitioners

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MSGG - Detailed Time Dockets

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Page 1 of 12

File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Alan Spergel (ASP)					
Thur	03/29/2018	Review/sign cheque	0.10	\$445.00	\$44.50
Tues	04/17/2018	Cheque for repairs to equipment + purchase parts	0.20	\$445.00	\$89.00
Fri	04/20/2018	Review + sign cheques (2)	0.20	\$445.00	\$89.00
Mon	04/23/2018	Review and sign cheques (3)	0.30	\$445.00	\$133.50
Fri	04/27/2018	Review/sign cheque	0.10	\$445.00	\$44.50
Alan Spergel (ASP)			0.90		\$400.50
Deborah Hornbostel (DHO)					
Tues	03/20/2018	Review and approve accounts payable/sign cheque	0.10	\$445.00	\$44.50
Thur	03/22/2018	Review and approve accounts payable/sign cheques	0.10	\$445.00	\$44.50
Wed	04/11/2018	Review and approve accounts payable	0.10	\$445.00	\$44.50
Mon	04/16/2018	Review and approve accounts payable	0.10	\$445.00	\$44.50
Tues	04/17/2018	Review and approve accounts payable	0.10	\$445.00	\$44.50
Tues	04/24/2018	Review and approve accounts payable	0.10	\$445.00	\$44.50
Deborah Hornbostel (DHO)			0.60		\$267.00
Eileen Sturge (EST)					
Mon	03/05/2018	Prepare NOR and vendor listing	0.20	\$195.00	\$39.00
Mon	03/26/2018	Attend at premises. Provide Chad Stewart of Altech access to both 38 Milne and 57 Mack for environmental assessment, Secure premises prior to departure.	3.50	\$195.00	\$682.50
Thur	04/26/2018	Travel to and from premises. Secure premises after liquidators complete inspection.	1.70	\$195.00	\$331.50
Mon	04/30/2018	Travel to and from premises. Secure premises after liquidators complete inspection.	3.50	\$195.00	\$682.50
Eileen Sturge (EST)			8.90		\$1,735.50
Frieda Kanaris (FKA)					
Mon	03/05/2018	Prepare letter to FCA adding msi as loss payee and named insured; prepare and print labels for mailing Notice of Receiver to creditors, photocopy notices for mailing; prepare fax sheet and fax to O.R.	0.70	\$195.00	\$136.50
Tues	03/06/2018	Fax Notice of Receiver to O.R., fax Court Order; deposit RBC bank draft.	0.20	\$195.00	\$39.00
Wed	03/07/2018	Complete RC59 and HST10 forms, prepare letter and fax cover sheet, fax to CRA requesting opening of RT0002 account.	0.70	\$195.00	\$136.50
Fri	03/09/2018	T/c's to Altech Environmental and Cornwall Property Consultants, to provide quotes for assessments; call returned from Cornwall, update to Mukul.	0.20	\$195.00	\$39.00
Mon	03/12/2018	T/c and email with All-Tech Environmental; t/c with Wayne Crawford of Appraisal Group Inc.	0.30	\$195.00	\$58.50
Tues	03/13/2018	Email to All-Tech; review email from Appraisal Group and forward to Mukul, exchange of emails with Mukul re same; t/c to Wagner, Andrews & Kovacs for additional appraisal.	0.40	\$195.00	\$78.00
Wed	03/14/2018	Exchange of emails with FCA and Mukul re F150 Truck insurance policy; t/c with Chad Stewart of All-Tech; email to Wayne Crawford re appraisal.	0.50	\$195.00	\$97.50
Thur	03/15/2018	Send email to Wayne Crawford, go ahead with appraisal; t/c to Patrick Cornwall; t/c's with Ian Murdoch of Pinchin Environmental, will submit proposal.	0.20	\$195.00	\$39.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Mon	03/19/2018	Exchange of emails with Wayne Crawford re site attendance to conduct appraisal, emails with Mukul confirming appointment, forward survey plan and tax certificates, review email from FCA, exchange of emails with FCA and Mukul re same, requisition payment for insurance premium; t/c from Cornwall Property, send email confirming site attendance to Cornwall and Mukul; t/c to Can-Am appraisals; email to Chad Stewart (Alltech); review email from Pinchin and forward to Mukul.	1.40	\$195.00	\$273.00
Tues	03/20/2018	Review email from Can-am, confirm appointment with Mukul, t/c's with AllTech Environmental, send email to proceed with environmental assessment, exchange of emails with Mukul re same;	0.40	\$195.00	\$78.00
Wed	03/21/2018	Review Mukul's emails, prepare excel spreadsheets for interested parties in equipment and properties.	0.50	\$195.00	\$97.50
Thur	03/22/2018	Review and respond to email from Alltech, discussion with Eileen re meeting them at premises on Monday; review bank statements and cancelled cheques, prepare schedule of payments >\$5,000.	1.20	\$195.00	\$234.00
Wed	03/28/2018	Review email and appraisal from Canam, forward to Mukul; update interested party schedule; subsequent email to Canam re missing page.	0.20	\$195.00	\$39.00
Thur	03/29/2018	T/c to Glen Shoniker (Asset Services); review email and appraisal from Canam, forward to Mukul.	0.20	\$195.00	\$39.00
Tues	04/03/2018	Review emails from Cornwall and AGI and forward appraisals to Mukul; complete and email Vacancy Questionnaire to FCA; requisition payment for property and equipment appraisals.	0.50	\$195.00	\$97.50
Wed	04/04/2018	General	0.30	\$195.00	\$58.50
Tues	04/17/2018	T/c to Chad Stewart (All-Tech) regarding environmental report; exchange of emails with Mukul re FCA insurance, exchange of emails with FCA, forward signed cancellation form.	0.30	\$195.00	\$58.50
Wed	04/18/2018	Review report from AllTech, forward to Mukul, subsequent email to Alltech to provide estimate for further investigation, requisition payment for invoice, review proposal for further investigation and forward to Mukul.	0.30	\$195.00	\$58.50
Mon	04/23/2018	File o/s HST returns for RT0001 and RT0002 accounts.	0.30	\$195.00	\$58.50
Wed	04/25/2018	Exchange of emails with Mukul re Alltech proposal, email signed proposal to Chad Stewart to commence update environmental report.	0.40	\$195.00	\$78.00
Fri	04/27/2018	Review and respond to email from FCA.	0.30	\$195.00	\$58.50
Fri	05/04/2018	Compile data and file HST returns for RT0001 and RT0002 accounts.	0.20	\$195.00	\$39.00
Mon	05/07/2018	Update schedule with executed NDA's received.	0.70	\$195.00	\$136.50
Thur	05/10/2018	Send email to Chad Stewart (AI-tech) re environmental assessment.	0.10	\$195.00	\$19.50
Thur	05/17/2018	Review and respond to email from Chad Stewart (Alltech).	0.20	\$195.00	\$39.00
Frieda Kanaris (FKA)			10.70		\$2,086.50
Harvey S. Lipman (HLI)					
Tues	04/17/2018	To cheque review and sign	0.20	\$445.00	\$89.00
Harvey S. Lipman (HLI)			0.20		\$89.00
Haran Sivanathan (HSI)					
Mon	04/23/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.20	\$75.00	\$15.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Haran Sivanathan (HSI)					
Tues	05/01/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.20	\$75.00	\$15.00
Thur	05/10/2018	Wire Transfer r review 5/16/18 11:1 with Banks	0.40	\$75.00	\$30.00
Thur	05/17/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$75.00	\$37.50
Fri	05/18/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.50	\$75.00	\$37.50
Haran Sivanathan (HSI)			1.80		\$135.00
Inga Friptuleac (IFR)					
Mon	03/05/2018	BA set up, Deposit	0.60	\$50.00	\$30.00
Mon	03/19/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	04/02/2018	issue cheque	0.20	\$50.00	\$10.00
Mon	04/09/2018	Deposit; Issue cheque	0.40	\$50.00	\$20.00
Mon	04/16/2018	Issue cheques	0.60	\$50.00	\$30.00
Mon	04/30/2018	Issue cheques	0.40	\$50.00	\$20.00
Inga Friptuleac (IFR)			2.40		\$120.00
Mukul Manchanda (MMA)					

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	02/28/2018	Sent an email to K. Preston regarding the date of the receivership order. Telephone discussion with K. Preston regarding same. Sent an email to K. Kallish and R. Moses containing the receivership order. Telephone discussion with K. Kallish regarding the file. Email exchanges and telephone discussion with Rocco regarding taking possession of the premises. Email exchanges with K. Preston regarding obtaining the application record and other materials related to the file. Receipt and review of emails from T. Mason containing the materials. Email exchanges with K. Kallish and R. Moses regarding serving the receivership order with the wrong date. Sent an email to D. Blum and R. Dodick advising of the appointment of the receiver and set a time for meeting to take possession of the assets. Receipt and review of an email from K. Preston containing the issued and entered receivership order with the correct date. Email exchanges with K. Kallish regarding the offer to purchase the real property that is currently in place with the company. Receipt and review of an email from R. Dodick asking for the receiver to confirm whether it has taken possession of the assets of the company. Sent an email to R. Dodick confirming that receiver has taken possession of the assets of the company and that the company has ceased operations. Email exchanges with K. Kallish containing the revised order and asking to keep the billings separate for two companies. Travel to the premises and attended meeting with D. Blum. Advised D. Blum that the receiver will be changing the locks to the premises and taking possession of the premises. Answered queries of D. Blum regarding the sale of the buildings. Sent an email to I. Friptuleac asking to open the bank account. Telephone discussion with W. Karwala, asked him to freeze the bank accounts and forward funds to the receiver. Receipt and review of an email from D. Blum containing the purchase and sale agreement for the two properties. Sent an email to S. Tolat asking to run a PPSA and Corporate Profile search on the company. Sent an email to Topu asking him to activate the case website. Meeting with Rocco, supervised changing of the locks.	3.80	\$290.00	\$1,102.00
Thur	03/01/2018	Travel to the premises and met with D. Blum. Discussion with D. Blum regarding appraisal of equipment, property and environmental site assessment. Receipt and review of an email from D. Blum containing copies of appraisals and ESA phase I & II. Receipt and review of the PPSA and corporate profile searches. Receipt and review of an email from Ray advising that the case website is active. Uploaded the required documents on the case website.	2.80	\$290.00	\$812.00
Fri	03/02/2018	Travel to the premises of the company. Attended meeting with D. Blum and Perry the potential purchaser of the real property. Answered their queries regarding the sale process. Receipt and review of an email from Perry regarding his continued intention to purchase the real properties. Email exchanges with S. Pearlstein regarding registering the order on title of properties. Executed the documents required to do so and provided same to S. Pearlstein.	1.80	\$290.00	\$522.00
Sat	03/03/2018	Email exchanges with K. Kallish regarding registering the court order on title of 38 Milne Avenue.	0.20	\$290.00	\$58.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	03/05/2018	Email exchanges with K. Kallish regarding the current offer for the buildings. Telephone conversation with K. Kallish regarding same. Email exchanges with K. Tran regarding registering the court order on title of the properties. Email exchanges with Perry and his realtor regarding the status of their offer to purchase the real properties.	0.60	\$290.00	\$174.00
Tues	03/06/2018	Discussion with D. Blum regarding the sale process of the properties conducted prior to the receivership. Review of various emails from D. Blum containing listing agreements, prior offers and appraisals of the properties. Receipt and review of an email from K. Kallish containing the tax certificate.	2.30	\$290.00	\$667.00
Wed	03/07/2018	Email exchanges and telephone calls with W. Karwala regarding conducting a Phase I environmental on the properties. Telephone conversations with various liquidators regarding the sale of the equipment.	0.50	\$290.00	\$145.00
Thur	03/08/2018	Telephone conversations with Liquidators regarding sale of assets.	0.50	\$290.00	\$145.00
Fri	03/09/2018	Telephone discussion with Perry regarding the purchase of the real properties and the process to be followed by the receiver. Answered other queries of Perry. Receipt and review an email from Perry containing the survey of the properties and advising that he is still interested in purchasing the properties.	0.80	\$290.00	\$232.00
Mon	03/12/2018	Email exchanges with F. Kanaris regarding obtaining appraisal of the properties and equipment. Instructed F. Kanari to obtain additional quotations for conducting the appraisals. Email exchanges with K. Kallish regarding sending a letter to the listing broker advising that the APA entered into prior to the appointment of the Receiver was not binding on the receiver.	0.50	\$290.00	\$145.00
Tues	03/13/2018	Email exchanges with F. Kanaris regarding obtaining an appraisal of the real properties. Email exchanges with Perry regarding an offer for the real properties. Telephone conversation with T. Dunn regarding security review of Ford. Receipt and review of an email from T. Dunn regarding same. Receipt and review of a letter from K. Kallish to R. Wong regarding the listing and current offer to purchase the real properties. Review of the auto policy, advised F. Kanaris to keep the insurance for the time being.	1.50	\$290.00	\$435.00
Wed	03/14/2018	Receipt and review of an email from T. Hachey containing a letter to R. Wong advising that the current offer to purchase the real properties is not effective against the Receiver and that the Receiver will list the real properties in due course with the real estate agent of its choosing. Receipt and review of email exchanges between F. Kanaris and M. Smith regarding the segregation of insurance. Email exchanges with F. Kanaris regarding quotation for appraisals. Review of the proposal from Wak Consulting.	1.00	\$290.00	\$290.00
Thur	03/15/2018	Email exchanges with P. Gennis regarding the proposal from Altec. Agreed that we will obtain a second quotation. Instructed F. Kanaris to obtain a quotation from Pinchin. Receipt and review of an email from W. Karwala containing payout letter. Telephone conversations with various parties interested in purchasing equipment and real properties.	0.90	\$290.00	\$261.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	03/19/2018	Receipt and review of an email from W. Karwala providing contact information of a party interested in purchasing the real properties. Email exchanges with the interested party regarding the sale process. Receipt and review of an email containing the Pinchin Environmental Proposal. Instructed F. Kanaris to engage Cornwall to conduct Phase I ESA. Email exchanges with W. Karwala regarding a request for advance of funds. Telephone conversation with K. Kallish regarding issuing the receiver's certificate to be held in escrow pending receipt of the advance. Prepared the Receiver's Certificate and scanned an executed copy of the Receiver's Certificate to P. Gennis. Receipt and review of an email from P. Gennis to W. Karwala containing the Receiver's Certificate. Email exchanges with F. Kanaris regarding setting up appointments for Wednesday for appraisers to attend at the premises. Telephone conversation with A. Moskowitz regarding same. Email exchanges with F. Kanaris regarding the payment of insurance premium. Email exchanges with Perry regarding the purchase offer and the letter to R. Wong. Telephone conversation with J. MaMainella an interested party to purchase real properties.	2.40	\$290.00	\$696.00
Wed	03/21/2018	Travel to and attended at the premises of the company. Meeting with A. Moskowitz regarding appraisal of the equipment, provided him with a tour of the premises and answered queries. Meeting with Cornwall appraisers regarding appraisal of the real properties. Provided tour of the premises and answered queries. Meeting with Sia regarding appraisal of the equipment. Provided tour of the premises and answered queries. Meeting with Wayne Crawford regarding appraisal of the real properties. Provided tour of the premises and answered queries. Meeting with Alex regarding access to the premises to view machinery owned by CFG. Meeting with potential purchasers of the real property, provided tour of two properties and answered queries regarding the Receivership process.	5.50	\$290.00	\$1,595.00
Thur	03/22/2018	Travel to and attended at the premises. Meeting with Sia regarding appraisal of the equipment. Provided him with a tour of the properties and indicated items the should be excluded from the appraisal.	4.80	\$290.00	\$1,392.00
Fri	03/23/2018	Receipt and review of an email from A. Mehta regarding a property management proposal. Discussed same with P. Gennis. Voicemail from Donway Ford regarding release of vehicle. Instructed E. Sturge to prepare the release. Receipt and review of the release. Emailed the release to T. Fisher and asked him to provide a signed copy. Sent an email to K. Kallish containing a lease agreement regarding certain equipment and asked him to advise if it is okay for the receiver to release the property. Email exchanges and telephone conversations with C. Stewart regarding the phase I environmental of the properties.	1.80	\$290.00	\$522.00
Mon	03/26/2018	Email exchanges with E. Sturge regarding ESA Phase I of properties.	0.10	\$290.00	\$29.00
Tues	03/27/2018	Review of a voicemail from A. Fortis regarding purchase of real properties. Sent an email to F. Kanaris asking him to A. Fortis our list of prospective purchasers. Email exchanges with A. Mehta and P. Gennis regarding the property management services.	0.30	\$290.00	\$87.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	03/28/2018	Email exchanges with P. Gennis and A. Mehta regarding the property management of the real properties. Receipt and review of an email from F. Kanaris containing the appraisal of equipment from Canam. Sent an email to F. Kanaris advising her that there is a certain page missing from the appraisal and asked her to get in touch with Canam. Review of voicemail from Perry regarding his deposit. Sent an email to Perry advising that I was away and will be returning to the office on Monday. Receipt and review of an email from A. Moskowitz containing liquidation values of certain pieces of equipment. Sent an email to K. Kallish advising him of the values and asking him to research case law related to the PPSA registration requirement.	1.20	\$290.00	\$348.00
Thur	03/29/2018	Receipt and review of an email containing the complete appraisal report from Canam.	0.20	\$290.00	\$58.00
Mon	04/02/2018	Receipt and review of appraisals of the real properties. Telephone conversation with K. Kallish regarding the sale process for equipment and real properties. Review and approved payment of a utility invoice. Email exchanges with A. Mehta regarding property management services. Receipt and review of the property management agreement. Forwarded same to K. Kallish for comments. Email exchanges with K. Kallish and T. Dunn. Receipt and review of an email from T. Dunn containing his comments regarding the agreement.	1.30	\$290.00	\$377.00
Tues	04/03/2018	Revised the property management agreement and emailed the blackline copy to A. Mehta for his comments and acceptance.	0.80	\$290.00	\$232.00
Wed	04/04/2018	Sent an email to A. Moskowitz regarding the status of the appraisal of the equipment. Receipt and review of an email from E. Marshall containing the appraisal of the equipment. Sent an email to E. Marshall asking her to provide the list of equipment in excel format. Receipt and review of same. Email exchanges with Perry regarding his deposit to R. Wong.	0.80	\$290.00	\$232.00
Thur	04/05/2018	Receipt and review of an email containing draft APS to be used during the sale process. Receipt and review of a revised property management agreement from A. Mehta.	0.70	\$290.00	\$203.00
Fri	04/06/2018	Receipt and review of an email from T. Dunn containing his proposed letter to B. Jaffe regarding return of deposit to the purchaser by R. Wong. Sent an email to T. Dunn providing him with my comments.	0.30	\$290.00	\$87.00
Mon	04/09/2018	Email exchanges with J. Mainella regarding the sale process of the real properties. Email exchanges with T. Dunn regarding the tender package to be provided to prospective purchasers of the equipment and inventory. Review of property management agreement and email exchanges with A. Mehta regarding same.	0.80	\$290.00	\$232.00
Tues	04/10/2018	Receipt and review of an email from T. Dunn containing the teaser document and the confidentiality agreement. Edited both to reflect the debtor companies.	1.50	\$290.00	\$435.00
Wed	04/11/2018	Finalize the property management agreement and emailed same to A. Mehta. Receipt and review of the signed agreement. Arranged to meet with A. Mehta at the premises tomorrow. Email exchanges with W. Karwala regarding advance of funds. Review of emails from appraisers regarding the impact on properties if the Receiver was forced to sell the properties as one parcel.	1.60	\$290.00	\$464.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	04/12/2018	Attended at the premises of Toronto Machine. Met with A. Mehta. Provided him with a tour of the premises and a key for same. Provided him with a fully executed copy of the property management agreement. Meeting with D. Blum, discussed outstanding issues including issue of Dodick Landau being creditor of TMT Company Ltd and the documents related to Dodick's engagement. Further discussion regarding the sale process of the real properties and the issue of title being merged for the two properties. Facilitated shipment of wip to Cooper. Instructed S. Palmer to ship the purchased items. Supervised the process. Travle back.	5.50	\$290.00	\$1,595.00
Fri	04/13/2018	Receipt and review of an email from T. Dunn containing the draft agreement of purchase and sale related to the sale of equipment and inventory. Prepared the teaser document and drafted an ad for insolvency insider. Arranged to have the ad placed in insolvency insider. Further sent an email containing the teaser document to known liquidators in the industry requesting expression of interest. Instructed S. Postal to post an ad with the Globe regarding same. Receipt and review of emails from various interested parties requesting confidentiality agreement and asset listing.	2.70	\$290.00	\$783.00
Mon	04/16/2018	Email exchanges with various interested parties. Prepared and sent NDA. Email exchanges with T. Dunn regarding a disclaimer for the asset listing. Prepared the asset listing and sent it to parties who signed the NDA. Telephone conversation with various interested parties, answered queries regarding the sales process. Email exchanges with S. Postan regarding placing an ad in the Globe for the sale of assets. Review and approved the advertisement. Email exchanges with F. Kamaris regarding Phase I ESA report. Email exchanges with T. Dunn regarding CFG's equipment.	2.20	\$290.00	\$638.00
Tues	04/17/2018	Travel to the premises to provide access to M. McIntosh of Maynards to view the equipment. Telephone conversations with various parties interested in purchasing the equipment. Provided NDA and Asset listing to interested parties. Email exchanges with A. Mehta regarding a water leak in the building. Telephone conversation with W. Karwala regarding the appraisal of the equipment that was obtained by RBC prior to our appointment. Discussed the equipment listing and agreed that we will sell the CFG equipment along with the other pieces of equipment. Email exchanges with T. Dunn regarding same.	3.10	\$290.00	\$899.00
Wed	04/18/2018	Receipt and review of the Phase I ESA report for both real properties. Email exchanges with potential purchasers of equipment. Sent NDA and asset listing and answered queries. Email exchanges with A. Mehta regarding the water leak in the buildings. Receipt and review of the Phase II ESA report quotation. Forwarded same to P. Gennis.	1.60	\$290.00	\$464.00
Thur	04/19/2018	Email exchanges with potential purchasers regarding NDA and asset listing.	0.50	\$290.00	\$145.00
Fri	04/20/2018	Email exchanges with various interested parties. Provided NDA and asset listing.	1.20	\$290.00	\$348.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	04/23/2018	Email exchanges with E. Smoluch regarding the process related to the sale of assets. Advised that I will send the NDA to her and upon receipt of the signed NDA an asset listing will be provided. Prepared and sent the NDA and other relevant information. Email exchanges with J. Mainella regarding sale of real properties. Discussions with P. Gennis regarding engaging realtors and sharing appraisals with them. Sent an email to T. Dunn asking if we need to have the realtors sign an NDA prior to releasing the appraisals. Receipt and review an email from T. Dunn advising us to obtain the NDA. Sent an email to T. Dunn containing the appraisals. Receipt and review of an email from P. Gennis to W. Karwala regarding the matters that should be attended to prior to listing the buildings on the market. Receipt and review of further email exchanges between P. Gennis and W. Karwala. Email exchanges with J. Sharpe regarding setting up a site visit to view the assets.	1.20	\$290.00	\$348.00
Tues	04/24/2018	Email exchanges and telephone conversations with various parties trying to setup a site visit to view the assets. Answered queries related to the submission of bids and deposit that is required along with the bid. Further answered queries related to the occupation of the premises.	0.70	\$290.00	\$203.00
Wed	04/25/2018	Travel to the premises. Meeting with potential purchasers. Provided tour of the premises. Advised of the distinction of the three lots and how the bid should be presented to the Receiver.	3.50	\$290.00	\$1,015.00
Thur	04/26/2018	Travel to the premises. Meeting with various interested parties including Crescent Commercial, Hilco and TLC Group. Provided tour of the premises and advised of the allocation of bid amount among three lots. Answered queries. Travel back.	5.00	\$290.00	\$1,450.00
Fri	04/27/2018	Email exchanges with Bruce Lyle regarding the bid process. Set up a time for site visit for Monday. Discussions with Barrie Welding regarding purchase of assets, set up a time for site visit on Monday. Receipt and review of an email from T. Dunn containing the mutual release to release the deposit.	0.30	\$290.00	\$87.00
Mon	04/30/2018	Prepared NDA's to be signed by the realtors and secured creditors. Emailed same to P. Gennis. Email exchanges with various parties interested in putting an offer and obtaining a list of assets. Prepared and provided NDA's to various parties along with the asset listing. Reviewed the mutual release to release the deposit and provided an executed copy of same to T. Dunn.	2.80	\$290.00	\$812.00
Tues	05/01/2018	Email exchanges with T. Dunn regarding mutual release. Email exchanges with realtors to setup a time to view the properties. Email exchanges with various parties interested in purchase of assets.	0.50	\$290.00	\$145.00
Thur	05/03/2018	Email exchanges and telephone conversations with potential bidders regarding deadline and process to be followed. Email exchanges with K. Avlson regarding viewing the real properties. Email exchanges with J. Herring regarding picking up the phone system subject to National Leasing security. Discussions with T. Dunn regarding setting up a separate trust account to hold the funds received from bidders as part of the bid process. Discussions with Haran and P. Gennis regarding same. Agreed that we will use a pre-filing trust account to hold the funds in trust.	1.00	\$290.00	\$290.00
Fri	05/04/2018	Email exchanges with auctioneers regarding the upcoming deadline to submit bids.	0.30	\$290.00	\$87.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	05/07/2018	Received and reviewed offers related to the sale process conducted by the Receiver. Prepared a bid summary. Verified whether the deposits were received along with the offers. Telephone conversations with various parties who submitted an offer to purchase the assets. Answered queries and advised that I will be in touch upon review of the offers.	2.00	\$290.00	\$580.00
Tues	05/08/2018	Travel to the premises of the company. Attended meeting with J. Herring, provided him to access to remove the phone system leased from National Leasing. Meeting with A. Miller and his group, provided them with the tour of the premises and answered questions regarding the real properties. Meeting with K. Avison and his group, provided him with the tour of the premises and answered questions regarding the real properties. Receipt and review of an email from T. Dunn containing an NDA to be signed by the secured parties. Sent an email to T. Dunn providing my comments regarding the NDA. Telephone calls with Corporate Assets and Infinity Solutions regarding the bids submitted by them. Receipt and review of emails from T. Dunn to G. Phoenix and G. Crossman containing the NDA. Sent an email to J. Lukez containing the NDA and asking him to sign same.	5.00	\$290.00	\$1,450.00
Wed	05/09/2018	Email exchanges with T. Dunn regarding NDA's to be signed by secured creditors. Telephone discussion with J. Lukez regarding the requirement to sign the NDA. Telephone discussion with T. Dunn regarding the sales process and the steps to have the sale approved. Updated the bid summary. Receipt and review of the signed NDA from J. Christensen.	1.20	\$290.00	\$348.00
Thur	05/10/2018	Receipt and review of an email from A. Miller asking for copies of appraisals for the two real properties. Sent an email to A. Miller providing the appraisals. Telephone conversations and email exchanges with C. Larosa regarding breakdown of the offer. Email exchanges with J. Lukez to have call to discuss the requirement to sign the NDA. Receipt and review of email exchanges between F. Kanaris and C. Stewart regarding the status of Phase II Environmental Report. Review agreement of purchase and sale.	1.20	\$290.00	\$348.00
Fri	05/11/2018	Telephone conversation and email exchanges with M. McIntosh regarding status of acceptance of the offer. Starting drafting the first report to court. Telephone conversation with J. Lukez regarding the NDA. Receipt and review of the signed NDA from J. Lukez. Prepared bid summary and provided the package to T. Dunn to be forwarded to all secured parties. Email exchanges with R. Moses regarding the court attendance and the rules regarding serving the motion materials. Receipt and review of email from T. Dunn to K. Preston, G. Phoenix and G. Crossman containing the bid package.	3.20	\$290.00	\$928.00
Mon	05/14/2018	Receipt and review of an email from T. Dunn advising that G. Phoenix advised that his client cfg is supportive of the Maynard offer. Received and reviewed an email from T. Dunn advising that J. Christensen is also supportive of the Maynards offer. Sent an email to T. Dunn asking him to provide a clean copy of the purchase agreement. Receipt and review of an email from T. Dunn containing the purchase agreement. Sent an email to T. Dunn containing my comments regarding the agreement. Receipt and review of an email from K. Yeung regarding access to premises for Toronto Hydro.	1.40	\$290.00	\$406.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/18/18
- File Client ID: AATOMTL-R to AATOMTL-R
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	05/15/2018	Reviewed the revised APA and sent an email to T. Dunn containing my comments. Email exchanges with T. Dunn regarding the court attendance and serving motion materials. Receipt and review of the revised agreement from T. Dunn. Provide a list of TMT Ltd. assets, TMT Inc. assets and CFG assets to T. Dunn to be included in the agreement. Review of the final version of the agreement.	1.60	\$290.00	\$464.00
Wed	05/16/2018	Telephone discussion with M. McIntosh regarding the breakdown of Maynards offer between Toronto Machine Assets and CFG Assets. Sent an email to M. McIntosh regarding same. Receipt and review of an email from M. McIntosh providing a reduced net realization number for the CFG assets. Forwarded same to T. Dunn. Telephone discussion with T. Dunn regarding same and agreed that we notify CFG's counsel regarding same. Revised the bid summary document and circulated same to RBC. Telephone discussions with J. Lukez regarding same. Provided further clarification to J. Lukez. Receipt and review of an email from J. Lukez advising that RBC supports acceptance of the Maynards offer by the Receiver. Conference call with T. Dunn and G. Phoenix to discuss the reduced offer of CFG assets. G. Phoenix advised that his client is in agreement of the reduced offer. Telephone discussion with D. Blum regarding same. Receipt and review of the revised agreement of purchase and sale from T. Dunn. Forwarded same to M. McIntosh and asked him to provide the additional deposit based on the cash offer.	2.30	\$290.00	\$667.00
Thur	05/17/2018	Review of email exchanges between T. Dunn and J. Farber regarding the agreement. Email exchanges with T. Dunn regarding the payment from EGS.	0.20	\$290.00	\$58.00
Fri	05/18/2018	Email exchanges with R. Moses and T. Dunn regarding court attendance to obtain approval of the agreement of purchase and sale. Telephone discussion with R. Moses regarding same. Telephone discussion and email exchanges related to returning deposits received as part of the sales process. Receipt and review of the listing proposals from Colliers and Avison.	1.50	\$290.00	\$435.00
Mukul Manchanda (MMA)			93.00		\$26,970.00
Phillip H. Gennis (PGE)					
Fri	03/02/2018	All matters post-appointment; advising staff and coordinating possession with MM.	2.50	\$445.00	\$1,112.50
Mon	03/05/2018	File status update with MM.	0.50	\$445.00	\$222.50
Tues	03/20/2018	Review and approve payables	0.10	\$445.00	\$44.50
Thur	03/22/2018	Prepare Schedule to Listing Agreements and Form of Offer for sale of real estate.	2.00	\$445.00	\$890.00
Wed	04/04/2018	Telephone discussion with Steven Pearlstein regarding Planning Act issues related to the properties.	0.50	\$445.00	\$222.50
Thur	04/05/2018	Email to Steven Pearlstein enclosing draft APS for sale of properties.	0.20	\$445.00	\$89.00
Wed	04/11/2018	Review and approve payables.	0.10	\$445.00	\$44.50
Thur	04/12/2018	Telephone discussion with Steven Pearlstein (MG); telephone discussion with Michael Goldberg (Goldberg Urban Planners) re severance application.	0.75	\$445.00	\$333.75
Wed	04/18/2018	Review Altech Environmental Report; discussions with MM; email to Steven Pearlstein	1.00	\$445.00	\$445.00
Thur	04/19/2018	Email exchange and telephone discussion with Wojtek Karwala at RBC regarding properties. Review of Counsel proposed changes to draft APS.	1.00	\$445.00	\$445.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/18/18
- File Client ID: AATOMTL-R to AATOMTL-R
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Philip H. Gennis (PGE)					
Mon	04/23/2018	Review of Counsel's proposed changes to APS; telephone discussion with Anthony Miller from Colliers regarding marketing proposal for real estate; review of proposal for Phase II Environmental Report; telephone discussion with Wojtek Karwala (RBC); detailed email to RBC regarding issues on real estate.	1.50	\$445.00	\$667.50
Tues	04/24/2018	Telephone discussion with prospective realtors; email from prospective agents	0.50	\$445.00	\$222.50
Wed	04/25/2018	Telephone discussion and email exchange with Counsel for second mortgagee.	0.50	\$445.00	\$222.50
Mon	04/30/2018	Finalizing NDA's and obtaining execution by proposed realtors; lengthy telephone discussion with Urban Planner regarding proposed severance application.	1.50	\$445.00	\$667.50
Wed	05/02/2018	Review and approve payables.	0.20	\$445.00	\$89.00
Tues	05/08/2018	Site visits and meetings with proposed realtors; email to Steven Pearlstein.	3.00	\$445.00	\$1,335.00
Philip H. Gennis (PGE)			15.85		\$7,053.25
Selwyn Postan (SPO)					
Mon	04/16/2018	Sale of Assets Advert: - Prepare, review and revise placement of advert for NTC of Sale of Assets sent to local Newspaper; Review draft for errors; Prepare affidavit for file and attend to payment of bill etc.	1.00	\$195.00	\$195.00
Selwyn Postan (SPO)			1.00		\$195.00
Total for File ID AATOMTL-R:			135.35		\$39,051.75
Grand Total:			135.35		\$39,051.75

APPENDIX “5”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

AFFIDAVIT OF TIMOTHY R. DUNN
(sworn May 24, 2018)

I, **TIMOTHY R. DUNN**, of the Town of Erin, in the County of Wellington, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a partner in the law firm Minden Gross LLP, lawyers for msi Spergel inc., in its capacity as the Court-appointed receiver and manager (in such capacity, the "**Receiver**"), of the assets, undertakings and property of Toronto Machine & Tool Company Limited ("**TMT Limited**") and Toronto Machine & Tool Inc. ("**TMT Inc.**") (collectively, the "**Debtors**") and, as such, I have knowledge of the matters contained in this affidavit.

2. Attached hereto as **Exhibit "A"** and **Exhibit "B"**, respectively, are true copies of the statements of account issued by Minden Gross LLP each dated May 24, 2018 with respect to the fees and disbursements incurred by

Minden Gross in relation to the above-noted receivership for the period of February 28, 2018 to May 18, 2018 (the "**Billing Period**"). The statement of account attached as Exhibit "A" relates to TMT Limited and the statement of account attached as Exhibit "B" relates to TMT Inc.

3. During the Billing Period, the total fees billed by Minden Gross LLP were \$42,932.50, plus disbursements of \$1,206.95 and applicable taxes of \$5,700.79 for an aggregate amount of \$49,840.24. As set out in the following table, 70.3 hours were incurred by Minden Gross LLP personnel during the Billing Period, resulting in an average hourly rate of \$610.70 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
Kenneth Kallish	7.3	675.00
Timothy R. Dunn	50.7	650.00
Rachel Moses	2.1	460.00
Steven Pearlstein	5.9	550.00
Ladi Onayemi	.2	260.00
Hayley Larkin	1.7	200.00

Christine Cavarzan	1.8	180.00
Valerie Flint	.6	205.00

4. The activities detailed in the statements of account attached as Exhibit "A" and Exhibit "B", respectively, accurately reflect the services provided by Minden Gross LLP and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.

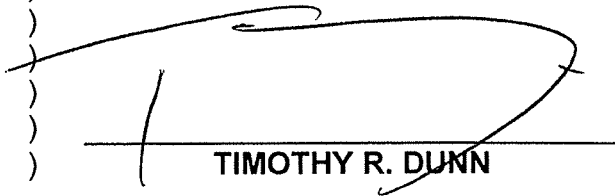
5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of Minden Gross LLP and for no other or improper purpose.

SWORN before me at the City of Toronto,)
 in the Province of Ontario,)
 this 24th day of May, 2018.)

A Commissioner, etc.

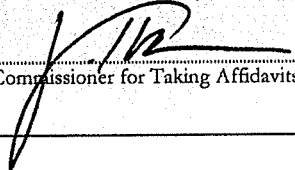


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TIMOTHY R. DUNN

This is Exhibit "A" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 24th
day of May, 2018.


.....
A Commissioner for Taking Affidavits

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MINDEN GROSS LLP b2
 BARRISTERS & SOLICITORS
 145 KING STREET WEST, SUITE 2200
 TORONTO, ON, CANADA M5H 4G2
 TEL 416.362.3711 FAX 416.864.9223
 www.mindengross.com

IN ACCOUNT WITH
 DATE 24-May-18
 FILE NUMBER 4109084
 GST/HST Reg. # 11943 7556 RT
 INVOICE # 398136

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
 505 Consumers Road, Suite 200
 Toronto, ON M2J 4V8
 Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Company Limited

To Professional Services:		
Our Fees:	\$20,843.00	
Disbursements:	<u>723.50</u>	
Total Fees and Disbursements:	\$21,566.50	\$21,566.50
GST/HST Tax:		
On Professional Fees:	\$2,709.59	
On Taxable Disbursements:	<u>56.71</u>	
Total GST/HST Tax:	\$2,766.30	<u>2,766.30</u>
TOTAL DUE ON THIS ACCOUNT:		\$24,332.80



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

28-Feb-18	Kallish, Kenneth	Telephone conference with Mukul re background; email correspondence re meeting with proposal Trustee; review endorsement and email correspondence with Mukul re same;	.90 hrs
28-Feb-18	Moses, Rachel	Engaged re Receivership Order;	.20 hrs
1-Mar-18	Kallish, Kenneth	Review Order; review and revise termination letter; telephone conference with Receiver re go forward strategy; arrange for registration of Order on title;	1.30 hrs
1-Mar-18	Pearlstein, Steven	Email from Ken; review order and PIN; prepare Application and Acknowledgement for registration;	1.00 hrs
1-Mar-18	Flint, Valerie	Receiving instructions from T. Hachey; conducting parcel register search; saving results into DM and providing search to T. Hachey;	.30 hrs
2-Mar-18	Pearlstein, Steven	Receive and register Receiving Order;	.50 hrs
2-Mar-18	Pearlstein, Steven	Email from and to client with registered Order;	.20 hrs
5-Mar-18	Kallish, Kenneth	Email correspondence with Mukul re tax arrears, Mack Avenue and current offer;	.60 hrs
5-Mar-18	Pearlstein, Steven	Prepare additional application to register Receiving order on second property; forward for signature by client;	.50 hrs
5-Mar-18	Pearlstein, Steven	Receive and review signed application to register Receiving order on second property;	.20 hrs
5-Mar-18	Pearlstein, Steven	Register Receiving order on second property;	.40 hrs
5-Mar-18	Onayemi, Ladi	Registered Application for Court Order.	.20 hrs
5-Mar-18	Flint, Valerie	Instructions from T. Hachey; conducting parcel register search; saving results into DM and providing same to T. Hachey;	.30 hrs
21-Mar-18	Moses, Rachel	Exchange correspondence with P. Gennis re Listing Agreement;	.10 hrs
2-Apr-18	Kallish, Kenneth	Meeting with S. Pearlstein re APA; email correspondence with Receiver re lease issue and PPSA - section 2 - telephone conference with Mukul re same;	.80 hrs
2-Apr-18	Dunn, Timothy	Reviewing Property Management Agreement and drafting e-mail to M. Manchanda with comments;	.70 hrs
2-Apr-18	Pearlstein, Steven	Meet with Kalish;	.20 hrs
2-Apr-18	Pearlstein, Steven	review PINs for two properties; review Reference Plan;	.40 hrs
3-Apr-18	Kallish, Kenneth	Telephone conference with Jaffe re real estate agent issue;	.20 hrs
3-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Property Management Agreement;	.20 hrs
3-Apr-18	Pearlstein, Steven	Review title docs for Planning Act compliance;	.30 hrs



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4-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: broker holding deposit of \$200,000;	.20 hrs
4-Apr-18	Pearlstein, Steven	Telephone call with Mukul and Gennis re Planning Act merger;	.40 hrs
5-Apr-18	Kallish, Kenneth	Restructurings - telephone conference with Steven re Planning Act issue;	.20 hrs
5-Apr-18	Dunn, Timothy	Telephone call to B. Jaffe;	.30 hrs
5-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: instructions on real property re: next steps on return of deposit issue;	.10 hrs
5-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: letter to counsel for broker; drafting letter to B. Jaffe;	.40 hrs
5-Apr-18	Dunn, Timothy	Reviewing revisions to Property Agreement and telephone call to M. Manchanda re: same and involvement of G. Phoenix in lease issue;	.20 hrs
6-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: position of secured party mortgage lender; drafting e-mail to M. Manchanda re: same;	.20 hrs
6-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: response to B. Jaffe letter;	.20 hrs
6-Apr-18	Dunn, Timothy	Reviewing correspondence and documents received from G. Crossman re: purported security interest of John Christenson re: 38 Milne; reviewing searches;	.40 hrs
6-Apr-18	Dunn, Timothy	Preparing draft APA;	1.10 hrs
10-Apr-18	Kallish, Kenneth	Email correspondence re teaser letter and confidentiality agreement;	.20 hrs
10-Apr-18	Dunn, Timothy	Preparing Teaser; receiving e-mail from B. Jaffe; drafting e-mail to B. Jaffe;	.50 hrs
10-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: teaser and G. Phoenix letter;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from B. Jaffe re: position of broker - wants meeting with receiver and listing agreement;	.20 hrs
10-Apr-18	Dunn, Timothy	Preparing Confidentiality Agreement;	.30 hrs
11-Apr-18	Dunn, Timothy	Revising APS; drafting e-mail to M. Manchanda;	.80 hrs
11-Apr-18	Pearlstein, Steven	Review draft APS;	1.00 hrs
12-Apr-18	Dunn, Timothy	Revising APS;	.50 hrs
12-Apr-18	Dunn, Timothy	Exchange e-mails with B. Jaffe;	.20 hrs
12-Apr-18	Dunn, Timothy	Exchange further e-mails with B. Jaffe re: request for release etc.;	.20 hrs
12-Apr-18	Dunn, Timothy	Revising APS; drafting e-mail to M. Manchanda re: same;	.30 hrs
12-Apr-18	Pearlstein, Steven	Telephone call with Philip re severance; email with comments;	.40 hrs



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13-Apr-18	Dunn, Timothy	Revising APA;	.20 hrs
13-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: draft APA;	.10 hrs
13-Apr-18	Dunn, Timothy	Telephone call to G. Crossman;	.10 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disclaimer;	.20 hrs
16-Apr-18	Dunn, Timothy	Receiving list of assets and prepare disclaimer notice;	.30 hrs
16-Apr-18	Dunn, Timothy	Telephone call to G. Crossman re: J. Christensen security interest; reviewing APA and revising same; revising e-mail to M. Manchanda; telephone call to G. Phoenix;	.90 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disclaimer;	.20 hrs
16-Apr-18	Dunn, Timothy	Telephone call from G. Crossman re: position of John Christensen; telephone call to S. Pearlstein re: severance issues;	.70 hrs
17-Apr-18	Dunn, Timothy	Revising APA and e-mail to M. Manchanda;	.30 hrs
17-Apr-18	Dunn, Timothy	Exchange e-mails with K. Preston; meeting with W. Karwala and P. Gennis re: sale process; meeting with G. Phoenix re: sale to proceed with entitlement and allocation to be determined later;	.60 hrs
18-Apr-18	Dunn, Timothy	Reviewing Hilco amendments to NDA; drafting e-mail to M. Manchanda;	.20 hrs
23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: real estate agent request for appraisal; telephone call to M. Manchanda re: same and response to RBC;	.20 hrs
24-Apr-18	Pearlstein, Steven	Telephone call with Crossman;	.20 hrs
25-Apr-18	Pearlstein, Steven	Email from Spergel and Crossman re Phase II;;	.20 hrs
26-Apr-18	Dunn, Timothy	Telephone call from B. Jaffe re: release of deposit;	.10 hrs
26-Apr-18	Dunn, Timothy	Telephone call to B. Jaffe;	.10 hrs
27-Apr-18	Dunn, Timothy	Receiving e-mail from B. Jaffe's office re: Mutual Release;	.10 hrs
1-May-18	Dunn, Timothy	Receiving e-mail from B. Jaffe re: execution of Release;	.10 hrs
1-May-18	Dunn, Timothy	Exchange e-mails with B. Jaffe and drafting e-mail to M. Manchanda re: confirmation of release execution requested by W. Karwala;	.20 hrs
2-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda and drafting e-mail to B. Jaffe re: executed Release (including confirmation section);	.20 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: deposit issues;	.10 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: Non-Disclosure Agreements, bids due Monday and deposit issues;	.30 hrs
7-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: offer summary; telephone call from M. Manchanda re: next steps;	.40 hrs



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7-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA format;	.20 hrs
7-May-18	Dunn, Timothy	Drafting NDA;	.30 hrs
7-May-18	Dunn, Timothy	Telephone call to K. Preston re: timing for approval motion; drafting e-mail to R. Moses re: sale approval timing;	.20 hrs
7-May-18	Dunn, Timothy	Exchange e-mails with R. Moses re: approval issues;	.20 hrs
7-May-18	Dunn, Timothy	Drafting follow up e-mail to B. Jaffe re: need executed release and confirmation that deposit returned;	.10 hrs
8-May-18	Dunn, Timothy	Preparing closing documents;	1.00 hrs
8-May-18	Dunn, Timothy	Exchange e-mails with B. Jaffe re: execution of waiver/release and return of original deposit;	.20 hrs
8-May-18	Dunn, Timothy	Revising NDA and drafting e-mail to M. Manchanda re: same;	.20 hrs
9-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: confirmation of documents to be delivered to Christensen;	.10 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: bill summary and e-mail to G. Crossman;	.20 hrs
9-May-18	Moses, Rachel	Consideration re Receiver's Motion;	.20 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: service timing for approval materials;	.10 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from J. Lukez re: NDA issue;	.10 hrs
11-May-18	Dunn, Timothy	Receiving e-mail from K. Preston re: timing for approval motion;	.10 hrs
11-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's Motion;	.10 hrs
11-May-18	Moses, Rachel	Exchange correspondence with K. Preston re Motion;	.20 hrs
14-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: APA;	.20 hrs
14-May-18	Dunn, Timothy	Telephone call from G. Crossman re: client agreeable to Maynard offer; drafting e-mail to M. Manchanda re: same;	.30 hrs
14-May-18	Dunn, Timothy	Telephone call from K. Preston re: Bank contemplating offers;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: comments on APA and closing documents;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: no response from RBC yet and drafting of closing documents is underway;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: service timing issues for approval motion etc. and drafting e-mail to R. Moses re: same;	.20 hrs
15-May-18	Dunn, Timothy	Receiving e-mail from R. Moses re: short service issues and receiving e-mail from M. Manchanda re: asset listing;	.20 hrs
15-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: revisions to APA; revising closing documents;	.50 hrs



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15-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's motion;	.20 hrs
16-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: next steps with stakeholders and revisions to APA;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: receiver not filing the SRED audit given current priorities claims; receiving e-mail from J. Lukez re: RBC accepts Maynards offer;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: revised APA; telephone call from M. Manchanda re: revisions to APA;	.30 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. McIntosh and M. Manchanda re: timing for approval and closing; drafting e-mail to R. Moses re: court materials;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: fees approval issues and timing;	.10 hrs
16-May-18	Dunn, Timothy	Telephone call from R. Moses re: next steps for approval of sale, conduct and fees;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: report and next steps; receiving e-mail from M. Manchanda re: size of potential SRED is greater than expected - review whether it is feasible to pursue;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: report expected tomorrow in draft and subject to executed APA and enhanced deposit;	.10 hrs
16-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's Motion;	.20 hrs
17-May-18	Dunn, Timothy	Receiving e-mail from J. Farber re: counsel for Purchaser (Maynards); drafting e-mail to J. Farber re: APA;	.20 hrs
17-May-18	Dunn, Timothy	Drafting follow up e-mail to B. Jaffe re: mutual release etc.; drafting follow up e-mail to M. Manchanda;	.20 hrs
17-May-18	Dunn, Timothy	Telephone call to J. Farber re: comments on APA; drafting e-mail to M. Manchanda re: same;	.30 hrs
17-May-18	Dunn, Timothy	Telephone call from M. Manchanda; exchange e-mails with R. Moses re: new court date etc.;	.40 hrs
17-May-18	Moses, Rachel	Engaged re correspondence exchange with Commercial List re Motion dates;	.20 hrs
17-May-18	Cavarzan, C.	Prepare fee affidavit;	.30 hrs
17-May-18	Cavarzan, C.	Prepare draft notice of motion;	.30 hrs
17-May-18	Cavarzan, C.	Prepare service list;	.50 hrs
17-May-18	Cavarzan, C.	Prepare correspondence to service list re motion record;	.30 hrs



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17-May-18	Cavarzan, C.	Prepare affidavit of service;	.20	hrs
18-May-18	Dunn, Timothy	Receiving e-mail from R. Moses re: no court time in June; receiving e-mail from B. Jaffe re: deposit still not collected by original purchaser;	.20	hrs
18-May-18	Moses, Rachel	Telephone call and exchange correspondence with M. Manchanda;	.20	hrs
18-May-18	Moses, Rachel	Prepare 9:30 Hearing Request and exchange correspondence with A. Anissimova re 9:30 Hearing;	.20	hrs
18-May-18	Moses, Rachel	Exchange correspondence with K. Preston re Receiver's Motion;	.10	hrs
18-May-18	Cavarzan, C.	Prepare 9:30 Commercial List Hearing request and correspondence to court;	.20	hrs
Our Fee:			20,843.00	
GST/HST:			2,709.59	
Total Fees and GST/HST:			<u>\$23,552.59</u>	
Disbursements:				
	Agent Service/Filing/Registration Fees		185.00	
	File Notice of Motion - Non Taxable		160.00	
	Writ Search (OWL/CSP)		130.00	
	Litigation Transaction Levy		100.00	
	Register Document General - Non Taxable		127.30	
	Registration Service Fees (Teraview)		21.20	
	Total Disbursements:		<u>\$723.50</u>	
	GST/HST on taxable disbursements:		56.71	
			<u>\$780.21</u>	\$780.21
TOTAL DUE ON THIS ACCOUNT:			<u><u>\$24,332.80</u></u>	



FILE NUMBER

4109084

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PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Kallish, Kenneth	Senior Partner	BANKRUPTCY	675.00	Tor.	4.20	\$2,835.00
Dunn, Timothy	Senior Partner	BANKRUPTCY	650.00	Tor.	20.60	\$13,390.00
Moses, Rachel	Junior Partner	LITIGATION	460.00	Tor.	1.90	\$874.00
Pearlstein, Steven	Senior Partner	REAL ESTATE	550.00	Tor.	5.90	\$3,245.00
ONAYEMI, LADI	Junior Assoc	REAL ESTATE	260.00	Tor.	0.20	\$52.00
Cavarzan, C.	Clerk-Liti	LITI. CLERKS	180.00	Tor.	1.80	\$324.00
Flint, Valerie	Clerk-Liti	LITI. CLERKS	205.00	Tor.	0.60	\$123.00
				Totals:	35.2	\$20,843.00

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**MINDEN
GROSS** LLP

MINDEN GROSS LLP ¹³⁰
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 398136

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

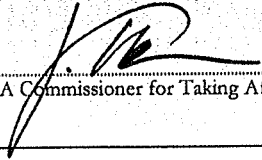
msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	20,843.00
GST/HST	2,709.59
Disbursements	723.50
GST/HST on taxable disbursements	56.71
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$24,332.80

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

This is Exhibit "B" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 24th
day of May, 2018.


.....
A Commissioner for Taking Affidavits

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MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

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IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT

INVOICE # 398135

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Inc.

To Professional Services:		
Our Fees:	\$22,089.50	
Disbursements:	483.45	
Total Fees and Disbursements:	<u>\$22,572.95</u>	\$22,572.95

GST/HST Tax:		
On Professional Fees:	\$2,871.64	
On Taxable Disbursements:	62.85	
Total GST/HST Tax:	<u>\$2,934.49</u>	<u>2,934.49</u>

TOTAL DUE ON THIS ACCOUNT: \$25,507.44



FILE NUMBER

4109084

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

2-Mar-18	Kallish, Kenneth	Telephone conference with Mukul re removing property from premises by owner;	.20 hrs
5-Mar-18	Moses, Rachel	Telephone call with M. Manchanda re marketing process;	.10 hrs
7-Mar-18	Kallish, Kenneth	Review terms of proposed invoice re sale of inventory; telephone conference with Mukul re same and revise;	.80 hrs
12-Mar-18	Kallish, Kenneth	Email correspondence with Receiver re position of real estate agent;	.20 hrs
12-Mar-18	Dunn, Timothy	Reviewing background material and e-mail from M. Manchanda re: issue of whether vehicle can be released by receiver the leasor;	.30 hrs
12-Mar-18	Dunn, Timothy	Reviewing PPSA search, lease agreement and consider PMSI requirements; telephone call to M. Manchanda re: same;	.80 hrs
12-Mar-18	Dunn, Timothy	Drafting e-mail to K. Kallish;	.10 hrs
13-Mar-18	Kallish, Kenneth	Review emails re SKF issues and telephone conference with Mukul re same and other estate issues;	.40 hrs
13-Mar-18	Kallish, Kenneth	Draft letter to real estate agent;	.20 hrs
13-Mar-18	Dunn, Timothy	Reviewing PPSA and s.46(4) cases and preparing e-mail to M. Manchanda re: deficiencies with Donway financing statement and advising that the same would likely be cured;	.40 hrs
13-Mar-18	Dunn, Timothy	Telephone call from M. Manchanda re: review of Donway security; revising e-mail to M. Manchanda;	.30 hrs
19-Mar-18	Kallish, Kenneth	Telephone conference with Receiver re certificate to RBC - \$30,000;	.20 hrs
27-Mar-18	Kallish, Kenneth	Consider Certified Fixture lease and email correspondence with Receiver re same;	.40 hrs
27-Mar-18	Larkin, Hayley	Research PPSA section 2	.20 hrs
29-Mar-18	Larkin, Hayley	Research PPSA section 2	.20 hrs
2-Apr-18	Dunn, Timothy	Meeting with K. Kallish re: receivership issues and next steps;	.20 hrs
2-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: RAS agreement;	.20 hrs
2-Apr-18	Larkin, Hayley	Research for KLK	1.30 hrs
3-Apr-18	Dunn, Timothy	Reviewing file;	.20 hrs
4-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: PPSA priority of lease issues and exchange e-mails with K. Kallish re: same;	.20 hrs
4-Apr-18	Dunn, Timothy	Reviewing file, equipment lease and priorities issue and telephone call to M. Manchanda re: same; meeting with K. Kallish re: next steps;	.50 hrs
4-Apr-18	Dunn, Timothy	Drafting e-mail to K. Preston re: RBC security;	.10 hrs



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5-Apr-18	Dunn, Timothy	Telephone call from G. Phoenix re: lease issue and allegation that leased assets are subject to security interest;	.30 hrs
5-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda;	.10 hrs
6-Apr-18	Dunn, Timothy	Drafting e-mail to G. Phoenix re: timing for sale process; receiving e-mail from K. Preston re: RBC security;	.20 hrs
6-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda;	.10 hrs
6-Apr-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: lease of equipment issue; exchange e-mails with M. Manchanda re: same;	.40 hrs
9-Apr-18	Dunn, Timothy	Receiving RBC security and receiving e-mail from M. Manchanda re: Christensen claim; telephone call re: same; telephone call to R. Dodick re: only unsecured creditor therefore can't get more info than ordinary disclosure;	.80 hrs
9-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: teaser; exchange e-mails with M. Manchanda re: same;	.20 hrs
9-Apr-18	Dunn, Timothy	Telephone call from R. Dodick;	.10 hrs
9-Apr-18	Dunn, Timothy	Receiving letter from G. Phoenix re: position of CFG/AG re: certain equipment in possession of receiver;	.30 hrs
10-Apr-18	Dunn, Timothy	Telephone call to R. Dodick; drafting e-mail to M. Manchanda re: G. Phoenix letter and legal analysis;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from R. Dodick re: role as proposal trustee for Inc. but creditor for both Inc. and Limited;	.30 hrs
10-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disputed equipment issue;	.20 hrs
10-Apr-18	Dunn, Timothy	Reviewing equipment lease issue with CFG; research PPSA and telephone call to M. Manchanda re: same; telephone call to K. Preston;	1.10 hrs
10-Apr-18	Dunn, Timothy	Telephone call to G. Phoenix re: CFG equipment issue; drafting e-mail to K. Preston;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: CFG issue and proposed solution on sale of equipment;	.20 hrs
10-Apr-18	Dunn, Timothy	Receiving e-mails from R. Dodick;	.20 hrs
11-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: update on discussion with RBC counsel re: equipment lease security issue;	.10 hrs
11-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: CFG issue and next steps;	.10 hrs
11-Apr-18	Dunn, Timothy	Drafting follow up e-mail to G. Phoenix;	.10 hrs
11-Apr-18	Dunn, Timothy	Telephone call from G. Phoenix re: en bloc sale;	.30 hrs
11-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: comments on claim by CFG and concern with veracity of documents;	.30 hrs



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13-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda; receiving and reviewing e-mail from G. Phoenix re: additional information; receiving and reviewing teaser document;	.40 hrs
13-Apr-18	Dunn, Timothy	Drafting response to G. Phoenix re: sale process and timing and drafting e-mail to K. Preston re: position of G. Phoenix;	.30 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: update with CFG and G. Crossman;	.20 hrs
17-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps; exchange e-mails with M. Manchanda re: bankruptcy of Toronto Inc. and drafting e-mail to R. Dodick re: same;	.40 hrs
17-Apr-18	Dunn, Timothy	Drafting e-mail to R. Dodick re: seeking confirmation that Toronto Inc. is bankrupt;	.10 hrs
18-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Toronto Inc. bankruptcy status and exchange e-mails with R. Dodick re: same;	.30 hrs
18-Apr-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: confirmation of sale process steps;	.20 hrs
18-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: no deemed bankruptcy on HST deemed trust issue; receiving e-mail from M. Manchanda re: Hilco comments on NDA; receiving e-mail from M. Manchanda re: overpayment by vendor;	.30 hrs
18-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re same;	.10 hrs
18-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: deemed trust issues and response to Hilco and return of overpaid A/R;	.30 hrs
18-Apr-18	Dunn, Timothy	Receiving and reviewing Report of Proposal Trustee re: Toronto Inc.;	.20 hrs
19-Apr-18	Dunn, Timothy	Research BIA re: deemed trust priority issues and reviewing CRA statements re: same;	.60 hrs
19-Apr-18	Dunn, Timothy	Drafting e-mail to K. Preston re: CRA deemed trust issues;	.10 hrs
19-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: CRA issues; research BIA re: deemed trust;	.30 hrs
19-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: HST priority issues;	.10 hrs
20-Apr-18	Kallish, Kenneth	Email correspondence re HST/source deduction arrears;	.30 hrs
20-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: deemed trust issues;	.20 hrs
20-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: deemed trust issues and RBC will likely seek to bankrupt Inc.;	.30 hrs
23-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: bankruptcy re: HST revenue; receiving e-mail from R. Dodick re: request for interim R&D;	.20 hrs
23-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: Callidus case affect on secured creditors;	.20 hrs



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23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda and reviewing draft e-mail to RBC re: deemed trust issue;	.30 hrs
23-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: account matters; exchange e-mails with M. Manchanda re: appraisals;	.30 hrs
23-Apr-18	Dunn, Timothy	Exchange e-mails with K. Preston re: RBC proceeding to bankrupt Inc.	.20 hrs
23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: CRA deemed trust issue;	.10 hrs
23-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: whether consent of receiver is required for RBC to proceed with motion to bankrupt Inc.;	.20 hrs
24-Apr-18	Dunn, Timothy	Reviewing Appointment Order and drafting e-mail to M. Manchanda re: same;	.20 hrs
25-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda and telephone call to M. Manchanda re: EGS;	.30 hrs
25-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: set off issue with EGS;	.10 hrs
26-Apr-18	Dunn, Timothy	Research BIA re: set-off and drafting e-mail to M. Manchanda re: EGS set-off claim;	.40 hrs
26-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps with EGS;	.20 hrs
27-Apr-18	Dunn, Timothy	Receiving draft letter to EGS and reviewing same;	.20 hrs
27-Apr-18	Dunn, Timothy	Reviewing proposal letter to EGS and drafting e-mail to M. Manchanda re: suggested amendments;	.20 hrs
27-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: set-off issue and release of deposit issue;	.20 hrs
27-Apr-18	Dunn, Timothy	Receiving e-mails from M. Manchanda re: EGS collection issue;	.20 hrs
27-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: mutual release;	.10 hrs
30-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Mutual Release and drafting e-mail to B. Jaffe re: same;	.20 hrs
1-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda;	.20 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda;	.10 hrs
3-May-18	Dunn, Timothy	Telephone call to M. Manchanda re next steps;	.10 hrs
3-May-18	Dunn, Timothy	Drafting e-mail to K. Preston re: motion to annul bankruptcy;	.10 hrs
4-May-18	Dunn, Timothy	Telephone call from K. Preston re: motion to annul; reviewing proposed trustee report and drafting e-mail to K. Preston re: same;	.60 hrs
7-May-18	Dunn, Timothy	Exchange e-mails with K. Preston re: timing for bankruptcy and sale approval;	.20 hrs



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8-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA distribution and drafting e-mails to G. Phoenix and G. Crossman re: same;	.30 hrs
8-May-18	Dunn, Timothy	Revising NDAs; drafting e-mails to G. Phoenix and R. Crossman; receiving e-mail from M. Manchanda re: RBC NDA;	.30 hrs
8-May-18	Dunn, Timothy	Receiving and reviewing e-mail from K. Preston re: RBC motion to annul bankruptcy and reviewing draft Affidavit re: same;	.30 hrs
8-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick re: offer summary request;	.10 hrs
8-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick;	.10 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with R. Dodick;	.20 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps with CFG and exchange e-mails with G. Phoenix re: NDA; exchange e-mails with R. Moses re: approval motion and consider next steps;	.50 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA to be signed by Bank; exchange e-mails with G. Crossman re: NDA by T. Christensen;	.30 hrs
9-May-18	Dunn, Timothy	Telephone call to M. Manchanda re: next steps on receivable collection etc.; exchange e-mails with G. Crossman re: dating of NDA and next steps;	.40 hrs
9-May-18	Dunn, Timothy	Telephone call to G. Phoenix re: NDA and next steps;	.10 hrs
10-May-18	Dunn, Timothy	Telephone calls from and to K. Preston; telephone call to M. Manchanda re: NDA issues and motion timing;	.50 hrs
10-May-18	Dunn, Timothy	Reviewing Affidavit of Monteforte re: annulling bankruptcy and exchange e-mails with M. Manchanda re: timing for motion and drafting e-mail to K. Preston re: same;	.30 hrs
10-May-18	Dunn, Timothy	Reviewing Dodick invoices etc.;	.20 hrs
10-May-18	Dunn, Timothy	Telephone call from G. Phoenix re: timing for NDA; telephone call to G. Phoenix re: next steps;	.20 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from K. Preston re: confirmation that 30 minutes booked on May 29, 2018 for bankruptcy annulment motion;	.10 hrs
10-May-18	Dunn, Timothy	Reviewing ESG issue and drafting demand letter for payment of A/R;	.30 hrs
10-May-18	Moses, Rachel	Review correspondence from K. Preston re Motion;	.10 hrs
11-May-18	Dunn, Timothy	Telephone calls to and from G. Phoenix re: follow up on NDA;	.20 hrs
11-May-18	Dunn, Timothy	Telephone calls from and to G. Phoenix; exchange e-mails with M. Manchanda re: offer summary and drafting e-mail to creditors re: same; receiving RBC NDA;	.70 hrs
11-May-18	Dunn, Timothy	Telephone call from G. Phoenix;	.10 hrs
11-May-18	Dunn, Timothy	Telephone call from G. Phoenix re: next steps on priorities issue;	.20 hrs



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11-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: demand letter to ESG;	.20 hrs
11-May-18	Dunn, Timothy	Exchange e-mails with L. Barbosa re: payment by ESG;	.20 hrs
11-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: ESG payment amount and next steps;	.20 hrs
14-May-18	Kallish, Kenneth	Review bid summaries;	.20 hrs
14-May-18	Dunn, Timothy	Follow up on offer summary with counsel for Christensen and CFG;	.20 hrs
14-May-18	Dunn, Timothy	Telephone call to G. Phoenix; telephone call to G. Crossman;	.30 hrs
14-May-18	Dunn, Timothy	Telephone call from K. Preston;	.10 hrs
14-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: position of Phoenix and Crossman; telephone call to K. Preston; telephone call from G. Crossman;	.50 hrs
14-May-18	Dunn, Timothy	Receiving e-mail from G. Phoenix re: confirmation of agreement to accept Maynard offer;	.10 hrs
15-May-18	Dunn, Timothy	Receiving and reviewing RBC Motion Record; drafting e-mail to M. Manchanda and R. Moses re: same;	.10 hrs
15-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: CFG asset list; reviewing APA and schedules; exchange e-mails with M. Manchanda re: CFG and next steps;	1.00 hrs
16-May-18	Dunn, Timothy	Exchange series of e-mails with M. Manchanda re: revisions on Maynards offer re: CFG assets and telephone call to M. Manchanda re: same;	.50 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. McIntosh re: value of CFG assets;	.10 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: R. Dodick does not believe he is obliged to act as trustee;	.10 hrs
16-May-18	Dunn, Timothy	Exchange series of e-mails with M. Manchanda re: revisions to spreadsheet of offers; telephone call to G. Phoenix and telephone call from M. Manchanda re: RBC position on sale offers;	.40 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to G. Phoenix;	.10 hrs
16-May-18	Dunn, Timothy	Telephone call from G. Phoenix and conference call with M. Manchanda re: clarification on Maynards offer re: CFG;	.30 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from G. Phoenix re: Maynards offer; telephone call to G. Phoenix re: exclusive of CFG assets in Maynards offer;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: amendment to APA and revising APA; telephone call from G. Phoenix re: seeking instructions from client on \$105,000 and advised G. Phoenix we are proceeding in any case;	.50 hrs
16-May-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: position of his client on \$105,000 prospective price and drafting e-mail to M. Manchanda re: same;	.20 hrs



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17-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: EGS payment has been made; telephone call from M. Manchanda re: report and allocation of fees;	.40 hrs
17-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick re: does not consent to act as trustee in bankruptcy;	.10 hrs
18-May-18	Kallish, Kenneth	Email correspondence re same status;	.20 hrs
18-May-18	Dunn, Timothy	Receiving e-mail from J. Farber re: enquiries re: CFG assets and telephone call to J. Farber re: same;	.30 hrs
Our Fee:			22,089.50
GST/HST:			2,871.64
Total Fees and GST/HST:			<u>\$24,961.14</u>
Disbursements:			
	Black Binders/Binding	34.90	
	Photocopy/Document Impression	180.25	
	Search Bankruptcy - Superintendent of Bankruptcy	24.00	
	Search Corporate	8.50	
	Search Corporate - Profile Report	81.00	
	Search PPSA	42.20	
	Search Sec. 427 of Bank Act	28.00	
	Subsearch Disbursements	84.60	
	Total Disbursements:	<u>\$483.45</u>	
	GST/HST on taxable disbursements:	62.85	
		<u>\$546.30</u>	\$546.30
TOTAL DUE ON THIS ACCOUNT:			<u><u>\$25,507.44</u></u>



FILE NUMBER 4109084

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PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Kallish, Kenneth	Senior Partner	BANKRUPTCY	675.00	Tor.	3.10	\$2,092.50
Dunn, Timothy	Senior Partner	BANKRUPTCY	650.00	Tor.	30.10	\$19,565.00
Moses, Rachel	Junior Partner	LITIGATION	460.00	Tor.	0.20	\$92.00
Larkin, Hayley	Articling Stud	STUDENT	200.00	Tor.	1.70	\$340.00
				Totals:	35.1	\$22,089.50



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MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

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IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 398135

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	22,089.50
GST/HST	2,871.64
Disbursements	483.45
GST/HST on taxable disbursements	62.85
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$25,507.44

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

APPENDIX "6"

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

AFFIDAVIT OF TIMOTHY R. DUNN
(sworn May 24, 2018)

I, **TIMOTHY R. DUNN**, of the Town of Erin, in the County of Wellington, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a partner in the law firm Minden Gross LLP, lawyers for msi Spergel inc., in its capacity as the Court-appointed receiver and manager (in such capacity, the "**Receiver**"), of the assets, undertakings and property of Toronto Machine & Tool Company Limited ("**TMT Limited**") and Toronto Machine & Tool Inc. ("**TMT Inc.**") (collectively, the "**Debtors**") and, as such, I have knowledge of the matters contained in this affidavit.

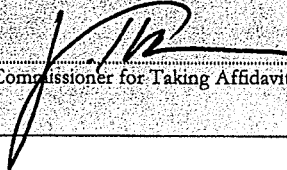
2. Attached hereto as **Exhibit "A"** and **Exhibit "B"**, respectively, are true copies of the statements of account issued by Minden Gross LLP each dated May 24, 2018 with respect to the fees and disbursements incurred by

Minden Gross in relation to the above-noted receivership for the period of February 28, 2018 to May 18, 2018 (the "**Billing Period**"). The statement of account attached as Exhibit "A" relates to TMT Limited and the statement of account attached as Exhibit "B" relates to TMT Inc.

3. During the Billing Period, the total fees billed by Minden Gross LLP were \$42,932.50, plus disbursements of \$1,206.95 and applicable taxes of \$5,700.79 for an aggregate amount of \$49,840.24. As set out in the following table, 70.3 hours were incurred by Minden Gross LLP personnel during the Billing Period, resulting in an average hourly rate of \$610.70 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
Kenneth Kallish	7.3	675.00
Timothy R. Dunn	50.7	650.00
Rachel Moses	2.1	460.00
Steven Pearlstein	5.9	550.00
Ladi Onayemi	.2	260.00
Hayley Larkin	1.7	200.00

This is Exhibit "A" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 24th
day of May, 2018.


A Commissioner for Taking Affidavits



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MINDEN GROSS LLP ¹⁴⁷
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 398136

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Company Limited

To Professional Services:		
Our Fees:	\$20,843.00	
Disbursements:	<u>723.50</u>	
Total Fees and Disbursements:	\$21,566.50	\$21,566.50
GST/HST Tax:		
On Professional Fees:	\$2,709.59	
On Taxable Disbursements:	<u>56.71</u>	
Total GST/HST Tax:	\$2,766.30	<u>2,766.30</u>
TOTAL DUE ON THIS ACCOUNT:		\$24,332.80



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

28-Feb-18	Kallish, Kenneth	Telephone conference with Mukul re background; email correspondence re meeting with proposal Trustee; review endorsement and email correspondence with Mukul re same;	.90 hrs
28-Feb-18	Moses, Rachel	Engaged re Receivership Order;	.20 hrs
1-Mar-18	Kallish, Kenneth	Review Order; review and revise termination letter; telephone conference with Receiver re go forward strategy; arrange for registration of Order on title;	1.30 hrs
1-Mar-18	Pearlstein, Steven	Email from Ken; review order and PIN; prepare Application and Acknowledgement for registration;	1.00 hrs
1-Mar-18	Flint, Valerie	Receiving instructions from T. Hachey; conducting parcel register search; saving results into DM and providing search to T. Hachey;	.30 hrs
2-Mar-18	Pearlstein, Steven	Receive and register Receiving Order;	.50 hrs
2-Mar-18	Pearlstein, Steven	Email from and to client with registered Order;	.20 hrs
5-Mar-18	Kallish, Kenneth	Email correspondence with Mukul re tax arrears, Mack Avenue and current offer;	.60 hrs
5-Mar-18	Pearlstein, Steven	Prepare additional application to register Receiving order on second property; forward for signature by client;	.50 hrs
5-Mar-18	Pearlstein, Steven	Receive and review signed application to register Receiving order on second property;	.20 hrs
5-Mar-18	Pearlstein, Steven	Register Receiving order on second property;	.40 hrs
5-Mar-18	Onayemi, Ladi	Registered Application for Court Order.	.20 hrs
5-Mar-18	Flint, Valerie	Instructions from T. Hachey; conducting parcel register search; saving results into DM and providing same to T. Hachey;	.30 hrs
21-Mar-18	Moses, Rachel	Exchange correspondence with P. Gennis re Listing Agreement;	.10 hrs
2-Apr-18	Kallish, Kenneth	Meeting with S. Pearlstein re APA; email correspondence with Receiver re lease issue and PPSA - section 2 - telephone conference with Mukul re same;	.80 hrs
2-Apr-18	Dunn, Timothy	Reviewing Property Management Agreement and drafting e-mail to M. Manchanda with comments;	.70 hrs
2-Apr-18	Pearlstein, Steven	Meet with Kalish;	.20 hrs
2-Apr-18	Pearlstein, Steven	review PINs for two properties; review Reference Plan;	.40 hrs
3-Apr-18	Kallish, Kenneth	Telephone conference with Jaffe re real estate agent issue;	.20 hrs
3-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Property Management Agreement;	.20 hrs
3-Apr-18	Pearlstein, Steven	Review title docs for Planning Act compliance;	.30 hrs

4-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: broker holding deposit of \$200,000;	.20 hrs
4-Apr-18	Pearlstein, Steven	Telephone call with Mukul and Gennis re Planning Act merger;	.40 hrs
5-Apr-18	Kallish, Kenneth	Restructurings - telephone conference with Steven re Planning Act issue;	.20 hrs
5-Apr-18	Dunn, Timothy	Telephone call to B. Jaffe;	.30 hrs
5-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: instructions on real property re: next steps on return of deposit issue;	.10 hrs
5-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: letter to counsel for broker; drafting letter to B. Jaffe;	.40 hrs
5-Apr-18	Dunn, Timothy	Reviewing revisions to Property Agreement and telephone call to M. Manchanda re: same and involvement of G. Phoenix in lease issue;	.20 hrs
6-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: position of secured party mortgage lender; drafting e-mail to M. Manchanda re: same;	.20 hrs
6-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: response to B. Jaffe letter;	.20 hrs
6-Apr-18	Dunn, Timothy	Reviewing correspondence and documents received from G. Crossman re: purported security interest of John Christenson re: 38 Milne; reviewing searches;	.40 hrs
6-Apr-18	Dunn, Timothy	Preparing draft APA;	1.10 hrs
10-Apr-18	Kallish, Kenneth	Email correspondence re teaser letter and confidentiality agreement;	.20 hrs
10-Apr-18	Dunn, Timothy	Preparing Teaser; receiving e-mail from B. Jaffe; drafting e-mail to B. Jaffe;	.50 hrs
10-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: teaser and G. Phoenix letter;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from B. Jaffe re: position of broker - wants meeting with receiver and listing agreement;	.20 hrs
10-Apr-18	Dunn, Timothy	Preparing Confidentiality Agreement;	.30 hrs
11-Apr-18	Dunn, Timothy	Revising APS; drafting e-mail to M. Manchanda;	.80 hrs
11-Apr-18	Pearlstein, Steven	Review draft APS;	1.00 hrs
12-Apr-18	Dunn, Timothy	Revising APS;	.50 hrs
12-Apr-18	Dunn, Timothy	Exchange e-mails with B. Jaffe;	.20 hrs
12-Apr-18	Dunn, Timothy	Exchange further e-mails with B. Jaffe re: request for release etc.;	.20 hrs
12-Apr-18	Dunn, Timothy	Revising APS; drafting e-mail to M. Manchanda re: same;	.30 hrs
12-Apr-18	Pearlstein, Steven	Telephone call with Philip re severance; email with comments;	.40 hrs



13-Apr-18	Dunn, Timothy	Revising APA;	.20 hrs
13-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: draft APA;	.10 hrs
13-Apr-18	Dunn, Timothy	Telephone call to G. Crossman;	.10 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disclaimer;	.20 hrs
16-Apr-18	Dunn, Timothy	Receiving list of assets and prepare disclaimer notice;	.30 hrs
16-Apr-18	Dunn, Timothy	Telephone call to G. Crossman re: J. Christensen security interest; reviewing APA and revising same; revising e-mail to M. Manchanda; telephone call to G. Phoenix;	.90 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disclaimer;	.20 hrs
16-Apr-18	Dunn, Timothy	Telephone call from G. Crossman re: position of John Christensen; telephone call to S. Pearlstein re: severance issues;	.70 hrs
17-Apr-18	Dunn, Timothy	Revising APA and e-mail to M. Manchanda;	.30 hrs
17-Apr-18	Dunn, Timothy	Exchange e-mails with K. Preston; meeting with W. Karwala and P. Gennis re: sale process; meeting with G. Phoenix re: sale to proceed with entitlement and allocation to be determined later;	.60 hrs
18-Apr-18	Dunn, Timothy	Reviewing Hilco amendments to NDA; drafting e-mail to M. Manchanda;	.20 hrs
23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: real estate agent request for appraisal; telephone call to M. Manchanda re: same and response to RBC;	.20 hrs
24-Apr-18	Pearlstein, Steven	Telephone call with Crossman;	.20 hrs
25-Apr-18	Pearlstein, Steven	Email from Spergel and Crossman re Phase II;;	.20 hrs
26-Apr-18	Dunn, Timothy	Telephone call from B. Jaffe re: release of deposit;	.10 hrs
26-Apr-18	Dunn, Timothy	Telephone call to B. Jaffe;	.10 hrs
27-Apr-18	Dunn, Timothy	Receiving e-mail from B. Jaffe's office re: Mutual Release;	.10 hrs
1-May-18	Dunn, Timothy	Receiving e-mail from B. Jaffe re: execution of Release;	.10 hrs
1-May-18	Dunn, Timothy	Exchange e-mails with B. Jaffe and drafting e-mail to M. Manchanda re: confirmation of release execution requested by W. Karwala;	.20 hrs
2-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda and drafting e-mail to B. Jaffe re: executed Release (including confirmation section);	.20 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: deposit issues;	.10 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: Non-Disclosure Agreements, bids due Monday and deposit issues;	.30 hrs
7-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: offer summary; telephone call from M. Manchanda re: next steps;	.40 hrs



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7-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA format;	.20 hrs
7-May-18	Dunn, Timothy	Drafting NDA;	.30 hrs
7-May-18	Dunn, Timothy	Telephone call to K. Preston re: timing for approval motion; drafting e-mail to R. Moses re: sale approval timing;	.20 hrs
7-May-18	Dunn, Timothy	Exchange e-mails with R. Moses re: approval issues;	.20 hrs
7-May-18	Dunn, Timothy	Drafting follow up e-mail to B. Jaffe re: need executed release and confirmation that deposit returned;	.10 hrs
8-May-18	Dunn, Timothy	Preparing closing documents;	1.00 hrs
8-May-18	Dunn, Timothy	Exchange e-mails with B. Jaffe re: execution of waiver/release and return of original deposit;	.20 hrs
8-May-18	Dunn, Timothy	Revising NDA and drafting e-mail to M. Manchanda re: same;	.20 hrs
9-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: confirmation of documents to be delivered to Christensen;	.10 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: bill summary and e-mail to G. Crossman;	.20 hrs
9-May-18	Moses, Rachel	Consideration re Receiver's Motion;	.20 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: service timing for approval materials;	.10 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from J. Lukez re: NDA issue;	.10 hrs
11-May-18	Dunn, Timothy	Receiving e-mail from K. Preston re: timing for approval motion;	.10 hrs
11-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's Motion;	.10 hrs
11-May-18	Moses, Rachel	Exchange correspondence with K. Preston re Motion;	.20 hrs
14-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: APA;	.20 hrs
14-May-18	Dunn, Timothy	Telephone call from G. Crossman re: client agreeable to Maynard offer; drafting e-mail to M. Manchanda re: same;	.30 hrs
14-May-18	Dunn, Timothy	Telephone call from K. Preston re: Bank contemplating offers;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: comments on APA and closing documents;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: no response from RBC yet and drafting of closing documents is underway;	.20 hrs
15-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: service timing issues for approval motion etc. and drafting e-mail to R. Moses re: same;	.20 hrs
15-May-18	Dunn, Timothy	Receiving e-mail from R. Moses re: short service issues and receiving e-mail from M. Manchanda re: asset listing;	.20 hrs
15-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: revisions to APA; revising closing documents;	.50 hrs

15-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's motion;	.20 hrs
16-May-18	Dunn, Timothy	Telephone call from M. Manchanda re: next steps with stakeholders and revisions to APA;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: receiver not filing the SRED audit given current priorities claims; receiving e-mail from J. Lukez re: RBC accepts Maynards offer;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: revised APA; telephone call from M. Manchanda re: revisions to APA;	.30 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. McIntosh and M. Manchanda re: timing for approval and closing; drafting e-mail to R. Moses re: court materials;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: fees approval issues and timing;	.10 hrs
16-May-18	Dunn, Timothy	Telephone call from R. Moses re: next steps for approval of sale, conduct and fees;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: report and next steps; receiving e-mail from M. Manchanda re: size of potential SRED is greater than expected - review whether it is feasible to pursue;	.20 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: report expected tomorrow in draft and subject to executed APA and enhanced deposit;	.10 hrs
16-May-18	Moses, Rachel	Exchange correspondence with M. Manchanda re Receiver's Motion;	.20 hrs
17-May-18	Dunn, Timothy	Receiving e-mail from J. Farber re: counsel for Purchaser (Maynards); drafting e-mail to J. Farber re: APA;	.20 hrs
17-May-18	Dunn, Timothy	Drafting follow up e-mail to B. Jaffe re: mutual release etc.; drafting follow up e-mail to M. Manchanda;	.20 hrs
17-May-18	Dunn, Timothy	Telephone call to J. Farber re: comments on APA; drafting e-mail to M. Manchanda re: same;	.30 hrs
17-May-18	Dunn, Timothy	Telephone call from M. Manchanda; exchange e-mails with R. Moses re: new court date etc.;	.40 hrs
17-May-18	Moses, Rachel	Engaged re correspondence exchange with Commercial List re Motion dates;	.20 hrs
17-May-18	Cavarzan, C.	Prepare fee affidavit;	.30 hrs
17-May-18	Cavarzan, C.	Prepare draft notice of motion;	.30 hrs
17-May-18	Cavarzan, C.	Prepare service list;	.50 hrs
17-May-18	Cavarzan, C.	Prepare correspondence to service list re motion record;	.30 hrs



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17-May-18	Cavarzan, C.	Prepare affidavit of service;	.20 hrs
18-May-18	Dunn, Timothy	Receiving e-mail from R. Moses re: no court time in June; receiving e-mail from B. Jaffe re: deposit still not collected by original purchaser;	.20 hrs
18-May-18	Moses, Rachel	Telephone call and exchange correspondence with M. Manchanda;	.20 hrs
18-May-18	Moses, Rachel	Prepare 9:30 Hearing Request and exchange correspondence with A. Anissimova re 9:30 Hearing;	.20 hrs
18-May-18	Moses, Rachel	Exchange correspondence with K. Preston re Receiver's Motion;	.10 hrs
18-May-18	Cavarzan, C.	Prepare 9:30 Commercial List Hearing request and correspondence to court;	.20 hrs

Our Fee:	20,843.00
GST/HST:	2,709.59

Total Fees and GST/HST:	<hr/>	\$23,552.59
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Disbursements:

Agent Service/Filing/Registration Fees	185.00
File Notice of Motion - Non Taxable	160.00
Writ Search (OWL/CSP)	130.00
Litigation Transaction Levy	100.00
Register Document General - Non Taxable	127.30
Registration Service Fees (Teraview)	21.20

Total Disbursements:	<hr/>	\$723.50
GST/HST on taxable disbursements:		56.71

<hr/>	\$780.21	\$780.21
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TOTAL DUE ON THIS ACCOUNT:	<hr/>	\$24,332.80
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PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Kallish, Kenneth	Senior Partner	BANKRUPTCY	675.00	Tor.	4.20	\$2,835.00
Dunn, Timothy	Senior Partner	BANKRUPTCY	650.00	Tor.	20.60	\$13,390.00
Moses, Rachel	Junior Partner	LITIGATION	460.00	Tor.	1.90	\$874.00
Pearlstein, Steven	Senior Partner	REAL ESTATE	550.00	Tor.	5.90	\$3,245.00
ONAYEMI, LADI	Junior Assoc	REAL ESTATE	260.00	Tor.	0.20	\$52.00
Cavarzan, C.	Clerk-Liti	LITI. CLERKS	180.00	Tor.	1.80	\$324.00
Flint, Valerie	Clerk-Liti	LITI. CLERKS	205.00	Tor.	0.60	\$123.00
				Totals:	35.2	\$20,843.00



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www.mindengross.com

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IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 398136

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

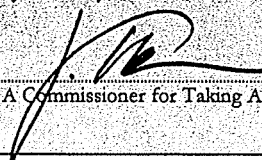
msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	20,843.00
GST/HST	2,709.59
Disbursements	723.50
GST/HST on taxable disbursements	56.71
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$24,332.80

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

This is Exhibit "B" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 24th
day of May, 2018.



.....
A Commissioner for Taking Affidavits



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MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
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IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT

INVOICE # 398135

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Inc.

To Professional Services:		
Our Fees:	\$22,089.50	
Disbursements:	483.45	
Total Fees and Disbursements:	<u>\$22,572.95</u>	\$22,572.95
 GST/HST Tax:		
On Professional Fees:	\$2,871.64	
On Taxable Disbursements:	<u>62.85</u>	
Total GST/HST Tax:	\$2,934.49	<u>2,934.49</u>
 TOTAL DUE ON THIS ACCOUNT:		 \$25,507.44

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

2-Mar-18	Kallish, Kenneth	Telephone conference with Mukul re removing property from premises by owner;	.20 hrs
5-Mar-18	Moses, Rachel	Telephone call with M. Manchanda re marketing process;	.10 hrs
7-Mar-18	Kallish, Kenneth	Review terms of proposed invoice re sale of inventory; telephone conference with Mukul re same and revise;	.80 hrs
12-Mar-18	Kallish, Kenneth	Email correspondence with Receiver re position of real estate agent;	.20 hrs
12-Mar-18	Dunn, Timothy	Reviewing background material and e-mail from M. Manchanda re: issue of whether vehicle can be released by receiver the leasor;	.30 hrs
12-Mar-18	Dunn, Timothy	Reviewing PPSA search, lease agreement and consider PMSI requirements; telephone call to M. Manchanda re: same;	.80 hrs
12-Mar-18	Dunn, Timothy	Drafting e-mail to K. Kallish;	.10 hrs
13-Mar-18	Kallish, Kenneth	Review emails re SKF issues and telephone conference with Mukul re same and other estate issues;	.40 hrs
13-Mar-18	Kallish, Kenneth	Draft letter to real estate agent;	.20 hrs
13-Mar-18	Dunn, Timothy	Reviewing PPSA and s.46(4) cases and preparing e-mail to M. Manchanda re: deficiencies with Donway financing statement and advising that the same would likely be cured;	.40 hrs
13-Mar-18	Dunn, Timothy	Telephone call from M. Manchanda re: review of Donway security; revising e-mail to M. Manchanda;	.30 hrs
19-Mar-18	Kallish, Kenneth	Telephone conference with Receiver re certificate to RBC - \$30,000;	.20 hrs
27-Mar-18	Kallish, Kenneth	Consider Certified Fixture lease and email correspondence with Receiver re same;	.40 hrs
27-Mar-18	Larkin, Hayley	Research PPSA section 2	.20 hrs
29-Mar-18	Larkin, Hayley	Research PPSA section 2	.20 hrs
2-Apr-18	Dunn, Timothy	Meeting with K. Kallish re: receivership issues and next steps;	.20 hrs
2-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: RAS agreement;	.20 hrs
2-Apr-18	Larkin, Hayley	Research for KLK	1.30 hrs
3-Apr-18	Dunn, Timothy	Reviewing file;	.20 hrs
4-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: PPSA priority of lease issues and exchange e-mails with K. Kallish re: same;	.20 hrs
4-Apr-18	Dunn, Timothy	Reviewing file, equipment lease and priorities issue and telephone call to M. Manchanda re: same; meeting with K. Kallish re: next steps;	.50 hrs
4-Apr-18	Dunn, Timothy	Drafting e-mail to K. Preston re: RBC security;	.10 hrs

5-Apr-18	Dunn, Timothy	Telephone call from G. Phoenix re: lease issue and allegation that leased assets are subject to security interest;	.30 hrs
5-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda;	.10 hrs
6-Apr-18	Dunn, Timothy	Drafting e-mail to G. Phoenix re: timing for sale process; receiving e-mail from K. Preston re: RBC security;	.20 hrs
6-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda;	.10 hrs
6-Apr-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: lease of equipment issue; exchange e-mails with M. Manchanda re: same;	.40 hrs
9-Apr-18	Dunn, Timothy	Receiving RBC security and receiving e-mail from M. Manchanda re: Christensen claim; telephone call re: same; telephone call to R. Dodick re: only unsecured creditor therefore can't get more info than ordinary disclosure;	.80 hrs
9-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: teaser; exchange e-mails with M. Manchanda re: same;	.20 hrs
9-Apr-18	Dunn, Timothy	Telephone call from R. Dodick;	.10 hrs
9-Apr-18	Dunn, Timothy	Receiving letter from G. Phoenix re: position of CFG/AG re: certain equipment in possession of receiver;	.30 hrs
10-Apr-18	Dunn, Timothy	Telephone call to R. Dodick; drafting e-mail to M. Manchanda re: G. Phoenix letter and legal analysis;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from R. Dodick re: role as proposal trustee for Inc. but creditor for both Inc. and Limited;	.30 hrs
10-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: disputed equipment issue;	.20 hrs
10-Apr-18	Dunn, Timothy	Reviewing equipment lease issue with CFG; research PPSA and telephone call to M. Manchanda re: same; telephone call to K. Preston;	1.10 hrs
10-Apr-18	Dunn, Timothy	Telephone call to G. Phoenix re: CFG equipment issue; drafting e-mail to K. Preston;	.20 hrs
10-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: CFG issue and proposed solution on sale of equipment;	.20 hrs
10-Apr-18	Dunn, Timothy	Receiving e-mails from R. Dodick;	.20 hrs
11-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: update on discussion with RBC counsel re: equipment lease security issue;	.10 hrs
11-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: CFG issue and next steps;	.10 hrs
11-Apr-18	Dunn, Timothy	Drafting follow up e-mail to G. Phoenix;	.10 hrs
11-Apr-18	Dunn, Timothy	Telephone call from G. Phoenix re: en bloc sale;	.30 hrs
11-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: comments on claim by CFG and concern with veracity of documents;	.30 hrs

13-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda; receiving and reviewing e-mail from G. Phoenix re: additional information; receiving and reviewing teaser document;	.40 hrs
13-Apr-18	Dunn, Timothy	Drafting response to G. Phoenix re: sale process and timing and drafting e-mail to K. Preston re: position of G. Phoenix;	.30 hrs
16-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: update with CFG and G. Crossman;	.20 hrs
17-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps; exchange e-mails with M. Manchanda re: bankruptcy of Toronto Inc. and drafting e-mail to R. Dodick re: same;	.40 hrs
17-Apr-18	Dunn, Timothy	Drafting e-mail to R. Dodick re: seeking confirmation that Toronto Inc. is bankrupt;	.10 hrs
18-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Toronto Inc. bankruptcy status and exchange e-mails with R. Dodick re: same;	.30 hrs
18-Apr-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: confirmation of sale process steps;	.20 hrs
18-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: no deemed bankruptcy on HST deemed trust issue; receiving e-mail from M. Manchanda re: Hilco comments on NDA; receiving e-mail from M. Manchanda re: overpayment by vendor;	.30 hrs
18-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re same;	.10 hrs
18-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: deemed trust issues and response to Hilco and return of overpaid A/R;	.30 hrs
18-Apr-18	Dunn, Timothy	Receiving and reviewing Report of Proposal Trustee re: Toronto Inc.;	.20 hrs
19-Apr-18	Dunn, Timothy	Research BIA re: deemed trust priority issues and reviewing CRA statements re: same;	.60 hrs
19-Apr-18	Dunn, Timothy	Drafting e-mail to K. Preston re: CRA deemed trust issues;	.10 hrs
19-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: CRA issues; research BIA re: deemed trust;	.30 hrs
19-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: HST priority issues;	.10 hrs
20-Apr-18	Kallish, Kenneth	Email correspondence re HST/source deduction arrears;	.30 hrs
20-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: deemed trust issues;	.20 hrs
20-Apr-18	Dunn, Timothy	Telephone call from K. Preston re: deemed trust issues and RBC will likely seek to bankrupt Inc.;	.30 hrs
23-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: bankruptcy re: HST revenue; receiving e-mail from R. Dodick re: request for interim R&D;	.20 hrs
23-Apr-18	Dunn, Timothy	Telephone call to M. Manchanda re: Callidus case affect on secured creditors;	.20 hrs

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23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda and reviewing draft e-mail to RBC re: deemed trust issue;	.30 hrs
23-Apr-18	Dunn, Timothy	Telephone call from M. Manchanda re: account matters; exchange e-mails with M. Manchanda re: appraisals;	.30 hrs
23-Apr-18	Dunn, Timothy	Exchange e-mails with K. Preston re: RBC proceeding to bankrupt Inc.	.20 hrs
23-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: CRA deemed trust issue;	.10 hrs
23-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: whether consent of receiver is required for RBC to proceed with motion to bankrupt Inc.;	.20 hrs
24-Apr-18	Dunn, Timothy	Reviewing Appointment Order and drafting e-mail to M. Manchanda re: same;	.20 hrs
25-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda and telephone call to M. Manchanda re: EGS;	.30 hrs
25-Apr-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: set off issue with EGS;	.10 hrs
26-Apr-18	Dunn, Timothy	Research BIA re: set-off and drafting e-mail to M. Manchanda re: EGS set-off claim;	.40 hrs
26-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps with EGS;	.20 hrs
27-Apr-18	Dunn, Timothy	Receiving draft letter to EGS and reviewing same;	.20 hrs
27-Apr-18	Dunn, Timothy	Reviewing proposal letter to EGS and drafting e-mail to M. Manchanda re: suggested amendments;	.20 hrs
27-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: set-off issue and release of deposit issue;	.20 hrs
27-Apr-18	Dunn, Timothy	Receiving e-mails from M. Manchanda re: EGS collection issue;	.20 hrs
27-Apr-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: mutual release;	.10 hrs
30-Apr-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: Mutual Release and drafting e-mail to B. Jaffe re: same;	.20 hrs
1-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda;	.20 hrs
3-May-18	Dunn, Timothy	Telephone call from M. Manchanda;	.10 hrs
3-May-18	Dunn, Timothy	Telephone call to M. Manchanda re next steps;	.10 hrs
3-May-18	Dunn, Timothy	Drafting e-mail to K. Preston re: motion to annul bankruptcy;	.10 hrs
4-May-18	Dunn, Timothy	Telephone call from K. Preston re: motion to annul; reviewing proposed trustee report and drafting e-mail to K. Preston re: same;	.60 hrs
7-May-18	Dunn, Timothy	Exchange e-mails with K. Preston re: timing for bankruptcy and sale approval;	.20 hrs



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8-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA distribution and drafting e-mails to G. Phoenix and G. Crossman re: same;	.30 hrs
8-May-18	Dunn, Timothy	Revising NDAs; drafting e-mails to G. Phoenix and R. Crossman; receiving e-mail from M. Manchanda re: RBC NDA;	.30 hrs
8-May-18	Dunn, Timothy	Receiving and reviewing e-mail from K. Preston re: RBC motion to annul bankruptcy and reviewing draft Affidavit re: same;	.30 hrs
8-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick re: offer summary request;	.10 hrs
8-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick;	.10 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with R. Dodick;	.20 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: next steps with CFG and exchange e-mails with G. Phoenix re: NDA; exchange e-mails with R. Moses re: approval motion and consider next steps;	.50 hrs
9-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: NDA to be signed by Bank; exchange e-mails with G. Crossman re: NDA by T. Christensen;	.30 hrs
9-May-18	Dunn, Timothy	Telephone call to M. Manchanda re: next steps on receivable collection etc.; exchange e-mails with G. Crossman re: dating of NDA and next steps;	.40 hrs
9-May-18	Dunn, Timothy	Telephone call to G. Phoenix re: NDA and next steps;	.10 hrs
10-May-18	Dunn, Timothy	Telephone calls from and to K. Preston; telephone call to M. Manchanda re: NDA issues and motion timing;	.50 hrs
10-May-18	Dunn, Timothy	Reviewing Affidavit of Monteforte re: annulling bankruptcy and exchange e-mails with M. Manchanda re: timing for motion and drafting e-mail to K. Preston re: same;	.30 hrs
10-May-18	Dunn, Timothy	Reviewing Dodick invoices etc.;	.20 hrs
10-May-18	Dunn, Timothy	Telephone call from G. Phoenix re: timing for NDA; telephone call to G. Phoenix re: next steps;	.20 hrs
10-May-18	Dunn, Timothy	Receiving e-mail from K. Preston re: confirmation that 30 minutes booked on May 29, 2018 for bankruptcy annulment motion;	.10 hrs
10-May-18	Dunn, Timothy	Reviewing ESG issue and drafting demand letter for payment of A/R;	.30 hrs
10-May-18	Moses, Rachel	Review correspondence from K. Preston re Motion;	.10 hrs
11-May-18	Dunn, Timothy	Telephone calls to and from G. Phoenix re: follow up on NDA;	.20 hrs
11-May-18	Dunn, Timothy	Telephone calls from and to G. Phoenix; exchange e-mails with M. Manchanda re: offer summary and drafting e-mail to creditors re: same; receiving RBC NDA;	.70 hrs
11-May-18	Dunn, Timothy	Telephone call from G. Phoenix;	.10 hrs
11-May-18	Dunn, Timothy	Telephone call from G. Phoenix re: next steps on priorities issue;	.20 hrs

11-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: demand letter to ESG;	.20 hrs
11-May-18	Dunn, Timothy	Exchange e-mails with L. Barbosa re: payment by ESG;	.20 hrs
11-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: ESG payment amount and next steps;	.20 hrs
14-May-18	Kallish, Kenneth	Review bid summaries;	.20 hrs
14-May-18	Dunn, Timothy	Follow up on offer summary with counsel for Christensen and CFG;	.20 hrs
14-May-18	Dunn, Timothy	Telephone call to G. Phoenix; telephone call to G. Crossman;	.30 hrs
14-May-18	Dunn, Timothy	Telephone call from K. Preston;	.10 hrs
14-May-18	Dunn, Timothy	Exchange e-mails with M. Manchanda re: position of Phoenix and Crossman; telephone call to K. Preston; telephone call from G. Crossman;	.50 hrs
14-May-18	Dunn, Timothy	Receiving e-mail from G. Phoenix re: confirmation of agreement to accept Maynard offer;	.10 hrs
15-May-18	Dunn, Timothy	Receiving and reviewing RBC Motion Record; drafting e-mail to M. Manchanda and R. Moses re: same;	.10 hrs
15-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: CFG asset list; reviewing APA and schedules; exchange e-mails with M. Manchanda re: CFG and next steps;	1.00 hrs
16-May-18	Dunn, Timothy	Exchange series of e-mails with M. Manchanda re: revisions on Maynards offer re: CFG assets and telephone call to M. Manchanda re: same;	.50 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. McIntosh re: value of CFG assets;	.10 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: R. Dodick does not believe he is obliged to act as trustee;	.10 hrs
16-May-18	Dunn, Timothy	Exchange series of e-mails with M. Manchanda re: revisions to spreadsheet of offers; telephone call to G. Phoenix and telephone call from M. Manchanda re: RBC position on sale offers;	.40 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to G. Phoenix;	.10 hrs
16-May-18	Dunn, Timothy	Telephone call from G. Phoenix and conference call with M. Manchanda re: clarification on Maynards offer re: CFG;	.30 hrs
16-May-18	Dunn, Timothy	Receiving e-mail from G. Phoenix re: Maynards offer; telephone call to G. Phoenix re: exclusive of CFG assets in Maynards offer;	.20 hrs
16-May-18	Dunn, Timothy	Drafting e-mail to M. Manchanda re: amendment to APA and revising APA; telephone call from G. Phoenix re: seeking instructions from client on \$105,000 and advised G. Phoenix we are proceeding in any case;	.50 hrs
16-May-18	Dunn, Timothy	Exchange e-mails with G. Phoenix re: position of his client on \$105,000 prospective price and drafting e-mail to M. Manchanda re: same;	.20 hrs



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17-May-18	Dunn, Timothy	Receiving e-mail from M. Manchanda re: EGS payment has been made; telephone call from M. Manchanda re: report and allocation of fees;	.40 hrs
17-May-18	Dunn, Timothy	Receiving e-mail from R. Dodick re: does not consent to act as trustee in bankruptcy;	.10 hrs
18-May-18	Kallish, Kenneth	Email correspondence re same status;	.20 hrs
18-May-18	Dunn, Timothy	Receiving e-mail from J. Farber re: enquiries re: CFG assets and telephone call to J. Farber re: same;	.30 hrs

Our Fee:	22,089.50
GST/HST:	2,871.64
Total Fees and GST/HST:	<u>\$24,961.14</u>

Disbursements:

Black Binders/Binding	34.90	
Photocopy/Document Impression	180.25	
Search Bankruptcy - Superintendent of Bankruptcy	24.00	
Search Corporate	8.50	
Search Corporate - Profile Report	81.00	
Search PPSA	42.20	
Search Sec. 427 of Bank Act	28.00	
Subsearch Disbursements	84.60	
Total Disbursements:	<u>\$483.45</u>	
GST/HST on taxable disbursements:	62.85	
	<u>\$546.30</u>	\$546.30

TOTAL DUE ON THIS ACCOUNT: \$25,507.44



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PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Kallish, Kenneth	Senior Partner	BANKRUPTCY	675.00	Tor.	3.10	\$2,092.50
Dunn, Timothy	Senior Partner	BANKRUPTCY	650.00	Tor.	30.10	\$19,565.00
Moses, Rachel	Junior Partner	LITIGATION	460.00	Tor.	0.20	\$92.00
Larkin, Hayley	Articling Stud	STUDENT	200.00	Tor.	1.70	\$340.00
				Totals:	35.1	\$22,089.50

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**MINDEN
GROSS** LLP

MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

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IN ACCOUNT WITH
DATE 24-May-18
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 398135

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	22,089.50
GST/HST	2,871.64
Disbursements	483.45
GST/HST on taxable disbursements	62.85
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$25,507.44

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

APPENDIX “7”

District of Ontario
 Division 09 - Toronto
 Court No. 31-458440
 Estate No. 31-458440

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**In the matter of the receivership of
 Toronto Machine & Tool Inc.
 of the City of Toronto, in the Province of Ontario
 Receiver's Statement of Receipts and Disbursements
 As at May 18, 2018**

RECEIPTS

Asset Realization

Cash in bank	\$ 44,234.20	
Cash on hand	209.91	
Accounts receivable	371,947.34	
Sale of inventory	<u>217,632.21</u>	\$ 634,023.66

Miscellaneous

HST collected	<u>28,292.24</u>	<u>28,292.24</u>
---------------	------------------	------------------

TOTAL RECEIPTS

662,315.90

DISBURSEMENTS

Fees Paid

To official receiver	<u>70.00</u>	70.00
----------------------	--------------	-------

Federal and Provincial taxes

HST paid on disbursements exclusive of fees	431.90	
HST on Receiver/Agent's Fees	<u>6,476.12</u>	6,908.02

Miscellaneous

Casual labour	2,677.50	
Purchases	1,152.77	
Search Fees	74.60	
Bank charges	15.00	
GST/HST remitted	21,348.47	
Change of locks	812.50	
Redirection of mail	161.65	
Receiver's fees and costs	49,816.25	
Ascend License Fee	275.00	
HST on Ascend License Fee	<u>35.75</u>	76,369.49

TOTAL DISBURSEMENTS

83,347.51

Net Receipts over Disbursements

\$ 578,968.39

202
1604

District of Ontario
Division 09 - Toronto
Court No. 31-458441
Estate No. 31-458441

In the matter of the receivership of
Toronto Machine & Tool Company Limited
of the City of Scarborough, in the Province of Ontario
Receiver's Statement of Receipts and Disbursements
As at May 18, 2018

RECEIPTS

Asset Realization		
Cash in bank	\$ 6,177.52	\$ 6,177.52
Miscellaneous		
Advance from secured creditors	30,000.00	30,000.00

TOTAL RECEIPTS 36,177.52

DISBURSEMENTS

Fees Paid		
To official receiver	70.00	70.00
Advertising re offers	1,630.77	1,630.77
Premium		
Insurance	5,006.61	5,006.61
Federal and Provincial taxes		
HST paid on disbursements exclusive of fees	3,405.35	3,405.35
Miscellaneous		
Bank charges	15.00	
Utilities	10,729.20	
Appraisal fees	10,950.00	
Ascend License Fee	275.00	
Environmental consultants fees	3,000.00	
HST on Ascend License Fee	35.75	25,004.95

TOTAL DISBURSEMENTS 35,117.68

Net Receipts over Disbursements \$ 1,059.84

CONFIDENTIAL APPENDIX 1

FILED SEPARATELY WITH THE COURT

CONFIDENTIAL APPENDIX 2

FILED SEPARATELY WITH THE COURT

CONFIDENTIAL APPENDIX 3

FILED SEPARATELY WITH THE COURT

CONFIDENTIAL APPENDIX 4

FILED SEPARATELY WITH THE COURT

CONFIDENTIAL APPENDIX 5

FILED SEPARATELY WITH THE COURT

APPENDIX “4”

**TO SECOND REPORT
OF THE RECEIVER**



June 7, 2018

msi Spergel
505 Consumers Road, Suite 200,
Toronto, Ontario,
M2J 4V8

ATTENTION: Ms. Frieda Kanaris

**RE: Updated Phase II Environmental Site Assessment (ESA)
38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario
Altech Reference No. 6162-18**

Dear Madam,

Please find attached the draft report for the Updated Phase II Environmental Site Assessment (ESA) conducted by Altech at the above location.

If you have any questions or concerns, please do not hesitate to contact the undersigned.

Yours very truly,

ALTECH Environmental Consulting Ltd.

A handwritten signature in black ink, appearing to read "Chad Stewart". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Chad Stewart, P.Eng., QP-ESA
Manager
Site Investigation and Remediation Services

**Updated Phase II Environmental
Site Assessment**

**38 Milne Avenue and 57 Mack
Avenue, Toronto, ON**

Prepared for
msi Spergel

Project: 6162-18



ALTECH Environmental Consulting Ltd.

12 Banigan Drive
Toronto, ON, Canada M4H 1E9
Phone: (416) 467-5555
Fax: (416) 467-9824
Toll Free: 1-800-323-4937
www.altech-group.com

June 7, 2018

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EXECUTIVE SUMMARY

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel to complete an Updated Phase II Environmental Site Assessment (ESA) of the property with the municipal addresses of 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario. This assessment was completed as per the applicable CSA Standard Z769-00.

This report does not meet the format specified under Ontario Ministry of the Environment and Climate Change (MOECC) Brownfields Regulation 153/04 (as amended), because it is not intended to support the filing of a Record of Site Condition (RSC). An RSC is often required during re-development projects, notably if a more sensitive land use is proposed at a property (i.e. commercial to residential). Altech understands that an RSC is not required at this time.

The objective of this Updated Phase II ESA was to complete an adequate scope of work of soil and groundwater sampling to confirm or deny the current presence of actual contamination that may be associated with the environmental concerns which were identified in a recent Phase I ESA Update completed by Altech (April, 2018). The following features of potential environmental concern were identified:

- The rectangular, steel, aboveground storage tank behind the building at 38 Milne Avenue is an environmental concern that warrants further investigation to confirm the current soil and groundwater conditions around it.
- The buildings appear to have been used for the same industrial manufacturing operations since the previous Phase I ESA in 2015. Resultantly, incidental spills of oils and associated staining have continued since then – with the continued use of adsorbents to manage these spills. Current soil and groundwater conditions should be investigated to determine if there have been any recent impacts.
- Suspected non-friable ACBMs were observed within the site building, during the site inspection. If ACBMs are in poor condition or damaged during renovation, they may produce airborne asbestos fibres, which could cause adverse health impacts to persons in the area.
- Due to the age of the building, lead and mercury may be present, although no specific observations of these materials were made in the building.

Six boreholes (designated as BH1 to BH6) were advanced to a maximum depth of 7.62 metres below ground surface (mbgs) (20 feet bgs), on the subject site. Two (2) monitoring wells were installed (designated as BH1/MW1 and BH2/MW2) to a maximum depth of 6.10 mbgs (20 feet bgs) in the boreholes indicated. BH1/MW1 was advanced along the south eastern edge of the building located at 38 Milne Avenue, BH2/MW2 was advanced along the north western edge (rear) of the building located at 38 Milne Avenue, BH3 and BH4 were advanced near the north western and north eastern corners of the fenced in work space located at 38 Milne Avenue, BH5 was advanced along the southern edge of the building located at 57 Mack Avenue, and BH6 was advanced along the northwestern edge of the building located at 57 Mack Avenue.

The soil and groundwater Standards deemed applicable to the site, are the MOECC Table 3 *Full depth Generic Site Condition Standards in a Non-Potable Groundwater Condition for Residential/Parkland/Institutional Property Use*, with fine-medium textured soils (MOECC,

Apr. 15, 2011). These standards were used for comparison of analytical results for the following Contaminants of Concern (COC): volatile organic compounds (VOCs), petroleum hydrocarbons (PHC) fractions F1-F4, and benzene, toluene, ethylbenzene and xylene (BTEX).

Conclusions

The soil samples collected from BH1, BH2, BH3, BH4, BH5, and BH6 and submitted for laboratory analysis, were within the MOECC Table 3 Standards for all parameters assessed, with the exception of:

- One soil sample (BH5 SS3 15 ft), exceeded the MOECC Table 3 Standards for Trichloroethylene (TCE).

The groundwater samples collected from 5436-MW1 (in March, 2018) and 6162-MW1 and submitted for laboratory analysis, were within the MOECC Table 3 Standards for all parameters assessed.

Recommendations

- Altech recommends delineation of the extent of the trichloroethylene contamination in the soil in the vicinity of BH5.
- It is also recommended that a remediation plan to remove the TCE impacts from the subject site be developed.

1.0 INTRODUCTION

1.1 Background

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel to complete an Updated Phase II Environmental Site Assessment (ESA) of the property with the municipal addresses of 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario. A Site Location Map and Site Sketch with Sampling Locations are included in Appendix A as Figures 1 and Figure 2, respectively.

In April 2018, Altech completed a Phase I ESA Update at 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario. The following features of potential environmental concern were identified:

- The rectangular, steel, aboveground storage tank behind the building at 38 Milne Avenue is an environmental concern that warrants further investigation to confirm the current soil and groundwater conditions around it.
- The buildings appear to have been used for the same industrial manufacturing operations since the previous Phase I ESA in 2015. Resultantly, incidental spills of oils and associated staining have continued since then – with the continued use of adsorbents to manage these spills. Current soil and groundwater conditions should be investigated to determine if there have been any recent impacts.
- Suspected non-friable ACBMs were observed within the site building, during the site inspection. If ACBMs are in poor condition or damaged during renovation, they may produce airborne asbestos fibres, which could cause adverse health impacts to persons in the area.
- Due to the age of the building lead and mercury may be present, although no specific observations of these materials were made in the building.

Altech has completed this Updated Phase II ESA, to investigate the soil quality at the subject site to confirm or deny the presence of contamination on the site, which potentially resulted from the above-noted concerns.

An Altech representative was on-site on May 9, 2018, and subsequent following, to complete the required field work for this project.

1.2 Project Objectives and Scope of Work

The purpose of the assessment is to provide an objective, independent, professional opinion of the potential environmental risks, if any, associated with the subject site. The assessment included the following scope of work:

- Advancement of six (6) boreholes to a maximum depth of 6.1 metres (20 feet) below ground surface (bgs) on the exterior of the subject site, using a track-mounted drill-rig. Two of the boreholes were completed with monitoring wells, to a maximum depth of 6.1 metres (20 feet) below ground surface (bgs) for groundwater sampling;

- Collection of soil samples, field screening of soil samples for evidence of impact. Field screening evidence of soil impact included any of the following: strong hydrocarbon odours, staining in soil, any debris present, or high volatile organic compound (VOC) measurements with an organic vapour meter. Selection of one sample from each borehole for analysis of volatile organic compounds (VOCs), petroleum hydrocarbons (PHCs) and benzene, toluene, ethylbenzene and xylenes (BTEX);
- Groundwater sampling and analyses was originally part of the proposed scope of work, however groundwater was not encountered within the monitoring wells within sufficient time to complete analyses for the preparation of this report (discussed further below);
- Submission of selected soil samples to an accredited laboratory for analysis on a standard turnaround (5-7 business days). This scope of work included analysis of six (6) soil samples for VOCs, PHCs and BTEX;
- Preparation of a written Updated Phase II ESA report. The report will generally comply with the format specified in the CSA Standard Z768 for Phase II ESA. Laboratory analytical results will be compared to the currently applicable MOECC Generic Site Condition Standards (updated as of April 15, 2011).

2.0 SITE DESCRIPTION

The subject site is located between Mack Avenue to the north and Milne Avenue to the south and east of Wolcott Avenue. The subject site is rectangular in shape with a total area of approximately 6,000 square meters (approximately 64,580 square feet). The subject site contains two industrial buildings with building footprints of 1,950 square meters (approximately 21,000 square feet) for the south building, and 16,000 square feet (1,486 square meters) for the north building. The buildings are currently occupied by Toronto Machine & Tool Company Ltd., however no operations are currently taking place onsite. The site previously manufactured steel components (e.g. rings). Computer-numerical-control (CNC) machines were observed in the production areas of both buildings.

The buildings were built in the early 1960's and are constructed of cinderblocks and brick veneer with flat roofs. Office space occupies the front of the buildings while the majority of the buildings are occupied by production areas. A shipping and receiving area was present at the back of the building of 38 Milne Avenue and a storage area was observed at the back of the building of 57 Mack Avenue.

Vehicular access to the subject site is available from both Milne Avenue and Mack Avenue. Asphalt pavement surrounds the building with parking found to the north and south of the subject site

The housekeeping of the building is generally fair. The majority of the walls of the building were relatively clean and uncontaminated during the time of the site inspection. Metal shavings were observed in a few sections of the concrete floor. Water-stained ceiling tiles were observed in the office areas. No evidence of ACBMs, UFFI, lead, mercury, PCBs or mould was observed on the subject site.

The site building was heated and cooled by natural gas-fired heating ventilating and air conditioning (HVAC) equipment, located on the roof, as well as by ceiling-suspended air handlers in the production areas of each building. Access to the roof was unavailable during the time of the site inspection.

A Site Location Map and Site Sketch with Sampling Points are included as Figures 1 and 2, in Appendix A.

3.0 METHODOLOGY

3.1 Visual Assessment

The investigation has been performed in accordance with prevailing practices used in the environmental assessment industry, and generally accepted standards for environmental investigations. The methodology for the Updated Phase II ESA is generally consistent with the Canadian Standards Association standard Z769-00, with specifics of the scope and procedures described in subsequent sections of this report. This Updated Phase II ESA is not intended to meet the requirements of O. Reg. 153/04 as amended, because it is not intended to be used for the preparation of a Record of Site Condition (RSC). An RSC is often required during re-development projects, notably if a more sensitive land use is proposed at a property (i.e. commercial to residential). A site sketch, including the sampling locations, is presented as Figure 2 in Appendix A.

The following public utilities were contacted for physical plant locates prior to the start of drilling:

1. Local Telephone Company.
2. Local Natural Gas Company.
3. Local Cable Company.
4. Municipal Water and Sewer.
5. Hydro.

Additionally, a private utility locating company was retained to identify any other subsurface utilities at the subject site.

3.2 Subsurface Soil Sampling

Six boreholes (designated as BH1/MW1, BH2/MW2, BH3, BH4, BH5, and BH6) were advanced to a maximum depth of 6.1 metres below ground surface (mbgs) (20 feet bgs), on the exterior of the subject site.

All boreholes were advanced on the exterior of the subject site using a track-mounted Geoprobe 6620 DT, equipped with dual tube sampling. Continuous soil samples were collected, in 1.5 metre sample lengths. Soil classification and observations of debris, volatile odours, discolouration, and/or staining were noted from the samples.

Soil samples that contained the most evidence of potential contamination from each borehole were selected, and submitted to the laboratory for analysis of parameters including VOCs, PHC fractions F1 to F4 and BTEX.

3.3 Soil Sample Collection, Preservation and Transport

Soil samples were retrieved from various depth intervals in each borehole. All soil samples were collected and field preserved in accordance with the instructions provided by the laboratory, Paracel Laboratories Ltd. Soil selected for PHC fraction F1 and VOC analysis were transferred directly from the soil core using a new, clean, *Terracore* sampler into new, clean, 40 ml clear

glass vials with Teflon lined lids. Each vial contained 10 ml of methanol, as prepared by the laboratory. Soil selected for PHC fractions F2 to F4 analysis was transferred directly into 120 ml glass jars.

Soil from each depth interval within the test pits was placed into clean, sealed, 18 x 20 centimetre heavy polyethylene bags so that approximately one quarter of the bag was full, with some headspace in the bag. Any lumps of soil within the bag were gently massaged and broken up by hand. The sample was then monitored for combustible soil vapours accumulated in the headspace. Samples were selected for laboratory analysis on the basis of the most evidence of adverse impact, from field-testing for combustible vapours, and any visual and olfactory evidence of impact.

The samples were labelled with the following information:

- A site reference number (6162-18);
- A borehole (BH#) reference number for placement of the sample at the site; and
- A sample liner reference (SS1) and depth interval range from which the sample was retrieved.

3.4 Groundwater Sampling and Preservation

Two monitoring wells (MW1 and MW2) were installed during this investigation; MW1 was screened from a depth of 2.6 to 5.6 mbgs (8.5 to 18.5 feet) and MW2 was screened from a depth of 2.7 to 5.8 mbgs (9 to 19 feet) to capture the groundwater table.

MW1 and MW2 were constructed using 2" diameter schedule 40 PVC piping. A 40 micrometre slotted well screening pipe was used at the bottom of the well; with 3.0 metres (10 feet) of screen.

Clean graded sand was placed around each well screen up to at least 0.60 metres above the top of the screen. A bentonite seal was then placed above the sand and up to approximately 0.20 mbgs. A flush mount protective case was secured with concrete to the existing grade. A compression-sealed J-Plug was installed at the top of the monitoring wells.

The monitoring wells were accessed to measure the depth to groundwater level, no groundwater was encountered within the wells on the separate dates: May 9th, May 14th, May 17th, and May 23rd. A very small volume of groundwater was found in MW1 on May 29, 2018. Groundwater conditions at the site are discussed in Section 4.2.3 below.

3.5 Selection of Soil Standard for the Site

The soil and groundwater Standards that were deemed applicable to the site were the *Full depth Generic Site Condition Standards in a Non-Potable Groundwater Condition for Residential/Parkland/Institutional Property Use*, with medium to fine textured soils (MOECC, Apr. 15, 2011). This was determined as follows:

The MOECC document *Soil, Ground Water [sic] and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act* (April 15, 2011) outlines criteria for five applicable property types:

- Full Depth Background criteria;
- Full Depth Generic criteria;
- Stratified depth criteria;
- Shallow Soils Generic criteria; and,
- Generic criteria for use within 30 m of a Water Body.

Comparison of the analytical results to the Full Depth Generic approach was selected for this site, because it is not a shallow soil site, is not near a water body, does not require stratified soil and does not need to be compared to background criteria.

Two types of groundwater conditions are recognized in the *Standards*:

- Potable groundwater; and,
- Non-potable groundwater.

Comparison of the analytical results to the non-potable groundwater criteria was selected for this site, as municipal water sourced from Lake Ontario is the source of drinking water in the Toronto area, and no domestic or municipal potable water MOECC wells, were identified in the surrounding area.

Under non-potable groundwater conditions, two types of site use are recognized in the *Standards*:

- Residential/Parkland/Institutional land use; and,
- Industrial/Commercial/Community land use.

Comparison of the analytical results to the Industrial/Commercial/Community land use was selected for this site, based on the current and intended future land use.

According to O.Reg. 153/04, to be classified as medium to fine textured soil, at least 1/3 of the soil on subject property must contain 50% or more particles that are less than 75 microns. The soil at the subject property was observed to be clay with minor sand, therefore soil quality will be compared to the medium to fine textured Standards.

4.0 FINDINGS

4.1 Site Review

4.1.1 Site Observations and Activities

A site sketch including the sample locations is included as Figure 2, in Appendix A. Borehole logs are provided in Appendix C.

Six boreholes (designated as BH1 to BH6) were advanced to a maximum depth of 7.62 metres below ground surface (mbgs) (20 feet bgs), on the subject site. Two (2) monitoring wells were installed (designated as BH1/MW1 and BH2/MW2) to a maximum depth of 6.10 mbgs (20 feet bgs).

The boreholes were located as follows:

- BH1/MW1 was advanced along the south eastern edge of the building located at 38 Milne Avenue;
- BH2/MW2 was advanced along the north western edge (rear) of the building located at 38 Milne Avenue;
- BH3 and BH4 were advanced near the north western and north eastern corners of the fenced in work space located at 38 Milne Avenue;
- BH5 was advanced along the southern edge of the building located at 57 Mack Avenue; and
- BH6 was advanced along the northwestern edge of the building located at 57 Mack Avenue.

4.2 Soil and Groundwater Sampling

4.2.1 Soil Characterization

The soil conditions and stratigraphy encountered during the advancement of the boreholes was recorded. None of the soil examined within the boreholes showed visual or olfactory signs of adverse impacts. The soil conditions encountered were as follows:

- BH1/MW1 was advanced through a surface layer of gravel fill (0.2 metres thick) overlying a brown clay to a depth in excess of 6.1 mbgs, with a sandy clay layer between 4.9 to 5.2 mbgs. The soil within BH1 did not display any evidence of staining or odour.
- BH2/MW2 was advanced through a surface layer of gravel fill (0.2 metres thick) overlying a brown clay to a depth of 3.6 mbgs, overlying grey sandy clay to a depth in excess of 6.1 mbgs. The soil within BH2 did not display any evidence of staining or odour.
- BH3 was advanced through a surface layer of gravel fill (0.3 metres thick) overlying a brown clay layer to a depth in excess of 6.1 mbgs. The soil within BH3 did not display any evidence of staining or odour.

- BH4 was advanced through a surface layer of gravel fill (0.3 metres thick) overlying a brown sandy clay to a depth of 0.77 mbgs, overlying brown clay to a depth in excess of 6.1 mbgs. The soil within BH4 did not display any evidence of staining or odour.
- BH5 was advanced through a surface layer of gravel fill (0.3 metres thick) overlying a brown clay layer to a depth in excess of 6.1 mbgs. The soil within BH5 did not display any evidence of staining or odour.
- BH6 was advanced through a surface layer of gravel fill (0.3 metres thick) overlying a brown clay layer to a depth of 2.3 mbgs, overlying brown/grey sand in excess of 6.1 mbgs. The soil within BH5 did not display any evidence of staining or odour.

One soil sample from each borehole was selected for analyses based on field screening observations (colouration, odour, and combustible vapour measurement). It was noted that all soil samples collected had low combustible vapour measurements (below 150 ppm) with the exception of sample BH5-SS2-15ft which had measurement of 550 ppm.

4.2.2 Soil Analysis

Detailed analytical results from the selected soil samples, which were submitted for laboratory analysis, are presented in Tables 1 and 2 included in Appendix B. The soil results have been compared to the applicable standards as described in Section 4.1.2. Please refer to Appendix D for original laboratory results. Soil samples, with depth interval (mbgs), submitted for laboratory analysis, and the parameters tested, are summarized as follows:

Summary Table 1

Parameter	Samples Tested
VOCs	BH1 SS5 14-15 ft, BH2 SS5 12 ft, BH3 SS2 6.5 ft, BH4 SS3 11 ft, BH5 SS3 15 ft, BH6 SS5 16 ft
PHCs F1 to F4	BH1 SS5 14-15 ft, BH2 SS5 12 ft, BH3 SS2 6.5 ft, BH4 SS3 11 ft, BH5 SS3 15 ft, BH6 SS5 16 ft
BTEX	BH1 SS5 14-15 ft, BH2 SS5 12 ft, BH3 SS2 6.5 ft, BH4 SS3 11 ft, BH5 SS3 15 ft, BH6 SS5 16 ft

Any exceedances of the applicable MOECC Standards are summarized in the table below:

Summary Table 2

Parameter	Samples in Exceedance
VOCs	BH5 SS3 15 ft
PHCs F1 to F4	None
BTEX	None

The soil samples collected from BH1, BH2, BH3, BH4, BH5, and BH6, and submitted for laboratory analysis, were below the MOECC Table 3 Standards for all parameters assessed, with the exception of BH5 SS3 15 ft which had a concentration of Trichloroethylene (TCE) of 2.16 micrograms per gram (ug/g) in exceedance of the applicable MOECC Standard of 0.61 ug/g.

4.2.3 Groundwater Analysis

Detailed analytical results from the groundwater samples, which were submitted for laboratory analysis, are presented in Tables 3, 4, and 5 in Appendix B. The groundwater results have been compared to the applicable standards as described in Section 4.1.2. Please refer to Appendix D for original laboratory results. Groundwater samples are summarized as follows:

Summary Table 3

Parameter	Samples Tested
VOCs	5436-MW1 6162-MW1
PHCs F1 to F4	5436-MW1 6162-MW1
Metals	5436-MW1
PCB	5436-MW1

Any exceedances of the applicable MOECC Standards are summarized in the table below:

Summary Table 4

Parameter	Samples in Exceedance
VOCs	None
PHCs F1 to F4, BTEX	None
Metals	None
PCB	None

As discussed above, groundwater sampling and analyses was originally in the proposed scope of work for this project. After installation of the monitoring wells, the wells were accessed to measure the depth to groundwater level and no groundwater was encountered within the wells on May 9th, May 14th and May 17th. It is the opinion of Altech that this is due to: i) the relatively low moisture content of the soil encountered in the borehole, and ii) the fine texture of the soil limiting the flow (ie. release) of water. On May 23rd, a limited amount of groundwater was sampled from MW1 but this was not submitted for analysis because results would not be available for the preparation of this report. A very small quantity of groundwater was sampled from MW1 on May 29, 2018 and submitted for analysis. It is the opinion of Altech that the data quality for this sample is very low, due to lack of groundwater recovery and elevated detection limits. Therefore, assessment of groundwater quality underlying the site is limited at this time to the sampling and analyses completed during the recent Phase I ESA Update. However it did not exceed the applicable MOECC Standards and it is the opinion of Altech that there is a very low likelihood that groundwater underlying the site is adversely impacted due to the fine soil texture preventing downward migration of any contaminants.

It is also noted here that the groundwater sample from monitoring well 5436-BH1/MW1 (installed during previous project 5436-15) collected during the Phase I ESA Update (project 6120-18) did not exceed the applicable MOECC Standards for any parameters analysed.

5.0 CONCLUSIONS AND RECOMMENDATIONS

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel to complete an Updated Phase II Environmental Site Assessment (ESA) of the property with the municipal address of 37 Milne Avenue and 57 Mack Avenue, Toronto, Ontario. This assessment was completed as per the applicable CSA Standard Z769-00.

Six boreholes (designated as BH1 to BH6) were advanced to a maximum depth of 7.62 metres below ground surface (mbgs) (20 feet bgs), on the subject site. Two (2) monitoring wells were installed (designated as BH1/MW1 and BH2/MW2) to a maximum depth of 6.10 mbgs (20 feet bgs).

The boreholes were positioned to investigate potential subsurface contamination from historic operations at the subject site and within the immediate surrounding area, which were identified in a recent Phase I ESA Update completed by Altech (April, 2018).

The soil and groundwater Standards deemed applicable to the site, are the MOECC Table 3 *Full depth Generic Site Condition Standards in a Non-Potable Groundwater Condition for Residential/Parkland/Institutional Use*, with fine-medium textured soils (MOECC, Apr. 15, 2011). These standards were used for comparison of analytical results for the following Contaminants of Concern (COC): volatile organic compounds (VOCs), PHC fractions F1-F4 and BTEX.

Conclusions

The soil samples collected from BH1, BH2, BH3, BH4, BH5, and BH6 and submitted for laboratory analysis, were within the MOECC Table 3 Standards for all parameters assessed, with the exception of:

- One soil sample (BH5 SS3 15 ft), exceeded the MOECC Table 3 Standards for Trichloroethylene.

The groundwater samples collected from 5436-MW1 (in March, 2018) and 6162-MW1 and submitted for laboratory analysis, were within the MOECC Table 3 Standards for all parameters assessed.

Recommendations

- Altech recommends delineation of the extent of the trichloroethylene contamination in the soil in the vicinity of BH5.
- It is also recommended that a remediation plan to remove the TCE impacts from the subject site be developed.

6.0 LIMITATIONS

ALTECH Environmental Consulting Ltd. (Altech) has completed an Updated Phase II Environmental Site Assessment (ESA) for the subject site and has made the opinions, findings, conclusions and recommendations presented herein. This report has been prepared generally consistent with the CSA Standard Z769-00 and the generally accepted industry standard of practice for a report of this type. No other warranty, expressed or implied, is made.

An environmental site assessment or investigation has inherent limitations in characterizing the conditions of a site based on the information obtained. The test data, chemical analyses, and conclusions given herein are the results of the limited sampling completed at the site under the specific conditions encountered during the work program. It is impossible to interpolate between sample locations with absolute certainty, and this assessment does not warrant or guarantee that all areas within, or adjacent to, the subject site are free from exceedances of any regulated Standard, Guideline, Objective or limit in any environmental media. This report does not delineate the exact extent, size or magnitude of any such exceedances and this report on its own is not intended to be used to determine the cost of remediation of any such exceedances. The sampling locations and chemical parameters of analysis have been chosen based on Altech's professional judgement and opinion of environmental concerns, potential contamination sources, types and transport in the environment. The laboratory analytical results presented herein are limited to those laboratory analyses requested.

All information described in this report was obtained from sources deemed to be reliable, however, no representation or warranty is made as to the accuracy thereof. The content of this report represents our unbiased and professional analysis, opinions, conclusions, and recommendations based on all information available as of the date of this report. The information presented is only accurate at the time of collection and Altech reserves the right to alter or revise the findings, opinions, conclusions and recommendations, based on any changes in site conditions or new information, anecdotal or otherwise, obtained by Altech after the date of this report.

ALTECH Environmental Consulting Ltd., its officers, and its employees have no present or contemplated interest in the property. Our employment and compensation for preparing this report are not contingent upon our observations and conclusions.

This report was prepared for, and is owned by, the Client exclusively as named in this report. No statements made in this report can be interpreted as legal advice. Altech accepts no duty of care to, or responsibility for damages suffered by, any third party, whatsoever, and any use a third party makes of this report, or any reliance to, or decisions based on it, are the responsibility of such third parties.

Altech Standard Terms of Agreement Rev. 07/2012 and limitations thereof apply.

Respectfully submitted,
ALTECH Environmental Consulting Ltd.



for

Allison McCarthy, B.Sc., BES
Junior Environmental Consultant
Site Investigation and Remediation Services



Chad R. Stewart, P.Eng., QP-ESA
Manager
Site Investigation and Remediation Services

APPENDIX A



Industrial

Residential

Industrial

MACK AVENUE

MOLCOTT AVENUE

MILNE AVENUE

57 Mack Avenue

63 Mack Avenue (industrial)

44 Milne Avenue (industrial)

38 Milne Avenue

5436-BH1/MW1
Transformer

BH6

BH5

5438-BH5

BH4

BH3

BH2/MW2

AST

BH1/MW1

Parking Area

LEGEND

- Grass/landscape area
- Gas Meter
- Building Wall
- Property Boundary
- Magnetic anomaly
- Previous borehole
- Previous monitoring well
- New borehole
- New monitoring well

*Red - sample exceeds MOECC Table 3 Standards;
Blue - sample within MOECC Table 3 Standards



Altech Environmental Consulting Ltd.

PROJECT Updated Phase II ESA

TITLE **Site Sketch**
38 Milne Avenue and 57 Mack Avenue, Toronto, ON

DRAWN BY	CRS	DATE	2015/04/26	PROJECT NO.	6162-18	FIGURE NO.	2
CHECKED BY		DATE		SCALE	1:1000	REV	01

REV	DATE	REVISION DESCRIPTION	DRW	CHK
01	2018/05/24	Phase II Update	AM	CRS
00	2015/04/26	Original	CRS	

APPENDIX B

TABLE 1: Summary of Soil Analytical Results for Petroleum Hydrocarbons

Updated Phase II ESA
 6162-18
 msi Spergel
 37 Milne Avenue and 57 Mack Avenue, Toronto, Ontario
 May 9, 2018
 MOECC Table 3, Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, Industrial/Commercial/Community Property Use, Fine to Medium Soil Texture

	Method Detection Limit (MDL)	BH1 SS5 14-15 ft	BH2 SSS 12 ft	BH3 SS2 6.5 ft	BH4 SS3 11 ft	BH5 SS3 15 ft	BH6 SS5 16 ft	MOECC Table 3
Petroleum Hydrocarbons F1	7	ND (7)	ND (7)	ND (7)	ND (7)	ND (7)	ND (7)	55 (65)
Petroleum Hydrocarbons F2	4	ND (4)	ND (4)	ND (4)	ND (4)	ND (4)	ND (4)	230 (250)
Petroleum Hydrocarbons F3	8	ND (8)	ND (8)	ND (8)	ND (8)	ND (8)	ND (8)	1700 (2500)
Petroleum Hydrocarbons F4	6	ND (6)	ND (6)	ND (6)	ND (6)	ND (6)	ND (6)	3300 (6600)
Benzene	0.02	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	0.32 (0.4)
Toluene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	68 (78)
Ethylbenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	9.5 (19)
Xylenes (total)	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	26 (30)

NOTES:

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

NC = no criteria.

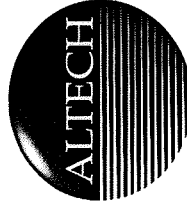
ND = results below detection limit.

NP = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500
 Sample exceeds MOECC Table 3 Standards for Residential/Parkland/Institutional Property Use, Fine Soil Textures

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



Summary of Soil Analytical Results for Volatile Organic Compounds (VOCs)

Updated Phase I/ESA
6162-18

Client:
msi Spergel

Site:
38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario

Date Sampled:
May 9, 2018

Utilized Criteria:
MOECC Table 3, Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, Industrial/Commercial/Community Property Use, Fine to Medium Soil Texture

VOC Compound	MDL µg/g	BH1 S55 14-15 ft	BH2 S55 12 ft	BH3 S52 6.5 ft	BH4 S53 11 ft	BH5 S53 15 ft	BH6 S55 16 ft	MOECC Table 3 April 15, 2011 µg/g
Acetone	0.50	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	16 (28)
Benzene	0.02	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	0.32 (0.4)
Bromodichloromethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	18
Bromoforn	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.61 (1.7)
Bromomethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.05
Carbon Tetrachloride	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.21 (1.5)
Chlorobenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	2.4 (2.7)
Chloroform	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.47 (0.18)
Dibromochloromethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	13
Dichlorodifluoromethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	16 (25)
1,2-Dichlorobenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	6.8 (8.5)
1,3-Dichlorobenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	9.6 (12)
1,4-Dichlorobenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.2 (0.84)
1,1-Dichloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	17 (21)
1,2-Dichloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.05
1,1-Dichloroethylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.064 (0.48)
cis-1,2-Dichloroethylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	2.48	ND (0.05)	55 (37)
trans-1,2-Dichloroethylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	1.3 (9.3)
1,2-Dichloropropane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.16 (0.68)
cis-1,3-Dichloropropylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	nc
trans-1,3-Dichloropropylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	nc
1,3-Dichloropropene, total	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.18 (0.21)
Ethylbenzene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	9.5 (19)
Ethylene dibromide (dibromoethane, 1,2-)	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.05
Hexane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	46 (88)
Methyl Ethyl Ketone (2-Butanone)	0.50	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	70 (88)
Methyl Isobutyl Ketone	0.50	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	ND (0.50)	31 (210)
Methyl tert-butyl ether	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	11 (3.2)
Methylene Chloride	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	1.6 (2)
Styrene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	34 (43)
1,1,1,2-Tetrachloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.087 (0.11)
1,1,2,2-Tetrachloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.05 (0.094)
Tetrachloroethylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	4.5 (21)
Toluene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	68 (78)
1,1,1-Trichloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	6.1 (12)
1,1,2-Trichloroethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	0.05 (0.11)
Trichloroethylene	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	2.16	ND (0.05)	0.91 (0.61)
Trichlorofluoromethane	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	4 (5.8)
Vinyl Chloride	0.02	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	ND (0.02)	0.032 (0.25)
Xylenes, total	0.05	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	ND (0.05)	26 (30)

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

NC = no criteria.

ND = results below detection limit.

NP = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

Sample exceeds MOECC Table 3 Standards for Residential/Parikend/Institutional Property Use, Fine Soil Textures

500

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis

indicates value for coarse textured soils



TABLE 3: Summary of Groundwater Analytical Results for Petroleum Hydrocarbons (PHCs) and Polychlorinated biphenyls (PCBs)

Phase II ESA
 Reference: 6162-18
 Client: msi Spergel Inc
 Site: 38 Milne Avenue & 57 Mack Avenue, Toronto, Ontario
 Date Sampled: March 26, 2018
 Utilized Criteria: MOECC Table 3, Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, All Types of Property Use, Fine-Medium Soil Texture

	MDL	5436-MW1	6120-MW1	MOECC Table 3 April 15, 2011
	µg/L			µg/L
F1 PHCs (C6-C10)	25	nd	nd	750
F2 PHCs (C10-C16)	100	nd	nd (<543)	150
F3 PHCs (C16-C34)	100	nd	nd (<543)	500
F4 PHCs (C34-C50)	100	nd	nd (<543)	500
Benzene	0.5	nd	nd	44 (430)
Toluene	0.5	nd	nd	18000
Ethylbenzene	0.5	nd	nd	2300
Xylenes, total	0.5	nd	nd	4200
PCBs, total	0.05	nd	not analysed	7.8 (15)

Table Notes:

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

nc = no criteria.

nd = results below detection limit.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500

Sample exceeds MOECC Table 3 Standards for Residential/Parkland/Institutional Property Use, Medium-Fine Soil Textures (please refer to table, if applicable).

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils

Cells with grey highlight indicate that detection limit was greater than MOECC Standards and no conclusion can be made that result is below Standard.



TABLE 4:	Summary of Groundwater Analytical Results for Volatile Organic Compounds (VOCs)
Reference:	Phase II ESA 6162-18
Client:	msi Spergel Inc.
Site:	38 Milne Avenue & 57 Mack Avenue, Toronto, Ontario
Date Sampled:	March 26, May 29, 2018
Utilized Criteria:	MOECC Table 3, Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, All Types of Property Use, Fine-Medium Soil Texture

	MDL	5436-MW1	6162-MW1	MOECC Table 3
	µg/L			April 15, 2011
				ug/L
Acetone	5.0	nd	76.0	130000
Benzene	0.5	nd	nd	44 (430)
Bromodichloromethane	0.5	nd	nd	85000
Bromoform	0.5	nd	nd	380 (770)
Bromomethane	0.5	nd	nd	5.6 (56)
Carbon Tetrachloride	0.2	nd	nd	0.79 (8.4)
Chlorobenzene	0.5	nd	nd	630
Chloroform	0.5	nd	nd	2.4 (22)
Dibromochloromethane	0.5	nd	nd	82000
Dichlorodifluoromethane	1.0	nd	nd	4400
1,2-Dichlorobenzene	0.5	nd	nd	4600 (9600)
1,3-Dichlorobenzene	0.5	nd	nd	9600
1,4-Dichlorobenzene	0.5	nd	nd	8 (67)
1,1-Dichloroethane	0.5	nd	nd	320 (3100)
1,2-Dichloroethane	0.5	nd	nd	1.6 (12)
1,1-Dichloroethylene	0.5	nd	nd	1.6 (17)
cis-1,2-Dichloroethylene	0.5	nd	nd	1.6 (17)
trans-1,2-Dichloroethylene	0.5	nd	nd	1.6 (17)
1,2-Dichloropropane	0.5	nd	nd	16 (140)
cis-1,3-Dichloropropylene	0.5	nd	nd	nc
trans-1,3-Dichloropropylene	0.5	nd	nd	nc
1,3-Dichloropropene, total	0.5	nd	nd	5.2 (45)
Ethylbenzene	0.5	nd	nd	2300
Ethylene dibromide (dibromoethane, 1,2-)	0.2	nd	nd	0.25 (0.83)
Hexane	1.0	nd	nd	51 (520)
Methyl Ethyl Ketone (2-Butanone)	5.0	nd	61.7	470000 (1500000)
Methyl Isobutyl Ketone	5.0	nd	nd	140000 (580000)
Methyl tert-butyl ether	2.0	nd	nd	190 (400)
Methylene Chloride	5.0	nd	nd	610 (5500)
Styrene	0.5	nd	nd	1300 (9100)
1,1,1,2-Tetrachloroethane	0.5	nd	nd	3.4 (28)
1,1,1,2,2-Tetrachloroethane	0.5	nd	nd	3.2 (15)
Tetrachloroethylene	0.5	nd	nd	1.6 (17)
Toluene	0.5	nd	nd	18000
1,1,1-Trichloroethane	0.5	nd	nd	640 (6700)
1,1,2-Trichloroethane	0.5	nd	nd	4.7 (30)
Trichloroethylene	0.5	nd	nd	1.6 (17)
Trichlorofluoromethane	1.0	nd	nd	2500
Vinyl Chloride	0.50	nd	nd	0.5 (1.7)
Xylenes, total	0.5	nd	nd	4200

Table Notes:

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

nc = no criteria.

nd = results below detection limit.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500

Sample exceeds MOECC Table 3 Standards for Residential/Parkland/Institutional Property Use, Medium-Fine Soil Textures (please refer to table, if applicable).

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



TABLE 5:

Summary of Groundwater Analytical Results for Metals
Phase II ESA

Reference:

6162-18

Client:

msi Spergel Inc.

Site:

38 Milne Avenue & 57 Mack Avenue, Toronto, Ontario

Date Sampled:

March 26, 2018

Utilized Criteria:

MOECC Table 3, Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, All Types of Property Use, Fine-Medium Soil Texture

	MDL	5436-MW1	MOECC Table 3
	µg/L		April 15, 2011
			ug/L
Antimony	0.5	nd	20000
Arsenic	1	nd	1900
Barium	1	213	29000
Beryllium	0.5	nd	67
Boron	10	51	45000
Cadmium	0.1	nd	3
Chromium	1	17	810
Cobalt	0.5	3.1	66
Copper	0.5	3.2	87
Lead	0.1	0.4	25
Molybdenum	0.5	nd	9200
Nickel	1	7	490
Selenium	1	nd	63
Silver	0.1	nd	2
Sodium	200	717000	2300000
Thallium	0.1	nd	510
Uranium	0.1	1.1	420
Vanadium	0.5	16.6	250
Zinc	5	6	1100

Table Notes:

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

nc = no criteria.

nd = results below detection limit.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500

Sample exceeds MOECC Table 3 Standards for Residential/Parkland/Institutional Property Use, Medium-Fine Soil Textures (please refer to table, if applicable).

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



APPENDIX C



BOREHOLE: BH1/MW1

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

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Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.20m	compact gravel fill							
1	Moist brown CLAY, minor gravel, trace organics, no staining and no odour	1			SS1	100	25 ppm	Monitoring well installed to 5.6 mbgs Screen: 2.6 to 5.6 mbgs Sand: 2.1 to 5.6 mbgs Bentonite: 0.1 to 2.1 mbgs Concrete: 0.0 to 0.1 mbgs
2	Sand lens	6			SS2	80	15 ppm	No water in well on May 9, 14, and 17
	Wet to moist	7						
3	Sandy CLAY	10			SS3	90	25 ppm	
		11			SS4	70	45 ppm	
4		13			SS5	80	60 ppm	
		14						
5	Wet brown clayey SAND, no staining and no odour	16			SS6	90	30 ppm	Drill refusal at 5.6 mbgs, augering begun
	Dry brown CLAY, minor sand, no staining and no odour	17						
6	End of borehole	20						
7		21						
		22						
		23						
		24						
		25						

SOIL SAMPLE:
 BH1 SS5:14-15 ft
 PHCs F1-F4 & VOCs



BOREHOLE: BH2/MW2

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.20m	compact gravel fill							
1	Moist brown CLAY, minor gravel and sand, trace organics, no staining and no odour	1			SS1	80	10 ppm	Monitoring well installed to 5.6 mbgs Screen: 2.6 to 5.6 mbgs Sand: 2.1 to 5.6 mbgs Bentonite: 0.1 to 2.1 mbgs Concrete: 0.0 to 0.1 mbgs
	Organics no longer present	5						No water in well on May 9, 14, and 17
2	Damp	6			SS2	90	10 ppm	
		8						
		9			SS3	85	15 ppm	
3		10						
		11			SS4	85	10 ppm	
		12			SS5	80	105 ppm	
4	Moist brown sandy CLAY, no staining and no odour	13						
		14			SS6	95	95 ppm	
	Colour change to grey, wet to moist	15			SS7	90	35 ppm	
5	Dry to moist	16						
		17			SS8	70	25 ppm	
6	End of borehole	18						Drill refusal at 5.6 mbgs, augering begun
		19						
		20						
		21						
		22						
		23						
		24						
		25						

SOIL SAMPLE:
 BH2 SS5: 12 ft
 PHCs F1-F4 & VOCs



BOREHOLE: BH3

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

238

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.30m	compact gravel fill	1						
1	Dry to moist brown CLAY, minor sand, trace shale fragments, no staining and no odour	1-20			SS1	100	0 ppm	SOIL SAMPLE: BH3 SS2: 6.5 ft PHCs F1-F4 & VOCs
2		6			SS2	80	45 ppm	
3		9			SS3	90	25 ppm	
4		11			SS4	100	35 ppm	
5	Wet	14			SS5	70	35 ppm	
6	Moist	16			SS6	75	0 ppm	
6	0.15m of large rock fragments	18			SS7	40	0 ppm	
6	Sand lens	19						
7	End of borehole	20						



BOREHOLE: BH4

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.30m	compact gravel fill	1						
1	Wet brown clayey SAND, no staining and no odour	2			SS1	80	15 ppm	
1	Moist brown CLAY, minor sand, trace shale fragments, no staining and no odour	3						
2	Wet Moist	4						
2		5						
2		6			SS2	100	15 ppm	
3	0.30m scattered sand lenses	7						
3		8						
3		9						
3		10						
3		11			SS3	90	15 ppm	
3		12						
3		13						
3		14						
3		15						
5	0.77m wet scattered sand lenses	16			SS4	90	5 ppm	
5		17						
5		18						
5		19						
6	Dry	20						
6	End of borehole	20						
7		21						
7		22						
7		23						
7		24						
7		25						

SOIL SAMPLE:
 BH4 SS3: 11 ft
 PHCs F1-F4 & VOCs



BOREHOLE: BH5

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

240

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.30m	compact gravel fill and organic soil	1						
1	Moist brown CLAY, minor gravel, no staining and no odour	2			SS1	100	40 ppm	
2		3						
3		4						
4		5						
5		6			SS2	60	520 ppm	
6		7						
7		8						
8		9						
9		10			SS3	10	550 ppm	
10		11						
11		12						
12		13						
13		14						
14		15						
15	0.15m rock fragments onto dry clay	16			SS4	60	60 ppm	
16		17						
17		18						
18	End of borehole	19						
19		20						
20		21						
21		22						
22		23						
23		24						
24		25						



SOIL SAMPLE:
 BH5 SS3: 15 ft
 PHCs F1-F4 & VOCs



BOREHOLE: BH6

Updated Phase II ESA
 msi Spergel
 38 Milne Avenue and 57 Mack Avenue,
 Toronto, ON

Logged by: AM
 Date: May 9, 2018
 Drilling Co.: Kodiak Drilling
 Drill Method: Track Mount
 Geoprobe 6620 DT

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0.30m	compact gravel fill	1						
1	Moist brown sandy CLAY, some gravel, no staining and no odour	2			SS1	50	55 ppm	
2		3						
3	Wet brown SAND, some clay, no staining and no odour	4						
4		5						
5		6						
6	0.30m iron staining	7				SS2	25	90 ppm
7	Colour change to grey	8						
8		9						
9		10						
10		11						
11		12				SS3	25	125 ppm
12		13						
13		14						
14	Saturated	15						
15		16				SS4	50	125 ppm
16	Drill refusal	17				SS5	30	140 ppm
17	End of borehole	18						
18		19						
19		20						
20		21						
21		22						
22		23						
23		24						
24		25						

SOIL SAMPLE:
 BH5 SS3: 15 ft
 PHCs F1-F4 & VOCs

APPENDIX D

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Certificate of Analysis

ALTECH Environmental Consulting Ltd. (Toronto)

12 Banigan Dr.
Toronto, ON M4H 1E9
Attn: Allison McCarthy

Client PO:
Project: 6162-18
Custody: 116740

Report Date: 17-May-2018
Order Date: 10-May-2018

Order #: 1819527

This Certificate of Analysis contains analytical data applicable to the following samples as submitted:

Paracel ID	Client ID
1819527-01	BH1 SS5 14-15 ft.
1819527-02	BH2 SS5 12 ft.
1819527-03	BH3 SS2 6.5 ft
1819527-04	BH4 SS3 11 ft.
1819527-05	BH5 SS3 15 ft.
1819527-06	BH6 SS5 16 ft.

Approved By:

Dale Robertson, BSc
Laboratory Director

Any use of these results implies your agreement that our total liability in connection with this work, however arising, shall be limited to the amount paid by you for this work, and that our employees or agents shall not under any circumstances be liable to you in connection with this work.

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 17-May-2018
Order Date: 10-May-2018
Project Description: 6162-18

Analysis Summary Table

Analysis	Method Reference/Description	Extraction Date	Analysis Date
PHC F1	CWS Tier 1 - P&T GC-FID	13-May-18	14-May-18
PHCs F2 to F4	CWS Tier 1 - GC-FID, extraction	12-May-18	14-May-18
REG 153: VOCs by P&T GC/MS	EPA 8260 - P&T GC-MS	13-May-18	14-May-18
Solids, %	Gravimetric, calculation	15-May-18	15-May-18

Certificate of Analysis
 Client: ALTECH Environmental Consulting Ltd. (Toronto)
 Client PO:

Report Date: 17-May-2018
 Order Date: 10-May-2018
 Project Description: 6162-18

	Client ID:	BH1 SS5 14-15 ft.	BH2 SS5 12 ft.	BH3 SS2 6.5 ft	BH4 SS3 11 ft.
	Sample Date:	05/09/2018 12:20	05/09/2018 12:00	05/09/2018 17:00	05/09/2018 17:00
	Sample ID:	1819527-01	1819527-02	1819527-03	1819527-04
	MDL/Units	Soil	Soil	Soil	Soil

Physical Characteristics

	MDL/Units	BH1	BH2	BH3	BH4
% Solids	0.1 % by Wt.	89.1	88.8	88.2	88.4

Volatiles

	MDL/Units	BH1	BH2	BH3	BH4
Acetone	0.50 ug/g dry	<0.50	<0.50	<0.50	<0.50
Benzene	0.02 ug/g dry	<0.02	<0.02	<0.02	<0.02
Bromodichloromethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Bromoform	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Bromomethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Carbon Tetrachloride	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Chlorobenzene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Chloroform	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Dibromochloromethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Dichlorodifluoromethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,2-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,3-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,4-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1-Dichloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,2-Dichloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1-Dichloroethylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
cis-1,2-Dichloroethylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
trans-1,2-Dichloroethylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,2-Dichloropropane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
cis-1,3-Dichloropropylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
trans-1,3-Dichloropropylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,3-Dichloropropene, total	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Ethylbenzene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Ethylene dibromide (dibromoethane)	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Hexane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Methyl Ethyl Ketone (2-Butanone)	0.50 ug/g dry	<0.50	<0.50	<0.50	<0.50
Methyl Isobutyl Ketone	0.50 ug/g dry	<0.50	<0.50	<0.50	<0.50
Methyl tert-butyl ether	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Methylene Chloride	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Styrene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1,1,2-Tetrachloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1,1,2,2-Tetrachloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Tetrachloroethylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 17-May-2018
Order Date: 10-May-2018
Project Description: 6162-18

	Client ID:	BH1 SS5 14-15 ft.	BH2 SS5 12 ft.	BH3 SS2 6.5 ft	BH4 SS3 11 ft.
	Sample Date:	05/09/2018 12:20	05/09/2018 12:00	05/09/2018 17:00	05/09/2018 17:00
	Sample ID:	1819527-01	1819527-02	1819527-03	1819527-04
	MDL/Units	Soil	Soil	Soil	Soil
Toluene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1,1-Trichloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
1,1,2-Trichloroethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Trichloroethylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Trichlorofluoromethane	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Vinyl chloride	0.02 ug/g dry	<0.02	<0.02	<0.02	<0.02
m,p-Xylenes	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
o-Xylene	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
Xylenes, total	0.05 ug/g dry	<0.05	<0.05	<0.05	<0.05
4-Bromofluorobenzene	Surrogate	94.8%	111%	113%	116%
Dibromofluoromethane	Surrogate	95.1%	99.2%	98.2%	97.4%
Toluene-d8	Surrogate	72.8%	78.7%	77.0%	76.2%

Hydrocarbons

F1 PHCs (C6-C10)	7 ug/g dry	<7	<7	<7	<7
F2 PHCs (C10-C16)	4 ug/g dry	<4	<4	<4	<4
F3 PHCs (C16-C34)	8 ug/g dry	<8	<8	<8	<8
F4 PHCs (C34-C50)	6 ug/g dry	<6	<6	<6	<6

Certificate of Analysis
 Client: ALTECH Environmental Consulting Ltd. (Toronto)
 Client PO:

Report Date: 17-May-2018
 Order Date: 10-May-2018
 Project Description: 6162-18

	Client ID:	BH5 SS3 15 ft.	BH6 SS5 16 ft.	-	-
	Sample Date:	05/09/2018 17:00	05/09/2018 17:00	-	-
	Sample ID:	1819527-05	1819527-06	-	-
	MDL/Units	Soil	Soil	-	-
Physical Characteristics					
% Solids	0.1 % by Wt.	88.3	83.3	-	-
Volatiles					
Acetone	0.50 ug/g dry	<0.50	<0.50	-	-
Benzene	0.02 ug/g dry	<0.02	<0.02	-	-
Bromodichloromethane	0.05 ug/g dry	<0.05	<0.05	-	-
Bromoform	0.05 ug/g dry	<0.05	<0.05	-	-
Bromomethane	0.05 ug/g dry	<0.05	<0.05	-	-
Carbon Tetrachloride	0.05 ug/g dry	<0.05	<0.05	-	-
Chlorobenzene	0.05 ug/g dry	<0.05	<0.05	-	-
Chloroform	0.05 ug/g dry	<0.05	<0.05	-	-
Dibromochloromethane	0.05 ug/g dry	<0.05	<0.05	-	-
Dichlorodifluoromethane	0.05 ug/g dry	<0.05	<0.05	-	-
1,2-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	-	-
1,3-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	-	-
1,4-Dichlorobenzene	0.05 ug/g dry	<0.05	<0.05	-	-
1,1-Dichloroethane	0.05 ug/g dry	<0.05	<0.05	-	-
1,2-Dichloroethane	0.05 ug/g dry	<0.05	<0.05	-	-
1,1-Dichloroethylene	0.05 ug/g dry	<0.05	<0.05	-	-
cis-1,2-Dichloroethylene	0.05 ug/g dry	2.48	<0.05	-	-
trans-1,2-Dichloroethylene	0.05 ug/g dry	<0.05	<0.05	-	-
1,2-Dichloropropane	0.05 ug/g dry	<0.05	<0.05	-	-
cis-1,3-Dichloropropylene	0.05 ug/g dry	<0.05	<0.05	-	-
trans-1,3-Dichloropropylene	0.05 ug/g dry	<0.05	<0.05	-	-
1,3-Dichloropropene, total	0.05 ug/g dry	<0.05	<0.05	-	-
Ethylbenzene	0.05 ug/g dry	<0.05	<0.05	-	-
Ethylene dibromide (dibromoethane)	0.05 ug/g dry	<0.05	<0.05	-	-
Hexane	0.05 ug/g dry	<0.05	<0.05	-	-
Methyl Ethyl Ketone (2-Butanone)	0.50 ug/g dry	<0.50	<0.50	-	-
Methyl Isobutyl Ketone	0.50 ug/g dry	<0.50	<0.50	-	-
Methyl tert-butyl ether	0.05 ug/g dry	<0.05	<0.05	-	-
Methylene Chloride	0.05 ug/g dry	<0.05	<0.05	-	-
Styrene	0.05 ug/g dry	<0.05	<0.05	-	-
1,1,1,2-Tetrachloroethane	0.05 ug/g dry	<0.05	<0.05	-	-
1,1,1,2-Tetrachloroethane	0.05 ug/g dry	<0.05	<0.05	-	-

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 17-May-2018
Order Date: 10-May-2018
Project Description: 6162-18

	Client ID:	BH5 SS3 15 ft.	BH6 SS5 16 ft.	-	-
	Sample Date:	05/09/2018 17:00	05/09/2018 17:00	-	-
	Sample ID:	1819527-05	1819527-06	-	-
	MDL/Units	Soil	Soil	-	-
Tetrachloroethylene	0.05 ug/g dry	<0.05	<0.05	-	-
Toluene	0.05 ug/g dry	<0.05	<0.05	-	-
1,1,1-Trichloroethane	0.05 ug/g dry	<0.05	<0.05	-	-
1,1,2-Trichloroethane	0.05 ug/g dry	<0.05	<0.05	-	-
Trichloroethylene	0.05 ug/g dry	2.16	<0.05	-	-
Trichlorofluoromethane	0.05 ug/g dry	<0.05	<0.05	-	-
Vinyl chloride	0.02 ug/g dry	<0.02	<0.02	-	-
m,p-Xylenes	0.05 ug/g dry	<0.05	<0.05	-	-
o-Xylene	0.05 ug/g dry	<0.05	<0.05	-	-
Xylenes, total	0.05 ug/g dry	<0.05	<0.05	-	-
4-Bromofluorobenzene	Surrogate	122%	101%	-	-
Dibromofluoromethane	Surrogate	96.0%	114%	-	-
Toluene-d8	Surrogate	75.5%	114%	-	-
Hydrocarbons					
F1 PHCs (C6-C10)	7 ug/g dry	<7	<7	-	-
F2 PHCs (C10-C16)	4 ug/g dry	<4	<4	-	-
F3 PHCs (C16-C34)	8 ug/g dry	<8	<8	-	-
F4 PHCs (C34-C50)	6 ug/g dry	<6	<6	-	-

Certificate of Analysis
 Client: ALTECH Environmental Consulting Ltd. (Toronto)
 Client PO:

Report Date: 17-May-2018
 Order Date: 10-May-2018
 Project Description: 6162-18

Method Quality Control: Blank

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	ND	7	ug/g						
F2 PHCs (C10-C16)	ND	4	ug/g						
F3 PHCs (C16-C34)	ND	8	ug/g						
F4 PHCs (C34-C50)	ND	6	ug/g						
Volatiles									
Acetone	ND	0.50	ug/g						
Benzene	ND	0.02	ug/g						
Bromodichloromethane	ND	0.05	ug/g						
Bromoform	ND	0.05	ug/g						
Bromomethane	ND	0.05	ug/g						
Carbon Tetrachloride	ND	0.05	ug/g						
Chlorobenzene	ND	0.05	ug/g						
Chloroform	ND	0.05	ug/g						
Dibromochloromethane	ND	0.05	ug/g						
Dichlorodifluoromethane	ND	0.05	ug/g						
1,2-Dichlorobenzene	ND	0.05	ug/g						
1,3-Dichlorobenzene	ND	0.05	ug/g						
1,4-Dichlorobenzene	ND	0.05	ug/g						
1,1-Dichloroethane	ND	0.05	ug/g						
1,2-Dichloroethane	ND	0.05	ug/g						
1,1-Dichloroethylene	ND	0.05	ug/g						
cis-1,2-Dichloroethylene	ND	0.05	ug/g						
trans-1,2-Dichloroethylene	ND	0.05	ug/g						
1,2-Dichloropropane	ND	0.05	ug/g						
cis-1,3-Dichloropropylene	ND	0.05	ug/g						
trans-1,3-Dichloropropylene	ND	0.05	ug/g						
1,3-Dichloropropene, total	ND	0.05	ug/g						
Ethylbenzene	ND	0.05	ug/g						
Ethylene dibromide (dibromoethane)	ND	0.05	ug/g						
Hexane	ND	0.05	ug/g						
Methyl Ethyl Ketone (2-Butanone)	ND	0.50	ug/g						
Methyl Isobutyl Ketone	ND	0.50	ug/g						
Methyl tert-butyl ether	ND	0.05	ug/g						
Methylene Chloride	ND	0.05	ug/g						
Styrene	ND	0.05	ug/g						
1,1,1,2-Tetrachloroethane	ND	0.05	ug/g						
1,1,2,2-Tetrachloroethane	ND	0.05	ug/g						
Tetrachloroethylene	ND	0.05	ug/g						
Toluene	ND	0.05	ug/g						
1,1,1-Trichloroethane	ND	0.05	ug/g						
1,1,2-Trichloroethane	ND	0.05	ug/g						
Trichloroethylene	ND	0.05	ug/g						
Trichlorofluoromethane	ND	0.05	ug/g						
Vinyl chloride	ND	0.02	ug/g						
m,p-Xylenes	ND	0.05	ug/g						
o-Xylene	ND	0.05	ug/g						
Xylenes, total	ND	0.05	ug/g						
Surrogate: 4-Bromofluorobenzene	3.81		ug/g		119	50-140			
Surrogate: Dibromofluoromethane	2.54		ug/g		79.3	50-140			
Surrogate: Toluene-d8	3.02		ug/g		94.4	50-140			

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 17-May-2018
Order Date: 10-May-2018
Project Description: 6162-18

Method Quality Control: Duplicate

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	ND	7	ug/g dry	ND				40	
F2 PHCs (C10-C16)	ND	4	ug/g dry	ND				30	
F3 PHCs (C16-C34)	ND	8	ug/g dry	ND				30	
F4 PHCs (C34-C50)	ND	6	ug/g dry	ND				30	
Physical Characteristics									
% Solids	86.8	0.1	% by Wt.	82.5			5.1	25	
Volatiles									
Acetone	ND	0.50	ug/g dry	ND				50	
Benzene	ND	0.02	ug/g dry	ND				50	
Bromodichloromethane	ND	0.05	ug/g dry	ND				50	
Bromoform	ND	0.05	ug/g dry	ND				50	
Bromomethane	ND	0.05	ug/g dry	ND				50	
Carbon Tetrachloride	ND	0.05	ug/g dry	ND				50	
Chlorobenzene	ND	0.05	ug/g dry	ND				50	
Chloroform	ND	0.05	ug/g dry	ND				50	
Dibromochloromethane	ND	0.05	ug/g dry	ND				50	
Dichlorodifluoromethane	ND	0.05	ug/g dry	ND				50	
1,2-Dichlorobenzene	ND	0.05	ug/g dry	ND				50	
1,3-Dichlorobenzene	ND	0.05	ug/g dry	ND				50	
1,4-Dichlorobenzene	ND	0.05	ug/g dry	ND				50	
1,1-Dichloroethane	ND	0.05	ug/g dry	ND				50	
1,2-Dichloroethane	ND	0.05	ug/g dry	ND				50	
1,1-Dichloroethylene	ND	0.05	ug/g dry	ND				50	
cis-1,2-Dichloroethylene	ND	0.05	ug/g dry	ND				50	
trans-1,2-Dichloroethylene	ND	0.05	ug/g dry	ND				50	
1,2-Dichloropropane	ND	0.05	ug/g dry	ND				50	
cis-1,3-Dichloropropylene	ND	0.05	ug/g dry	ND				50	
trans-1,3-Dichloropropylene	ND	0.05	ug/g dry	ND				50	
Ethylbenzene	ND	0.05	ug/g dry	ND				50	
Ethylene dibromide (dibromoethane)	ND	0.05	ug/g dry	ND				50	
Hexane	ND	0.05	ug/g dry	ND				50	
Methyl Ethyl Ketone (2-Butanone)	ND	0.50	ug/g dry	ND				50	
Methyl Isobutyl Ketone	ND	0.50	ug/g dry	ND				50	
Methyl tert-butyl ether	ND	0.05	ug/g dry	ND				50	
Methylene Chloride	ND	0.05	ug/g dry	ND				50	
Styrene	ND	0.05	ug/g dry	ND				50	
1,1,1,2-Tetrachloroethane	ND	0.05	ug/g dry	ND				50	
1,1,2,2-Tetrachloroethane	ND	0.05	ug/g dry	ND				50	
Tetrachloroethylene	ND	0.05	ug/g dry	ND				50	
Toluene	ND	0.05	ug/g dry	ND				50	
1,1,1-Trichloroethane	ND	0.05	ug/g dry	ND				50	
1,1,2-Trichloroethane	ND	0.05	ug/g dry	ND				50	
Trichloroethylene	ND	0.05	ug/g dry	ND				50	
Trichlorofluoromethane	ND	0.05	ug/g dry	ND				50	
Vinyl chloride	ND	0.02	ug/g dry	ND				50	
m,p-Xylenes	ND	0.05	ug/g dry	ND				50	
o-Xylene	ND	0.05	ug/g dry	ND				50	
Surrogate: 4-Bromofluorobenzene	4.91		ug/g dry		111	50-140			
Surrogate: Dibromofluoromethane	4.80		ug/g dry		108	50-140			
Surrogate: Toluene-d8	3.12		ug/g dry		70.4	50-140			

Certificate of Analysis
 Client: ALTECH Environmental Consulting Ltd. (Toronto)
 Client PO:

Report Date: 17-May-2018
 Order Date: 10-May-2018
 Project Description: 6162-18

Method Quality Control: Spike

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	ND	7	ug/g			80-120			
F2 PHCs (C10-C16)	98	4	ug/g		109	80-120			
F3 PHCs (C16-C34)	182	8	ug/g		97.8	80-120			
F4 PHCs (C34-C50)	124	6	ug/g		100	80-120			
Volatiles									
Acetone	8.86	0.50	ug/g		88.6	50-140			
Benzene	3.37	0.02	ug/g		84.2	60-130			
Bromodichloromethane	3.05	0.05	ug/g		76.3	60-130			
Bromoform	3.39	0.05	ug/g		84.8	60-130			
Bromomethane	2.77	0.05	ug/g		69.1	50-140			
Carbon Tetrachloride	3.52	0.05	ug/g		88.1	60-130			
Chlorobenzene	2.95	0.05	ug/g		73.8	60-130			
Chloroform	3.35	0.05	ug/g		83.8	60-130			
Dibromochloromethane	2.66	0.05	ug/g		66.4	60-130			
Dichlorodifluoromethane	2.89	0.05	ug/g		72.2	50-140			
1,2-Dichlorobenzene	3.63	0.05	ug/g		90.7	60-130			
1,3-Dichlorobenzene	3.65	0.05	ug/g		91.2	60-130			
1,4-Dichlorobenzene	3.75	0.05	ug/g		93.8	60-130			
1,1-Dichloroethane	3.77	0.05	ug/g		94.2	60-130			
1,2-Dichloroethane	3.34	0.05	ug/g		83.5	60-130			
1,1-Dichloroethylene	3.05	0.05	ug/g		76.2	60-130			
cis-1,2-Dichloroethylene	2.68	0.05	ug/g		67.0	60-130			
trans-1,2-Dichloroethylene	2.89	0.05	ug/g		72.3	60-130			
1,2-Dichloropropane	3.59	0.05	ug/g		89.6	60-130			
cis-1,3-Dichloropropylene	3.10	0.05	ug/g		77.4	60-130			
trans-1,3-Dichloropropylene	3.02	0.05	ug/g		75.5	60-130			
Ethylbenzene	3.05	0.05	ug/g		76.4	60-130			
Ethylene dibromide (dibromoethane)	2.70	0.05	ug/g		67.4	60-130			
Hexane	2.44	0.05	ug/g		61.0	60-130			
Methyl Ethyl Ketone (2-Butanone)	6.95	0.50	ug/g		69.5	50-140			
Methyl Isobutyl Ketone	6.99	0.50	ug/g		69.9	50-140			
Methyl tert-butyl ether	8.57	0.05	ug/g		85.7	50-140			
Methylene Chloride	2.82	0.05	ug/g		70.4	60-130			
Styrene	2.79	0.05	ug/g		69.8	60-130			
1,1,1,2-Tetrachloroethane	3.20	0.05	ug/g		80.1	60-130			
1,1,2,2-Tetrachloroethane	3.02	0.05	ug/g		75.5	60-130			
Tetrachloroethylene	2.65	0.05	ug/g		66.2	60-130			
Toluene	3.14	0.05	ug/g		78.6	60-130			
1,1,1-Trichloroethane	3.60	0.05	ug/g		90.0	60-130			
1,1,2-Trichloroethane	3.36	0.05	ug/g		84.0	60-130			
Trichloroethylene	3.69	0.05	ug/g		92.1	60-130			
Trichlorofluoromethane	3.18	0.05	ug/g		79.5	50-140			
Vinyl chloride	2.94	0.02	ug/g		73.5	50-140			
m,p-Xylenes	6.87	0.05	ug/g		85.9	60-130			
o-Xylene	3.54	0.05	ug/g		88.6	60-130			
Surrogate: 4-Bromofluorobenzene	2.43		ug/g		76.0	50-140			

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 17-May-2018
Order Date: 10-May-2018
Project Description: 6162-18

Qualifier Notes:

Login Qualifiers :

Sample not received in Paracel verified container / media
Applies to samples: BH1 SS5 14-15 ft., BH2 SS5 12 ft., BH3 SS2 6.5 ft., BH4 SS3 11 ft., BH5 SS3 15 ft., BH6 SS5 16 ft.

Sample Data Revisions

None

Work Order Revisions / Comments:

None

Other Report Notes:

- n/a: not applicable
- ND: Not Detected
- MDL: Method Detection Limit
- Source Result: Data used as source for matrix and duplicate samples
- %REC: Percent recovery.
- RPD: Relative percent difference.

Soil results are reported on a dry weight basis when the units are denoted with 'dry'.
Where %Solids is reported, moisture loss includes the loss of volatile hydrocarbons.

CCME PHC additional information:

- The method for the analysis of PHCs complies with the Reference Method for the CWS PHC and is validated for use in the laboratory. All prescribed quality criteria identified in the method has been met.
- F1 range corrected for BTEX.
- F2 to F3 ranges corrected for appropriate PAHs where available.
- The gravimetric heavy hydrocarbons (F4G) are not to be added to C6 to C50 hydrocarbons.
- In the case where F4 and F4G are both reported, the greater of the two results is to be used for comparison to CWS PHC criteria.

Parcel ID: 1819527



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Chain of Custody
(Lab Use Only)
No 116740

Page 1 of 1

Client Name: <u>Altech Environmental</u>	Project Reference: <u>6162-18</u>	Turnaround Time: <input type="checkbox"/> 1 Day <input type="checkbox"/> 3 Day <input type="checkbox"/> 2 Day <input checked="" type="checkbox"/> Regular Date Required:
Contact Name: <u>Allison McCarthy</u>	Quote #	
Address: <u>12 Banigan Drive, Toronto, ON</u>	PN #	
Telephone: <u>416 467 5555</u>	Email Address: <u>amccarthy@altech-group.com</u>	

Criteria: O. Reg. 153/04 (As Amended) Table RSC Filing O. Reg. 558/00 PWQO CCME SUD (Storm) S1/B (Sanitary) Municipality: _____ Other: _____

Matrix Type: S (Soil/Sed.) GW (Ground Water) SW (Surface Water) SS (Storm Sanitary Sewer) P (Paint) A (Air) O (Other)

Parcel Order Number: <u>1819527</u>	Matrix	Air Volume	# of Containers	Sample Taken		Pb	Cd	Cu	Mn	Ni	Zn	Fe	Al	As	Cr	Hg	Se	Co	Mg	Ca	Mg	K	Na	Cl	S	NO3	NO2	NH4	PO4	F	B	I	Br	Li	Rb	Cs	Ba	Sr	Zr	Hf	Ta	Nb	Mo	Sn	Pb	Bi	Po	At	Rn	Th	U	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf	Es	Fm	Md	No	Lr	Ac	Th	Pa	U	Np	Pu	Am	Cm	Bk	Cf
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Certificate of Analysis

ALTECH Environmental Consulting Ltd. (Toronto)

12 Banigan Dr.
Toronto, ON M4H 1E9
Attn: Chad Stewart

Client PO:
Project: 6162-18
Custody:

Report Date: 4-Jun-2018
Order Date: 29-May-2018

Order #: 1822193

This Certificate of Analysis contains analytical data applicable to the following samples as submitted:

Parcel ID	Client ID
1822193-01	6162-MW1

Approved By:

Mark Foto, M.Sc.
Lab Supervisor

Any use of these results implies your agreement that our total liability in connection with this work, however arising, shall be limited to the amount paid by you for this work, and that our employees or agents shall not under any circumstances be liable to you in connection with this work.

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 04-Jun-2018
Order Date: 29-May-2018
Project Description: 6162-18

Analysis Summary Table

Analysis	Method Reference/Description	Extraction Date	Analysis Date
PHC F1	CWS Tier 1 - P&T GC-FID	30-May-18	1-Jun-18
PHCs F2 to F4	CWS Tier 1 - GC-FID, extraction	30-May-18	1-Jun-18
REG 153: VOCs by P&T GC/MS	EPA 624 - P&T GC-MS	30-May-18	1-Jun-18

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 04-Jun-2018
Order Date: 29-May-2018
Project Description: 6162-18

Client ID:	6162-MW1	-	-	-
Sample Date:	05/29/2018 00:00	-	-	-
Sample ID:	1822193-01	-	-	-
MDL/Units	Ground Water	-	-	-

Volatiles

Acetone	5.0 ug/L	76.0	-	-	-
Benzene	0.5 ug/L	<0.5	-	-	-
Bromodichloromethane	0.5 ug/L	<0.5	-	-	-
Bromoform	0.5 ug/L	<0.5	-	-	-
Bromomethane	0.5 ug/L	<0.5	-	-	-
Carbon Tetrachloride	0.2 ug/L	<0.2	-	-	-
Chlorobenzene	0.5 ug/L	<0.5	-	-	-
Chloroform	0.5 ug/L	<0.5	-	-	-
Dibromochloromethane	0.5 ug/L	<0.5	-	-	-
Dichlorodifluoromethane	1.0 ug/L	<1.0	-	-	-
1,2-Dichlorobenzene	0.5 ug/L	<0.5	-	-	-
1,3-Dichlorobenzene	0.5 ug/L	<0.5	-	-	-
1,4-Dichlorobenzene	0.5 ug/L	<0.5	-	-	-
1,1-Dichloroethane	0.5 ug/L	<0.5	-	-	-
1,2-Dichloroethane	0.5 ug/L	<0.5	-	-	-
1,1-Dichloroethylene	0.5 ug/L	<0.5	-	-	-
cis-1,2-Dichloroethylene	0.5 ug/L	<0.5	-	-	-
trans-1,2-Dichloroethylene	0.5 ug/L	<0.5	-	-	-
1,2-Dichloropropane	0.5 ug/L	<0.5	-	-	-
cis-1,3-Dichloropropylene	0.5 ug/L	<0.5	-	-	-
trans-1,3-Dichloropropylene	0.5 ug/L	<0.5	-	-	-
1,3-Dichloropropene, total	0.5 ug/L	<0.5	-	-	-
Ethylbenzene	0.5 ug/L	<0.5	-	-	-
Ethylene dibromide (dibromoethane)	0.2 ug/L	<0.2	-	-	-
Hexane	1.0 ug/L	<1.0	-	-	-
Methyl Ethyl Ketone (2-Butanone)	5.0 ug/L	61.7	-	-	-
Methyl Isobutyl Ketone	5.0 ug/L	<5.0	-	-	-
Methyl tert-butyl ether	2.0 ug/L	<2.0	-	-	-
Methylene Chloride	5.0 ug/L	<5.0	-	-	-
Styrene	0.5 ug/L	<0.5	-	-	-
1,1,1,2-Tetrachloroethane	0.5 ug/L	<0.5	-	-	-
1,1,2,2-Tetrachloroethane	0.5 ug/L	<0.5	-	-	-
Tetrachloroethylene	0.5 ug/L	<0.5	-	-	-
Toluene	0.5 ug/L	<0.5	-	-	-
1,1,1-Trichloroethane	0.5 ug/L	<0.5	-	-	-

Certificate of Analysis

Client: ALTECH Environmental Consulting Ltd. (Toronto)

Client PO:

Report Date: 04-Jun-2018

Order Date: 29-May-2018

Project Description: 6162-18

	Client ID:	6162-MW1	-	-	-
	Sample Date:	05/29/2018 00:00	-	-	-
	Sample ID:	1822193-01	-	-	-
	MDL/Units	Ground Water	-	-	-
1,1,2-Trichloroethane	0.5 ug/L	<0.5	-	-	-
Trichloroethylene	0.5 ug/L	<0.5	-	-	-
Trichlorofluoromethane	1.0 ug/L	<1.0	-	-	-
Vinyl chloride	0.5 ug/L	<0.5	-	-	-
m,p-Xylenes	0.5 ug/L	<0.5	-	-	-
o-Xylene	0.5 ug/L	<0.5	-	-	-
Xylenes, total	0.5 ug/L	0.5	-	-	-
4-Bromofluorobenzene	Surrogate	91.4%	-	-	-
Dibromofluoromethane	Surrogate	104%	-	-	-
Toluene-d8	Surrogate	94.5%	-	-	-

Hydrocarbons

F1 PHCs (C6-C10)	25 ug/L	<25	-	-	-
F2 PHCs (C10-C16)	100 ug/L	<543 [2]	-	-	-
F3 PHCs (C16-C34)	100 ug/L	<543 [2]	-	-	-
F4 PHCs (C34-C50)	100 ug/L	<543 [2]	-	-	-

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 04-Jun-2018
Order Date: 29-May-2018
Project Description: 6162-18

Method Quality Control: Blank

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	ND	25	ug/L						
F2 PHCs (C10-C16)	ND	100	ug/L						
F3 PHCs (C16-C34)	ND	100	ug/L						
F4 PHCs (C34-C50)	ND	100	ug/L						
Volatiles									
Acetone	ND	5.0	ug/L						
Benzene	ND	0.5	ug/L						
Bromodichloromethane	ND	0.5	ug/L						
Bromoform	ND	0.5	ug/L						
Bromomethane	ND	0.5	ug/L						
Carbon Tetrachloride	ND	0.2	ug/L						
Chlorobenzene	ND	0.5	ug/L						
Chloroform	ND	0.5	ug/L						
Dibromochloromethane	ND	0.5	ug/L						
Dichlorodifluoromethane	ND	1.0	ug/L						
1,2-Dichlorobenzene	ND	0.5	ug/L						
1,3-Dichlorobenzene	ND	0.5	ug/L						
1,4-Dichlorobenzene	ND	0.5	ug/L						
1,1-Dichloroethane	ND	0.5	ug/L						
1,2-Dichloroethane	ND	0.5	ug/L						
1,1-Dichloroethylene	ND	0.5	ug/L						
cis-1,2-Dichloroethylene	ND	0.5	ug/L						
trans-1,2-Dichloroethylene	ND	0.5	ug/L						
1,2-Dichloropropane	ND	0.5	ug/L						
cis-1,3-Dichloropropylene	ND	0.5	ug/L						
trans-1,3-Dichloropropylene	ND	0.5	ug/L						
1,3-Dichloropropene, total	ND	0.5	ug/L						
Ethylbenzene	ND	0.5	ug/L						
Ethylene dibromide (dibromoethane)	ND	0.2	ug/L						
Hexane	ND	1.0	ug/L						
Methyl Ethyl Ketone (2-Butanone)	ND	5.0	ug/L						
Methyl Isobutyl Ketone	ND	5.0	ug/L						
Methyl tert-butyl ether	ND	2.0	ug/L						
Methylene Chloride	ND	5.0	ug/L						
Styrene	ND	0.5	ug/L						
1,1,1,2-Tetrachloroethane	ND	0.5	ug/L						
1,1,2,2-Tetrachloroethane	ND	0.5	ug/L						
Tetrachloroethylene	ND	0.5	ug/L						
Toluene	ND	0.5	ug/L						
1,1,1-Trichloroethane	ND	0.5	ug/L						
1,1,2-Trichloroethane	ND	0.5	ug/L						
Trichloroethylene	ND	0.5	ug/L						
Trichlorofluoromethane	ND	1.0	ug/L						
Vinyl chloride	ND	0.5	ug/L						
m,p-Xylenes	ND	0.5	ug/L						
o-Xylene	ND	0.5	ug/L						
Xylenes, total	ND	0.5	ug/L						
Surrogate: 4-Bromofluorobenzene	74.3		ug/L		92.9	50-140			
Surrogate: Dibromofluoromethane	71.5		ug/L		89.4	50-140			
Surrogate: Toluene-d8	75.2		ug/L		94.0	50-140			

Certificate of Analysis
 Client: ALTECH Environmental Consulting Ltd. (Toronto)
 Client PO:

Report Date: 04-Jun-2018
 Order Date: 29-May-2018
 Project Description: 6162-18

Method Quality Control: Duplicate

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	ND	25	ug/L	ND				30	
Volatiles									
Acetone	ND	5.0	ug/L	ND				30	
Benzene	ND	0.5	ug/L	ND			0.0	30	
Bromodichloromethane	ND	0.5	ug/L	ND				30	
Bromoform	ND	0.5	ug/L	ND				30	
Bromomethane	ND	0.5	ug/L	ND				30	
Carbon Tetrachloride	ND	0.2	ug/L	ND				30	
Chlorobenzene	ND	0.5	ug/L	ND				30	
Chloroform	ND	0.5	ug/L	ND				30	
Dibromochloromethane	ND	0.5	ug/L	ND				30	
Dichlorodifluoromethane	ND	1.0	ug/L	ND				30	
1,2-Dichlorobenzene	ND	0.5	ug/L	ND				30	
1,3-Dichlorobenzene	ND	0.5	ug/L	ND				30	
1,4-Dichlorobenzene	ND	0.5	ug/L	ND				30	
1,1-Dichloroethane	ND	0.5	ug/L	ND				30	
1,2-Dichloroethane	ND	0.5	ug/L	ND				30	
1,1-Dichloroethylene	ND	0.5	ug/L	ND				30	
cis-1,2-Dichloroethylene	ND	0.5	ug/L	ND				30	
trans-1,2-Dichloroethylene	ND	0.5	ug/L	ND				30	
1,2-Dichloropropane	ND	0.5	ug/L	ND				30	
cis-1,3-Dichloropropylene	ND	0.5	ug/L	ND				30	
trans-1,3-Dichloropropylene	ND	0.5	ug/L	ND				30	
Ethylbenzene	ND	0.5	ug/L	ND			0.0	30	
Ethylene dibromide (dibromoethane)	ND	0.2	ug/L	ND				30	
Hexane	ND	1.0	ug/L	ND				30	
Methyl Ethyl Ketone (2-Butanone)	ND	5.0	ug/L	ND				30	
Methyl Isobutyl Ketone	ND	5.0	ug/L	ND				30	
Methyl tert-butyl ether	ND	2.0	ug/L	ND				30	
Methylene Chloride	ND	5.0	ug/L	ND				30	
Styrene	ND	0.5	ug/L	ND				30	
1,1,1,2-Tetrachloroethane	ND	0.5	ug/L	ND				30	
1,1,2,2-Tetrachloroethane	ND	0.5	ug/L	ND				30	
Tetrachloroethylene	ND	0.5	ug/L	ND				30	
Toluene	10.2	0.5	ug/L	8.41			19.4	30	
1,1,1-Trichloroethane	ND	0.5	ug/L	ND				30	
1,1,2-Trichloroethane	ND	0.5	ug/L	ND				30	
Trichloroethylene	ND	0.5	ug/L	ND				30	
Trichlorofluoromethane	ND	1.0	ug/L	ND				30	
Vinyl chloride	ND	0.5	ug/L	ND				30	
m,p-Xylenes	ND	0.5	ug/L	ND			0.0	30	
o-Xylene	ND	0.5	ug/L	ND				30	
Surrogate: 4-Bromofluorobenzene	74.6		ug/L		93.2	50-140			
Surrogate: Dibromofluoromethane	77.8		ug/L		97.3	50-140			
Surrogate: Toluene-d8	76.0		ug/L		95.0	50-140			

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 04-Jun-2018
Order Date: 29-May-2018
Project Description: 6162-18

Method Quality Control: Spike

Analyte	Result	Reporting Limit	Units	Source Result	%REC	%REC Limit	RPD	RPD Limit	Notes
Hydrocarbons									
F1 PHCs (C6-C10)	1940	25	ug/L		97.2	68-117			
F2 PHCs (C10-C16)	2080	100	ug/L		116	60-140			
F3 PHCs (C16-C34)	3570	100	ug/L		96.0	60-140			
F4 PHCs (C34-C50)	2560	100	ug/L		103	60-140			
Volatiles									
Acetone	103	5.0	ug/L		103	50-140			
Benzene	41.4	0.5	ug/L		103	60-130			
Bromodichloromethane	34.4	0.5	ug/L		86.0	60-130			
Bromoform	31.0	0.5	ug/L		77.4	60-130			
Bromomethane	45.6	0.5	ug/L		114	50-140			
Carbon Tetrachloride	32.9	0.2	ug/L		82.2	60-130			
Chlorobenzene	42.3	0.5	ug/L		106	60-130			
Chloroform	37.1	0.5	ug/L		92.8	60-130			
Dibromochloromethane	32.5	0.5	ug/L		81.3	60-130			
Dichlorodifluoromethane	34.8	1.0	ug/L		87.0	50-140			
1,2-Dichlorobenzene	38.6	0.5	ug/L		96.4	60-130			
1,3-Dichlorobenzene	38.2	0.5	ug/L		95.6	60-130			
1,4-Dichlorobenzene	38.6	0.5	ug/L		96.4	60-130			
1,1-Dichloroethane	43.7	0.5	ug/L		109	60-130			
1,2-Dichloroethane	43.3	0.5	ug/L		108	60-130			
1,1-Dichloroethylene	43.3	0.5	ug/L		108	60-130			
cis-1,2-Dichloroethylene	39.2	0.5	ug/L		98.0	60-130			
trans-1,2-Dichloroethylene	44.9	0.5	ug/L		112	60-130			
1,2-Dichloropropane	44.2	0.5	ug/L		111	60-130			
cis-1,3-Dichloropropylene	28.1	0.5	ug/L		70.2	60-130			
trans-1,3-Dichloropropylene	29.2	0.5	ug/L		73.1	60-130			
Ethylbenzene	40.1	0.5	ug/L		100	60-130			
Ethylene dibromide (dibromoethane)	40.9	0.2	ug/L		102	60-130			
Hexane	34.7	1.0	ug/L		86.6	60-130			
Methyl Ethyl Ketone (2-Butanone)	104	5.0	ug/L		104	50-140			
Methyl Isobutyl Ketone	106	5.0	ug/L		106	50-140			
Methyl tert-butyl ether	100	2.0	ug/L		100	50-140			
Methylene Chloride	45.0	5.0	ug/L		112	60-130			
Styrene	43.5	0.5	ug/L		109	60-130			
1,1,1,2-Tetrachloroethane	42.4	0.5	ug/L		106	60-130			
1,1,2,2-Tetrachloroethane	51.9	0.5	ug/L		130	60-130			
Tetrachloroethylene	44.8	0.5	ug/L		112	60-130			
Toluene	41.2	0.5	ug/L		103	60-130			
1,1,1-Trichloroethane	35.8	0.5	ug/L		89.4	60-130			
1,1,2-Trichloroethane	45.6	0.5	ug/L		114	60-130			
Trichloroethylene	40.6	0.5	ug/L		102	60-130			
Trichlorofluoromethane	41.3	1.0	ug/L		103	60-130			
Vinyl chloride	42.5	0.5	ug/L		106	50-140			
m,p-Xylenes	85.8	0.5	ug/L		107	60-130			
o-Xylene	44.0	0.5	ug/L		110	60-130			
Surrogate: 4-Bromofluorobenzene	74.6		ug/L		93.3	50-140			

Certificate of Analysis
Client: ALTECH Environmental Consulting Ltd. (Toronto)
Client PO:

Report Date: 04-Jun-2018
Order Date: 29-May-2018
Project Description: 6162-18

Qualifier Notes:

Login Qualifiers :

Sample not received in Paracel verified container / media
Applies to samples: 6162-MW1

Sample Qualifiers :

- 2: Elevated Reporting Limits due to limited sample volume.
- 1: Limited sample volume available limiting accuracy of reported result.

Sample Data Revisions

None

Work Order Revisions / Comments:

None

Other Report Notes:

n/a: not applicable
ND: Not Detected
MDL: Method Detection Limit
Source Result: Data used as source for matrix and duplicate samples
%REC: Percent recovery.
RPD: Relative percent difference.

CCME PHC additional information:

- The method for the analysis of PHCs complies with the Reference Method for the CWS PHC and is validated for use in the laboratory. All prescribed quality criteria identified in the method has been met.
- F1 range corrected for BTEX.
- F2 to F3 ranges corrected for appropriate PAHs where available.
- The gravimetric heavy hydrocarbons (F4G) are not to be added to C6 to C50 hydrocarbons.
- In the case where F4 and F4G are both reported, the greater of the two results is to be used for comparison to CWS PHC criteria.



Parcel ID: 1822193



300-2319 St. Laurent Blvd.
Ottawa, ON K1G 4J8
p: (613) 731-9577
f: (613) 731-0064
e: parcel@paracellabs.com
www.paracellabs.com

Chain of Custody Record

No 41764

Pg. 1 of 1

Contact: Chad Stewart
Company: Altah Environmental
Address: 12 Baringer Dr, Toronto
Tel: 416 467 5777 x232 Fax: 416 467 9824

Project Ref: 6162-18
PO #: _____
Quote #: _____ Not Quoted
Email: stewart@altah-environmental.com
Preservative to be added by Parcel? Yes No

Reporting Options
Electronic: signed PDF spreadsheet
Other: _____
Turn Around Time: 1-day 2-day Regular
Regulatory/Guideline Requirements

Matrix Types: S-Soil/Sed GW-Ground Water SW-Surface Water SS-Storm/Sanitary Sewer A-Air O-Other RDW-Regulated Drinking Water

Sample Information

Analysis Required

Parcel Order #

1822193

Sample Identification

Sample ID	Matrix	# Bottles	Date Sampled dd/mm/yy	Analysis
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				

6162-MW1

470

3

05/20/13

F1-F4
DOC
XX

Revised as per Chad with limited volume for PICE2-F4 (125ml) etc

Comments: All bottles are preserved with NaSO₄ and unfiltered ground water

Relinquished by: Chad Stewart
Date: 05/20/13 Time: _____

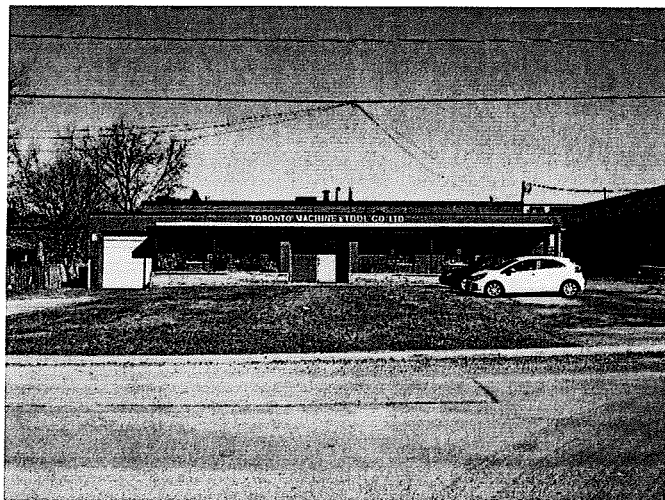
Received by: [Signature]
Date: 29 May 2013 Time: _____

Verified by: [Signature]
Date: 05/26/13 Time: 1:41p

SUNEPORN 20:MM MAY 30 2013 10:09 AM

APPENDIX E

Appendix E: Site Photos



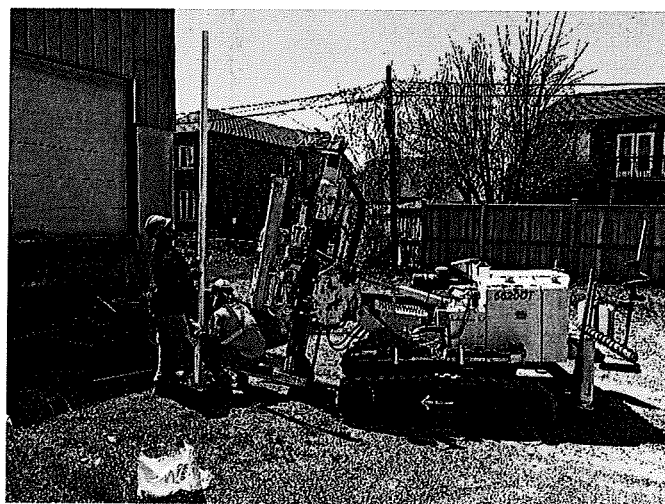
Photograph 1

Subject site (38 Milne Ave) looking north.



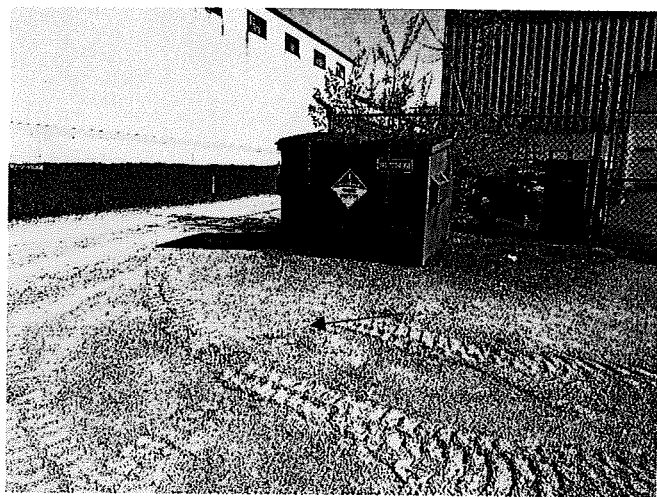
Photograph 2

Subject site (57 Mack Ave) looking south, showing the location of BH6.



Photograph 3

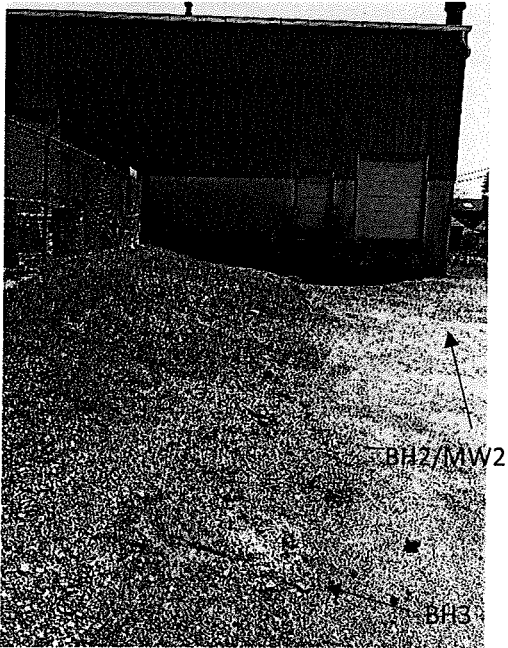
Installation of MW2 at the rear (north of) 38 Milne Avenue.



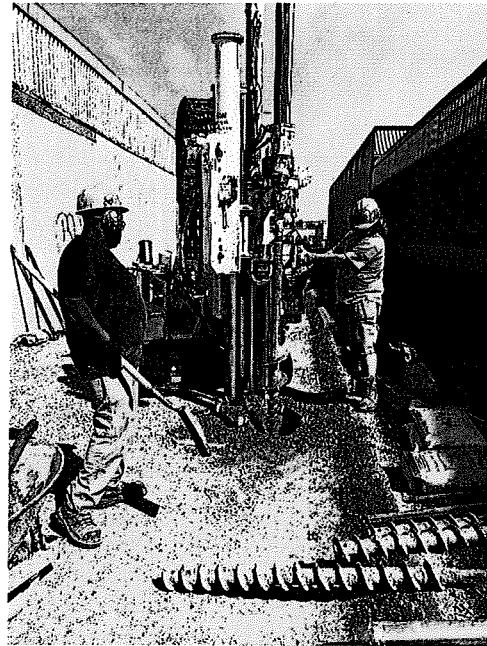
Photograph 4

View looking south towards waste storage area at 38 Milne Avenue, showing location of BH4

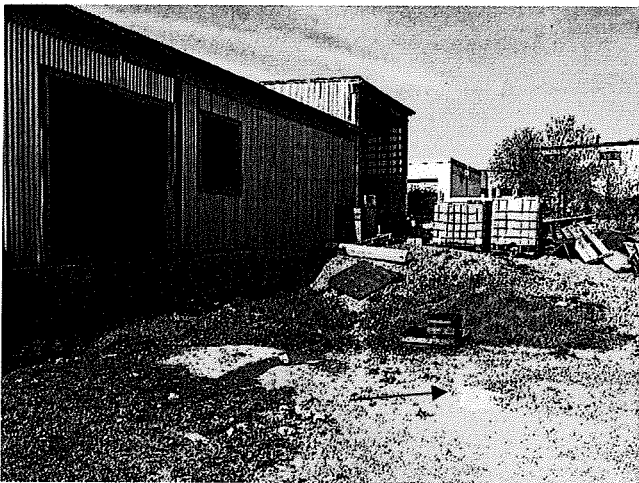
Site Photos



Photograph 5
View looking south towards 38 Milne Avenue, showing locations of BH2/MW2 and BH3.



Photograph 6
Augering at BH1 for the installation of MW1, along the eastern edge of 38 Milne Avenue.



Photograph 7
View looking south towards waste storage area at 38 Milne Avenue, showing location of BH4.

APPENDIX “5”

**TO SECOND REPORT
OF THE RECEIVER**

August 24, 2018



msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, Ontario
M2J 4V8

ATTENTION: Ms. Frieda Kanaris

**RE: Delineation Investigation
57 Mack Avenue, Toronto, Ontario
Altech Reference No. 6210-18**

Dear Madam,

Please find attached the report for the Delineation Investigation conducted by Altech at the above location.

If you have any questions or concerns, please do not hesitate to contact the undersigned.

Yours very truly,

ALTECH Environmental Consulting Ltd.

A handwritten signature in black ink, appearing to read "AMC".

Allison McCarthy, B.Sc., BES
Junior Project Consultant
Site Investigation and Remediation Services

Delineation Investigation

57 Mack Avenue

Toronto, Ontario

Prepared for

msi Spergel Inc.

Project: 6210-18

ALTECH Environmental Consulting Ltd.

12 Banigan Drive
Toronto, ON, Canada M4H 1E9
Phone: (416) 467-5555
Fax: (416) 467-9824
Toll Free: 1-800-323-4937
www.altech-group.com

August 24, 2018

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EXECUTIVE SUMMARY

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel Inc. to complete a Delineation Investigation of the property with the municipal address of 57 Mack Avenue in Toronto, Ontario. This assessment was completed as per the applicable CSA Standard Z769-00. This report does not meet the format of a Phase Two ESA report specified under Ontario Ministry of the Environment, Conservation, and Parks (MECP) Brownfields Regulation 153/04 (as amended), because it is not intended to support the filing of a Record of Site Condition (RSC). Altech understands that an RSC is not required at this time.

The site is currently occupied by an industrial property and an exceedance of the volatile organic compound (VOC) trichloroethylene (TCE) in the soil was identified in a previous Phase II ESA (Altech, June 2018). The purpose of this investigation is to delineate soil contamination discovered during earlier assessments and determine if groundwater contamination is present, and to discuss go-forward options for addressing the contamination and making safe and reasonable use of the property.

Six (6) boreholes (designated as 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6) were advanced to a maximum depth of 12.8 metres below ground surface (mbgs) (42 feet bgs), on the exterior of the subject site.

One (1) borehole (6210-BH1) was completed with monitoring well (6210-MW1) for groundwater sampling.

The boreholes were located to delineate the extent of the TCE impacts to the soil and groundwater, in the vicinity of 6162-BH5. Borehole 6210-BH3 displayed visual and olfactory signs of petroleum hydrocarbon (PHC) contamination, which was not previously encountered during the Phase II ESA (Altech, June 2018), and therefore borehole 6210-BH6 was located to help determine the extent of PHC contamination surrounding borehole 6210-BH3.

The MECP *Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, Industrial/Commercial/Community Property Use, Fine to Medium Textured Soils* were deemed applicable to the site. These standards were used for comparison of analytical results for the following Contaminants of Concern (COC): VOCs and PHCs.

Conclusions

The following is a summary of the soil contamination identified in the report:

- Based on all information available to date, soil contamination is located in 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6, with exceedances of the applicable MECP Table 3 Standards for TCE.
- The soil contamination in 6210-BH6 (4-5 ft), also exceeded the MECP Table 3 Standards, for PHC fractions F1-F3, 1,1-Dichloroethylene (1,1-DCE), and cis-1,2-Dichloroethylene (cis-1, 2-DCE).
- The contaminated soil appears to extend along the southern edge of the property building to an unknown distance in all directions, and therefore may extend underneath the

southern wall of the site building. Further delineation will be required to establish the extents of the soil contamination. All of the occurrences of contamination discovered to date will require further delineation in all directions, including further sampling and analysis (this may require sampling within the site building). The full extent of soil contamination cannot be estimated at this time.

- Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface.

The following is a summary of the groundwater contamination identified in the report:

- Based on all information available to date, groundwater contamination is present in 6210-MW1. The groundwater within 6210-MW1 was within the MECP Table 3 Standards for all PHC and VOC parameters analysed except for TCE and cis-1, 2-DCE.
- The contaminated groundwater appears to be located along the southern edge of the 57 Mack Avenue building, and likely extends for an unknown distance in all cardinal directions from 6210-MW1. Delineation of the groundwater contamination surrounding 6210-MW1 will require further sampling and analysis.
- Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface. The extent of the VOC contaminated groundwater cannot be estimated at this time.
- The groundwater flow direction is generally toward the south and groundwater contamination is therefore likely to migrate in this direction.

Recommendations

- Altech recommends the re-sampling of 6210-MW1 in order to confirm the groundwater contamination.
- Altech recommends that further delineation of soil and groundwater contamination be completed, to better assess the extent of the contamination and its migration on the site.
- Altech recommends that remediation of the soil and groundwater contamination on the subject site is undertaken as soon as possible. Altech recommends that after further delineation, a Remediation Feasibility Study is undertaken to evaluate the advantages and disadvantages of various available remediation strategies, to address the identified contamination.
- As an alternative to remediation, a risk assessment approach may also be considered. A risk assessment would determine: property specific standards for the site, the calculated risk of hazardous exposure to occupants of the site (i.e. migration of contaminated vapour into indoor air) with the contaminants in place, and risk management measures that would be recommended to reduce the risk of the contamination remaining in place. Altech recommends that once complete delineation of all contaminants is achieved, a proposal be obtained from a qualified risk assessor for a detailed screening level risk assessment opinion statement.

1.0 INTRODUCTION

1.1 Background

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel Inc. to complete a Delineation Investigation of the property with the municipal address of 57 Mack Avenue in Toronto, Ontario. A Site Location Map and Site Sketch with Sampling Locations are included in Appendix A as Figures 1 and Figure 2, respectively.

Previous work completed at the site by Altech was reported in:

- *Phase I Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario.* Prepared for msi Spergel Inc. by Altech Environmental Consulting Ltd. Dated April 17, 2018.
- *Phase II Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario.* Prepared for msi Spergel Inc. by Altech Environmental Consulting Ltd. Dated June 7, 2018.

In April 2018, Altech completed a Phase I ESA at 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario. The following features of environmental concern were identified:

- The rectangular, steel, aboveground storage tank behind the building at 38 Milne Avenue is an environmental concern that warrants further investigation to confirm the current soil and groundwater conditions around it.
- The buildings appear to have been used for the same industrial manufacturing operations since the previous Phase I ESA in 2015. Resultantly, incidental spills of oils and associated staining have continued since then – with the continued use of adsorbents to manage these spills. Current soil and groundwater conditions should be investigated to determine if there have been any recent impacts.
- Suspected non-friable ACBMs were observed within the site building, during the site inspection. If ACBMs are in poor condition or damaged during renovation, they may produce airborne asbestos fibres, which could cause adverse health impacts to persons in the area.
- Due to the age of the building lead and mercury may be present, although no specific observations of these materials were made in the building.

Conclusions from the Phase II ESA portion of the above report included the following:

The soil samples collected from 6162-BH1, 6162-BH2, 6162-BH3, 6162-BH4, 6162-BH5, and 6162-BH6 and submitted for laboratory analysis, were within the MECP Table 3 Standards for all parameters assessed, with the exception of:

- One soil sample (6162-BH5 SS3 15 ft), exceeded the MECP Table 3 Standards for Trichloroethylene (TCE).

The groundwater samples collected from 5436-MW1 (in March, 2018) and 6162-MW1 and submitted for laboratory analysis, were within the MECP Table 3 Standards for all parameters assessed.

The Phase II ESA report contained the following recommendations:

- Altech recommends delineation of the extent of the trichloroethylene contamination in the soil in the vicinity of 6162-BH5.
- It is also recommended that a remediation plan to remove the TCE impacts from the subject site be developed.

Altech has completed this Delineation Investigation, at the request of the client, to investigate the extent of previously identified exceedances in the soil at the subject site.

An Altech representative was on-site on August 3, August 8 and August 9, 2018 to complete the required field work for this project.

1.2 Project Objectives and Scope

The objective of the Delineation Investigation was to delineate subsurface TCE contamination in soil identified on the southern edge of the building located at 57 Mack Avenue (6162-BH5) of the site in the Phase II ESA report (Altech, June 2018). This investigation included the following scope of work:

- Renewal of public and private utility services on the site prior to onsite work, including a site visit by Altech personnel to mark out drilling locations and co-ordinate locating work;
- Advancement of four (4) boreholes to be advanced to a maximum depth of 7.5 metres (25 feet) below ground surface. The locations of the new boreholes will be surrounding the borehole 6162-BH5 on all sides. The boreholes will be advanced outside the Mack Avenue building to the south of the building. If groundwater is encountered, then two (2) monitoring wells will be installed in 2 of the boreholes;
- Collection of soil samples, field screening of soil samples for evidence of impact. Field screening evidence of soil impact will include any of the following: strong hydrocarbon odours, staining in soil, any debris present, or high volatile organic compound (VOC) measurements with an organic vapour meter. Selection of one sample from each borehole for analysis of VOC. Two soil samples will also be selected from below 15 feet for analysis of VOCs for the purpose of vertical delineation;
- Measurement of depth to groundwater in the newly installed monitoring wells; development of each well by purging; and collection of groundwater samples from the wells for analysis of VOCs;
- Submission of selected soil and groundwater samples to an accredited laboratory for analysis on a standard turnaround (5 business days). This scope of work includes analyses of up to six (6) soil samples and up to two (2) groundwater samples;

- Preparation of a written Delineation letter report. Laboratory analytical results will be compared to the currently applicable MECP Generic Site Condition Standards (updated as of April 15, 2011); and,
- Preparation of a Remediation Plan proposal which would outline, in the opinion of Altech, the best most feasible strategy for removing the exceedances from the subject site. Alternatively, if Risk Assessment is a more viable option, then a Risk Assessment proposal would be provided that describes risk assessment statements to be obtained (from a qualified risk assessor) and risk management measures to be implemented by you to manage the liability associated with the contamination.

The scope of work was designed by Altech to be suitable to delineate the contamination identified in the previous Phase II ESA report. Modifications to the scope of work, as detailed, were undertaken during the Delineation Investigation, and are outlined below:

- Advancement of five (5) boreholes to a maximum depth of 6.1 metres (20 feet) below ground surface, and the advancement of one (1) borehole to a maximum depth of 12.8 metres (42 feet) below ground surface.
- The installation of only one (1) monitoring well.
- The selection and submittal of seven (7) soil samples to an accredited laboratory for analysis on a standard turnaround (5 business days). Five (5) of these samples were analysed for TCEs and two (2) of these samples were analysed for petroleum hydrocarbons (PHC) fractions F1-F4.

2.0 SITE DESCRIPTION

The subject site is located to the south of Mack Avenue and east of Wolcott Avenue. The subject site is rectangular in shape with a total area of approximately 0.77 acres (approximately 3,137 square metres). The subject site contains one industrial buildings with a building footprint of 0.37 acres (1,486 square meters). The building is currently occupied by Toronto Machine & Tool Company Ltd., however no operations are currently taking place onsite. The site previously manufactured steel components (e.g. rings). Computer-numerical-control (CNC) machines were observed in the production areas of both buildings.

The building was built in the early 1960's and is constructed of cinderblocks and brick veneer with a flat roof. Office space occupies the front (north) of the building while the majority of the building is occupied by production areas. A shipping and receiving area was previously present at the back (south) of the building and is now occupied by a storage area.

Vehicular access to the subject site is available from both Mack Avenue and Milne Avenue (to the south). Asphalt pavement surrounds the building with parking found on the north of the subject site.

The housekeeping of the building is generally fair. The majority of the walls of the building were relatively clean and uncontaminated during the time of the site inspection. Metal shavings were observed in a few sections of the concrete floor. Water-stained ceiling tiles were observed in the office area. No evidence of ACBMs, UFFI, lead, mercury, PCBs or mould was observed on the subject site.

The site building was heated and cooled by natural gas-fired heating ventilating and air conditioning (HVAC) equipment, located on the roof, as well as by ceiling-suspended air handlers in the production areas. Access to the roof was unavailable during the time of the site inspection.

A Site Location Map and Site Sketch with Sampling Points are included as Figures 1 and 2, in Appendix A.

3.0 METHODOLOGY

3.1 *Visual Assessment*

The investigation has been performed in accordance with prevailing practices used in the environmental assessment industry, and generally accepted standards for environmental investigations. The methodology for the Delineation Investigation is generally consistent with the Canadian Standards Association standard Z769-00, with specifics of the scope and procedures described in subsequent sections of this report. This Delineation Investigation is not intended to meet the requirements of O. Reg. 153/04 as amended, because it is not intended to be used for the preparation of a Record of Site Condition (RSC). An RSC is often required during re-development projects. A site sketch, including the borehole locations, is presented as Figure 2 in Appendix A.

The following public utilities were contacted for physical plant locates prior to the start of drilling:

1. Local Telephone Company.
2. Local Natural Gas Company.
3. Local Cable Company.
4. Municipal Water and Sewer.
5. Hydro.

Additionally, a private utility locating company was retained to identify any other subsurface utilities at the subject site.

3.2 *Subsurface Soil Sampling*

Six (6) boreholes (designated as 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6) were advanced to a maximum depth of 12.8 metres below ground surface (mbgs) (42 feet bgs), on the exterior of the subject site.

The boreholes were advanced using a track-mounted Geoprobe 7822 DT equipped with dual tube sampling. Continuous soil samples were collected, in 1.5 metre sample lengths. Soil classification and observations of debris, volatile odours, discolouration, and/or staining were noted from the samples.

Soil samples that contained the most evidence of potential contamination from each borehole were selected, and submitted to the laboratory for analysis of parameters including PHC fractions F1 to F4 and VOCs.

3.3 *Soil Sample Collection, Preservation and Transport*

Soil samples were retrieved from various depth intervals in each borehole. All soil samples retrieved for TCE analysis were collected from between 12 to 15 feet bgs. All soil samples were collected and field preserved in accordance with the instructions provided by the laboratory, Caduceon Laboratories Inc. (Caduceon). Soil selected for PHC fraction F1 and VOC analysis

was transferred directly from the soil core using a new, clean, *Terracore* sampler into a new, clean, 40 ml clear glass vial with Teflon lined lids. Each vial contained 10 ml of methanol, as prepared by the laboratory. Soil selected for PHC fractions F2 to F4 analysis was transferred directly into 120 ml glass jars.

Soil from each depth interval within the boreholes was placed into clean, sealed, 18 x 20 centimetre heavy polyethylene bags so that approximately one quarter of the bag was full, with some headspace in the bag. Any lumps of soil within the bag were gently massaged and broken up by hand. The sample was then monitored for soil vapours accumulated in the headspace. Samples were selected for laboratory analysis on the basis of the most evidence of adverse impact, from field-testing for combustible vapours, and any visual and olfactory evidence of impact.

The samples were labelled with the following information:

- A site reference number (6210-18);
- A borehole (BH#) reference number for placement of the sample at the site; and,
- A sample liner reference (SS1) and depth interval range from which the sample was retrieved.

3.4 Groundwater Sampling and Preservation

One monitoring well (6210-MW1) was installed during the investigation; 6210-MW1 was screened from a depth of 8.22 to 11.27 mbgs (27 to 37 feet) to capture the groundwater table.

The well was constructed using 2" diameter schedule 40 PVC piping. A 40 micrometre slotted well screening pipe was used at the bottom of the well; with 3.1 metres (10 feet) of screen. Clean graded sand was placed around each well screen up to at least 0.30 metres above the top of the screen. A bentonite seal was then placed above the sand and up to approximately 0.20 mbgs. A flush mount protective case was secured with concrete to the existing grade. A compression-sealed J-Plug was installed at the top of the monitoring well.

The monitoring well was accessed to measure the depth to groundwater level, make visual observations, purge the well, and collect groundwater samples. Clean disposable plastic bailers were used to withdraw water from the well.

After purging, once the groundwater returned to equilibrium and the static water level within the well recovered, groundwater from the monitoring well was collected and submitted to the laboratory for analysis of PHCs and VOCs. All groundwater samples were collected and field preserved in accordance with the instructions provided by the laboratories, ALS Environmental Laboratories. Groundwater selected for PHC fraction F1 and VOC analysis was placed into new, clean, 40 ml amber glass vials with Teflon lined lids containing sodium bisulfate preservative.

The samples were labelled with the following information:

- A site reference number (6210-18);
- A monitoring well (MW#) reference ID for placement of the sample at the site; and,
- The date and time when the sample was retrieved.

3.5 Selection of Soil Standard for the Site

The soil and groundwater Standards that were deemed applicable to the site were the *Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water, Industrial/Commercial/Community Property Use, Fine to Medium Textured Soils*, (MECP, Apr. 15, 2011). This was determined as follows:

The MECP document *Soil, Ground Water [sic] and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act* (April 15, 2011) outlines criteria for five applicable property types:

- Full Depth Background criteria;
- Full Depth Generic criteria; and,
- Stratified depth criteria;
- Shallow Soils Generic criteria; and,
- Generic criteria for use within 30 m of a Water Body.

Comparison of the analytical results to the Full Depth Generic approach was selected for this site, because it is not a shallow soil site (i.e. overburden thickness less than 2 metres), is not near a water body, does not require stratified soil and does not need to be compared to background criteria.

Two types of groundwater conditions are recognized in the *Standards*:

- Potable groundwater; and,
- Non-potable groundwater.

Comparison of the analytical results to the non-potable groundwater criteria was selected for this site, as municipal water sourced from Lake Ontario is the source of drinking water in the Oakville area, and no domestic or municipal potable water MECP wells, were identified in the surrounding area.

Under non-potable groundwater conditions, two types of site use are recognized in the *Standards*:

- Residential/Parkland/Institutional land use; and,
- Industrial/Commercial/Community land use.

Comparison of the analytical results to the Industrial/Commercial/Community land use was selected for this site, based on the current and intended future land use.

According to O.Reg. 153/04, to be classified as medium to fine textured soil, at least 1/3 of the soil on subject property must contain 50% or more particles that are less than 75 microns. The soil at the subject property was observed to be clay with minor sand, therefore soil quality will be compared to the medium to fine textured Standards.

4.0 FINDINGS

4.1 Site Review

4.1.1 Site Observations and Activities

A site sketch including borehole locations is included as Figure 2, in Appendix A. Borehole logs are provided in Appendix C.

Six (6) boreholes (designated as 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6) were advanced to a maximum depth of 12.8 metres below ground surface (mbgs) (42 feet bgs), on the exterior of the subject site.

One (1) borehole (6210-BH1) was completed with a monitoring well (6210-MW1) for groundwater sampling. Groundwater was encountered at 11.20 mbgs on August 8, 2018.

The boreholes were located to delineate the extent of the TCE impacts to the soil and groundwater, in the vicinity of 6162-BH5. Borehole 6210-BH3 displayed visual and olfactory signs of petroleum hydrocarbons (PHC) contamination, which was not previously encountered during the Phase II ESA (Altech, June 2018), and therefore borehole 6210-BH6 was located to help determine the extent of PHC contamination surrounding borehole 6210-BH3.

The boreholes were located as follows:

- 6210-BH1 complete with monitoring well (MW1), was advanced approximately 5 metres south and 13 metres west of the southeastern corner of the site building;
- 6210-BH2 was advanced approximately 2 metres south of 6210-BH1; and,
- 6210-BH3 was advanced approximately 3 metres north of 6210-BH1; and,
- 6210-BH4 was advanced approximately 1 metres east of 6210-BH1; and,
- 6210-BH5 was advanced approximately 2.5 metres west of 6210-BH1; and,
- 6210-BH6 was advanced approximately 2 metres west of 6210-BH3.

4.2 Soil and Groundwater Sampling

4.2.1 Soil Characterization

The soil conditions and stratigraphy encountered during the advancement of the boreholes was recorded. Soil examined within the boreholes showed the following visual or olfactory signs of adverse impacts, including, black staining and a hydrocarbon odour in BH3 and BH6. The soil conditions encountered were as follows:

- 6210-BH1/6210-MW1 was advanced through a surface layer of gravel fill (0.2 metres thick), overlying brown clay to a depth of 5.5 mbgs, overlying brown sand to a depth in excess of 12.8 mbgs. The soil within 6210-BH1 did not display any unusual staining (some iron-staining was present surrounding the gravel) or odour.

- 6210-BH2 was advanced through a surface layer of gravel fill (0.2 metres thick), overlying brown clay with minor sand and gravel to a depth in excess of 6.1 mbgs. The soil within BH2 did not display any unusual staining (some iron-staining was present surrounding the gravel) or odour.
- 6210-BH3 was advanced through a surface layer of gravel fill and organic soil (0.3 metres thick), overlying brown clay with minor sand and gravel to a depth in excess of 5.5 mbgs. The soil within BH3 displayed black/grey staining from 1.5 mbgs to 3.4 mbgs and a strong fuel odour over the same interval.
- 6210-BH4 was advanced through a surface layer of gravel fill (0.2 metres thick), overlying brown clay with minor sand and gravel to a depth in excess of 5.5 mbgs. The soil within BH4 did not display any staining or odour.
- 6210-BH5 was advanced through a surface layer of gravel fill (0.2 metres thick), overlying brown clay with minor sand and gravel to a depth in excess of 5.5 mbgs. The soil within BH5 did not display any unusual staining (some iron-staining was present surrounding the gravel) or odour.
- 6210-BH6 was advanced through a surface layer of gravel fill and organic soil (0.3 metres thick), overlying brown clay with minor sand and gravel to a depth in excess of 4.6 mbgs. The soil within BH6 displayed black/grey staining from 0.9 mbgs to 2.3 mbgs and again from 3 mbgs to 3.3 mbgs, a strong fuel odour was observed over these same intervals.

4.2.2 Soil Analysis

Detailed analytical results from the selected borehole soil samples, which were submitted for laboratory analysis, are presented in Tables 1, 2 and 3 included in Appendix B. The soil results have been compared to the applicable standards as described in Section 4.1.2. Please refer to Appendix D for original laboratory results. Soil samples, with depth interval (mbgs), submitted for laboratory analysis, and the parameters tested, are summarized as follows:

Summary Table 1

Parameter	Samples Tested
PHCs F1 to F4	6210-BH3 9-10 ft 6210-BH6 4-5 ft
VOCs	6210-BH3 9-10 ft 6210-BH6 4-5 ft

Parameter	Samples Tested
TCE	6210-BH1 14-15 ft 6210-BH2 14-15 ft 6210-BH3 12-15 ft 6210-BH4 14-15 ft 6210-BH5 14-15 ft

Summary Table 2

Parameter	Samples in Exceedance
PHCs F1 to F4	6210-BH3 9-10 ft 6210-BH6 4-5 ft
VOCs	6210-BH3 9-10 ft 6210-BH6 4-5 ft
TCE	6210-BH1 14-15 ft 6210-BH2 14-15 ft 6210-BH3 12-15 ft 6210-BH4 14-15 ft 6210-BH5 14-15 ft

The soil samples collected from 6210-BH3 and 6210-BH6 and submitted for laboratory analysis for PHCs and VOCs, were within the MECP Table 3 Standards for all parameters assessed, with the exceptions of:

6210-BH6 4-5 ft, exceeded the MECP Table 3 Standards for PHC fractions F1-F3, 1,1-Dichloroethylene (1,1-DCE), cis-1,2-Dichloroethylene (cis-1, 2-DCE), and Trichloroethylene (TCE). These exceedances are summarized below:

Parameter	MECP Table 3 Standard	Sample Concentration
PHC Fraction F1	55 µg/g	730 µg/g
PHC Fraction F2	150 µg/g	2130 µg/g
PHC Fraction F3	1300 µg/g	24,200 µg/g
1, 1-DCE	0.048 µg/g	0.529 µg/g
cis-1, 2-DCE	30 µg/g	264 µg/g
TCE	0.52 µg/g	63.1 µg/g

The laboratory minimum detection limit (MDL) for 6210-BH6 4-5 ft for 1,1,2,2-Tetrachloroethane and 1,1,2-Trichloroethane were above the MECP Table 3 Standards for each parameter, due to volatile hydrocarbons within the sample.

6210-BH3 9-10 ft, exceeded the MECP Table 3 Standards for TCE. This exceedance is summarized below:

Parameter	MECP Table 3 Standard	Sample Concentration
TCE	0.52 µg/g	14.2 µg/g

The laboratory MDL for 6210-BH3 9-10 ft for 1,1,2,2-Tetrachloroethane was above the MECP Table 3 Standards for this parameter, due to interference from volatile hydrocarbons within the sample.

The soil samples collected from 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, and 6210-BH5 and submitted for laboratory analysis for TCE, were in exceedance of the MECP Table 3 Standards for TCE for all samples analysed. These exceedances are summarized below:

Sample ID	MECP Table 3 Standard	Sample Concentration
6210-BH1 14-15 ft	0.52 µg/g	3.01 µg/g
6210-BH2 14-15 ft		2.16 µg/g
6210-BH3 12-15 ft		3.86 µg/g
6210-BH4 14-15 ft		1.94 µg/g
6210-BH5 14-15 ft		8.92 µg/g

4.2.3 Groundwater Characterization

Detailed analytical results for the groundwater samples, which were submitted for laboratory analysis, are presented in Tables 3 and 4 included in Appendix B. The groundwater results have been compared to the applicable standards as described in Section 4.1.2. Please refer to Appendix D for original laboratory results.

Groundwater within 6210-MW1 was encountered at 11.20 mbgs. Groundwater extracted from 6210-MW1 did not possess any chemical odour, and appeared free of any oily globules or sheen.

Groundwater flow on-site is likely towards the south, based on the locations of surrounding water bodies (Lake Ontario).

4.2.4 Groundwater Analysis

The groundwater samples submitted for laboratory analysis, and the parameters tested, are summarized as follows:

Summary Table 3

Parameter	Samples Tested
PHCs F1 to F4	6210-MW1
VOCs	6210-MW1

Summary Table 4

Parameter	Samples in Exceedance
PHCs F1 to F4	None
VOCs	6210-MW1

The groundwater samples collected from 6210-MW1 and submitted for laboratory analysis, were within the MECP Table 3 Standards for all parameters assessed, with the exception of the following VOC parameters:

Parameter	MECP Table 3 Standard	Sample Concentration
cis-1, 2-DCE	17 µg/g	280 µg/g
TCE	17 µg/g	114 µg/g

4.2.4 Soil Contamination

Based on all information available to date, soil contamination is located at 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5 and 6210-BH6, with exceedances of the applicable MECP Table 3 Standards for TCE.

The soil contamination in 6210-BH6 (4-5 ft), also exceeded the MECP Table 3 Standards, for PHC fractions F1-F3, 1-Dichloroethylene (1,1-DCE), and cis-1,2-Dichloroethylene (cis-1, 2-DCE).

The contaminated soil appears to extend along the southern edge of the property building to an unknown distance in all directions, and therefore may extend underneath the southern wall of the site building. Further delineation will be required to establish the extents of the soil contamination. All of the occurrences of contamination discovered to date will require further delineation in all directions, including further sampling and analysis (this may require sampling within the site building). The full extent of soil contamination cannot be estimated at this time.

The extent of the TCE contaminated soil (identified by this delineation only) is estimated to be approximately 15.75 square metres. Based on field observations (only), the thickness of the contaminated soil appears to be at least 11 metres from approximately 4 mbgs to at least 15 mbgs.

The 1,1-DCE and cis-1,2-DCE contaminated soil (identified by this delineation only) is estimated to be localised in the area directly surrounding 6210-BH6, not extending more than approximately 2 metres to the east and approximately 3 metres south.

The extent of PHC contaminated soil (identified by this delineation only) is estimated to be approximately at least 3 metres in length, and not extending south from 6210-BH6 more than 3 metres.

Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface.

4.2.5 Groundwater Contamination

Based on all information available to date, groundwater contamination is present in 6210-MW1. The groundwater within 6210-MW1 was within the MECP Table 3 Standards for all PHC and VOC parameters analysed except for TCE and cis-1, 2-DCE.

The contaminated groundwater appears to be located along the southern edge of the 57 Mack Avenue building, and likely extends for an unknown distance in all cardinal directions from 6210-MW1. Delineation of the groundwater contamination surrounding 6210-MW1 will require further sampling and analysis.

Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface. The extent of the VOC contaminated groundwater cannot be estimated at this time.

The groundwater flow direction is generally toward the south and groundwater contamination is therefore likely to migrate in this direction.

4.3 Discussion of Options for Next Steps

Further delineation of the soil and groundwater contamination is required before a remediation program or risk assessment can be developed. All of the occurrences of contamination discovered to date will require further delineation in all directions, including further sampling and analysis (this may require sampling within the site building).

Altech has completed a cursory evaluation of the possibility of completing either a remediation program at the subject site, or a risk assessment of the contamination on the subject site.

There are several common strategies that are used to remediate PHCs and VOCs from soil and VOCs from groundwater, including but not limited to: i) excavation and disposal, ii)

bioremediation by injection, iii) chemical oxidation by injection, and iv) groundwater pumping and treatment.

A potential screening level may be considered as an alternative to remediation, and as a due diligence measure to ensure the property can be used going forward into the future without the identified contamination presenting unacceptable risks to the health of potential future occupants. The overall objective of the risk assessment would be to examine the contaminant concentrations, the potential pathways by which various occupants of the site could be exposed to the contamination, and a quantification of the risks of an 'adverse effect' to the health of the various occupants. The report would also describe property specific standards that could be applied to the site and future measures that would be recommended to the property owner to effectively manage the risks on an ongoing basis (for example: remediating a smaller targeted area of the subsurface to remove very high contaminant concentrations, and monitoring indoor air quality).

A report of this type may be effective in providing assurance to a future occupant who would be operating a business with employees at the site that their health would not be at risk, and provide assurance to parties with interest in the property that potential future environmental liability is managed adequately at the site.

As a minimum, a risk assessment would require soil analysis for confirmation of the Total Organic Carbon (TOC) in the soil, soil pH, and confirmation of whether or not the soil and groundwater contamination extends under the building. The risk assessment would also require the maximum concentrations of soil and groundwater contamination on the subject site, as higher concentrations of PHCs and some VOC parameters were identified in BH6 and BH3, further sampling may need to be completed to ascertain that the highest concentrations have been identified. Other useful information would be the collection and analysing of indoor air samples to determine the concentrations of the contaminants of concern inside the building.

5.0 CONCLUSIONS AND RECOMMENDATIONS

ALTECH Environmental Consulting Ltd. (Altech) was retained by msi Spergel Inc. to complete a Delineation Investigation of the property with the municipal address of 57 Mack Avenue in Toronto, Ontario. This assessment was completed as per the applicable CSA Standard Z769-00. This report does not meet the format specified under Ontario MECP Brownfields Regulation 153/04 (as amended), because it is not intended to support the filing of a Record of Site Condition (RSC). Altech understands that an RSC is not required at this time.

Six (6) boreholes (designated as 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6) were advanced to a maximum depth of 12.8 metres below ground surface (mbgs) (42 feet bgs), on the exterior of the subject site.

One (1) borehole (6210-BH1) was completed with monitoring well (6210-MW1) for groundwater sampling.

The boreholes were located to delineate the extent of the TCE impacts to the soil and groundwater, in the vicinity of 6162-BH5. Borehole 6210-BH3 displayed visual and olfactory signs of petroleum hydrocarbon (PHC) contamination, which was not previously encountered during the Phase II ESA (Altech, June 2018), and therefore borehole 6210-BH6 was located to help determine the extent of PHC contamination surrounding borehole 6210-BH3.s

The MECP *Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition, Industrial/Commercial/Community Property Use, Fine to Medium Textured Soils* were deemed applicable to the site. These standards were used for comparison of analytical results for the following Contaminants of Concern (COC): VOCs and PHCs.

Conclusions

The following is a summary of the soil contamination identified in the report:

- Based on all information available to date, soil contamination is located in 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4, 6210-BH5, and 6210-BH6, with exceedances of the applicable MECP Table 3 Standards for TCE.
- The soil contamination in 6210-BH6 (4-5 ft), also exceeded the MECP Table 3 Standards, for PHC fractions F1-F3, 1,1-Dichloroethylene (1,1-DCE), and cis-1,2-Dichloroethylene (cis-1, 2-DCE).
- The contaminated soil appears to extend along the southern edge of the property building to an unknown distance in all directions, and therefore may extend underneath the southern wall of the site building. Further delineation will be required to establish the extents of the soil contamination. All of the occurrences of contamination discovered to date will require further delineation in all directions, including further sampling and analysis (this may require sampling within the site building). The full extent of soil contamination cannot be estimated at this time.

- Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface.

The following is a summary of the groundwater contamination identified in the report:

- Based on all information available to date, groundwater contamination is present in 6210-MW1. The groundwater within 6210-MW1 was within the MECP Table 3 Standards for all PHC and VOC parameters analysed except for TCE and cis-1, 2-DCE.
- The contaminated groundwater appears to be located along the southern edge of the 57 Mack Avenue building, and likely extends for an unknown distance in all cardinal directions from 6210-MW1. Delineation of the groundwater contamination surrounding 6210-MW1 will require further sampling and analysis.
- Altech cannot confirm the cause of contamination at this time, however, evidence suggests that liquid chemical use on the site may have introduced the contaminants to the subsurface. The extent of the VOC contaminated groundwater cannot be estimated at this time.
- The groundwater flow direction is generally toward the south and groundwater contamination is therefore likely to migrate in this direction.

Recommendations

- Altech recommends the re-sampling of 6210-MW1 in order to confirm the groundwater contamination.
- Altech recommends that further delineation of soil and groundwater contamination be completed, to better assess the extent of the contamination and its migration on the site.
- Altech recommends that remediation of the soil and groundwater contamination on the subject site is undertaken as soon as possible. Altech recommends that after further delineation, a Remediation Feasibility Study is undertaken to evaluate the advantages and disadvantages of various available remediation strategies, to address the identified contamination.
- As an alternative to remediation, a risk assessment approach may also be considered. A risk assessment would determine: property specific standards for the site, the calculated risk of hazardous exposure to occupants of the site (i.e. migration of contaminated vapour into indoor air) with the contaminants in place, and risk management measures that would be recommended to reduce the risk of the contamination remaining in place. Altech recommends that once complete delineation of all contaminants is achieved, a proposal be obtained from a qualified risk assessor for a detailed screening level risk assessment opinion statement.

6.0 LIMITATIONS

ALTECH Environmental Consulting Ltd. (Altech) has completed a Delineation Investigation for the subject site and has made the opinions, findings, conclusions and recommendations presented herein. This report has been prepared generally consistent with the CSA Standard Z769-00 and the generally accepted industry standard of practice for a report of this type. No other warranty, expressed or implied, is made.

An environmental site assessment or investigation has inherent limitations in characterizing the conditions of a site based on the information obtained. The test data, chemical analyses, and conclusions given herein are the results of limited sampling completed at the site under the specific conditions encountered during the work program. It is impossible to interpolate between sample locations with absolute certainty, and this assessment does not warrant or guarantee that all areas within, or adjacent to, the subject site are free from exceedances of any regulated Standard, Guideline, Objective or limit in any environmental media. This report does not delineate the exact extent, size or magnitude of any such exceedances and this report on its own is not intended to be used to determine the cost of remediation of any such exceedances. The sampling locations and chemical parameters of analysis have been chosen based on Altech's professional judgement and opinion of environmental concerns, potential contamination sources, types and transport in the environment. The laboratory analytical results presented herein are limited to those laboratory analyses requested.

All information described in this report was obtained from sources deemed to be reliable, however, no representation or warranty is made as to the accuracy thereof. The content of this report represents our unbiased and professional analysis, opinions, conclusions, and recommendations based on all information available as of the date of this report. The information presented is only accurate at the time of collection and Altech reserves the right to alter or revise the findings, opinions, conclusions and recommendations, based on any changes in site conditions or new information, anecdotal or otherwise, obtained by Altech after the date of this report.

ALTECH Environmental Consulting Ltd., its officers, and its employees have no present or contemplated interest in the property. Our employment and compensation for preparing this report are not contingent upon our observations and conclusions.

This report was prepared for, and is owned by, the Client exclusively as named in this report. No statements made in this report can be interpreted as legal advice. Altech accepts no duty of care to, or responsibility for damages suffered by, any third party, whatsoever, and any use a third party makes of this report, or any reliance to, or decisions based on it, are the responsibility of such third parties.

Altech Standard Terms of Agreement Rev. 07/2012 and limitations thereof apply.

Respectfully submitted,
ALTECH Environmental Consulting Ltd.



Allison McCarthy, B.Sc. BES
Junior Project Consultant
Site Investigation and Remediation Services

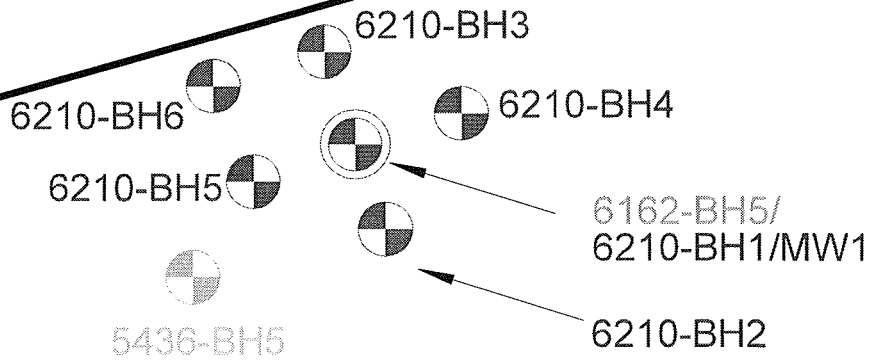


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
APPENDIX A

57
Mack
Avenue
(industrial)

Residential



LEGEND

-  Grass/landscape area
-  Gas Meter
-  Building Wall
-  Property Boundary
-  Previous borehole
-  Previous monitoring well
-  New borehole
-  New monitoring well

*Red - sample exceeds MOECC Table 3 Standards;
Blue - sample within MOECC Table 3 Standards



Altech Environmental Consulting Ltd.

PROJECT				Delineation Investigation	
TITLE				Site Sketch	
				57 Mack Avenue, Toronto, ON	
DRAWN BY	AM	DATE	2018/08/23	PROJECT NO.	6210-18
CHECKED BY	CRS	DATE	2018/08/24	SCALE	1:1000
				FIGURE NO	2
				REV	02

REV	DATE	REVISION DESCRIPTION	DRW	CHK
02	2018/07/09	Delineation Update	AM	CRS
01	2018/05/24	Phase II Update	AM	CRS
00	2015/04/26	Original	CRS	

APPENDIX B

TABLE 1:

Summary of Soil Analytical Results for Petroleum Hydrocarbons and BTEX

Delineation Investigation

Reference: 6210-18
 Client: msi Spergel
 Site: 57 Mack Avenue, Toronto, Ontario
 Date Sampled: August 3, 2018
 Utilized Criteria: MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil

	Method Detection Limit (MDL)	6210-BH3 9 - 10 ft	6210-BH6 4 - 5 ft	MECP Table 3 April 15, 2011
Petroleum Hydrocarbons F1	5	17.5	730	55 (65)
Petroleum Hydrocarbons F2	10	77	2130	230 (250)
Petroleum Hydrocarbons F3	50	1730	24200	1700 (2500)
Petroleum Hydrocarbons F4	50	72	1310	3300 (6600)
Benzene	0.0068	<0.0068	<0.0068	0.32 (0.4)
Toluene	0.080	<0.080	0.154	68 (78)
Ethylbenzene	0.018	<0.018	0.737	9.5 (19)
Xylenes (total)	0.050	<0.050	6.75	26 (30)

Table Notes:

All values in micrograms per gram ($\mu\text{g/g}$) (equivalent to parts per million)

nc = no criteria.

np = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500	Sample exceeds MECP Table 3: : Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil (please refer to table, if applicable)
-----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



TABLE 2:

Summary of Soil Analytical Results for Volatile Organic

Delineation Investigation

6210-18

Reference:

Client:

msi Spergel

Site:

57 Mack Avenue, Toronto, Ontario

Date Sampled:

August 3, 2018

Utilized Criteria:

MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil

	Method Detection Limit (MDL)	6210-BH3 9 - 10 ft	6210-BH6 4 - 5 ft	MECP Table 3 April 15, 2011
Acetone	0.50	<0.50	<0.50	16 (28)
Benzene	0.0068	<0.0068	<0.0068	0.32 (0.4)
Bromodichloromethane	0.050	<0.050	<0.050	18
Bromoform	0.050	<0.050	<0.050	0.61 (1.7)
Bromomethane	0.050	<0.050	<0.050	0.05
Carbon tetrachloride	0.050	<0.050	<0.050	0.21 (1.5)
Chlorobenzene	0.050	<0.050	<0.050	2.4 (2.7)
Dibromochloromethane	0.050	<0.050	<0.050	13
Chloroform	0.050	<0.050	<0.050	0.47 (0.18)
1,2-Dibromoethane	0.050	<0.050	<0.60	0.05
1,2-Dichlorobenzene	0.050	<0.050	<0.050	6.8 (8.5)
1,3-Dichlorobenzene	0.050	<0.050	<0.050	9.6 (12)
1,4-Dichlorobenzene	0.050	<0.050	<0.050	0.2 (0.84)
Dichlorodifluoromethane	0.050	<0.050	<0.050	16 (25)
1,1-Dichloroethane	0.050	<0.050	<0.050	17 (21)
1,2-Dichloroethane	0.050	<0.050	<0.050	0.05
1,1-Dichloroethylene	0.050	<0.050	0.529	0.064 (0.48)
cis-1,2-Dichloroethylene	0.200	15.3	264	55 (37)
trans-1,2-Dichloroethylene	0.050	<0.050	0.153	1.3 (9.3)
Methylene Chloride	0.050	<0.050	<0.050	1.6 (2)
1,2-Dichloropropane	0.050	<0.050	<0.050	0.16 (0.68)
cis-1,3-Dichloropropene	0.030	<0.030	<0.030	nc
trans-1,3-Dichloropropene	0.030	<0.030	<0.030	nc
1,3-Dichloropropene (cis & trans)	0.042	<0.042	<0.042	0.18 (0.21)
Ethylbenzene	0.018	<0.018	0.737	9.5 (19)
n-Hexane	0.050	<0.050	<0.050	46 (88)
Methyl Ethyl Ketone	0.500	<0.50	<0.50	70 (88)
Methyl Isobutyl Ketone	0.500	<0.50	<0.50	31 (210)
MTBE	0.050	<0.050	<0.050	11 (3.2)
Styrene	0.050	<0.050	<0.050	34 (43)
1,1,1,2-Tetrachloroethane	0.050	<0.050	<0.050	0.087 (0.11)
1,1,1,2,2-Tetrachloroethane	0.200	<0.20	<4.3	0.05 (0.094)
Tetrachloroethylene	0.050	0.14	4.72	4.5 (21)
Toluene	0.080	<0.080	0.154	68 (78)
1,1,1-Trichloroethane	0.350	<0.35	<4.8	6.1 (12)
1,1,2-Trichloroethane	0.100	<0.10	<1.8	0.05 (0.11)
Trichloroethylene	0.040	14.2	63.1	0.91 (0.61)
Trichlorofluoromethane	0.050	<0.050	<0.050	4 (5.8)
Vinyl chloride	0.020	<0.020	0.074	0.032 (0.25)
Xylenes (Total)	0.05	<0.050	6.75	26 (30)

Table Notes:

All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))

nc = no criteria.

nd = results below detection limit.

np = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500 Sample exceeds MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil (please refer to table, if applicable)

500 Sample MDL exceeds the MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



TABLE 3: Summary of Soil Analytical Results for Trichloroethylene (TCE)

Reference: Delineation Investigation
 Client: msi Spengel
 Site: 57 Mack Avenue, Toronto, Ontario
 Date Sampled: August 3, 2018
 Utilized Criteria: MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil

Method Detection Limit (MDL)	6210-BH1 14 - 15 ft	6210-BH2 14 - 15 ft	6210-BH3 12 - 15 ft	6210-BH4 14 - 14 ft	6210-BH5 14 - 15 ft	6210-BH3 9 - 10 ft	6210-BH6 4 - 5 ft	MOECC Table 3 April 15, 2011
0.040	3.01	2.16	3.86	1.94	8.92	14.2	63.1	0.91 (0.61)
Trichloroethylene								

Table Notes:
 All values in micrograms per gram (µg/g) (equivalent to parts per million (ppm))
 nc = no criteria.
 nd = results below detection limit.
 np = analysis not performed.
 Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

Sample exceeds MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil (please refer to table, if applicable)

500

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils



TABLE 4: Summary of Groundwater Analytical Results for Petroleum Hydrocarbons and BTEX

Delineation Investigation

6210-18

msi Spergel Inc.

57 Mack Avenue, Toronto, Ontario

August 9, 2018

MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil

	Method Detection Limit (MDL)	6210-MW1	MECP Table 3 April 15, 2011
Petroleum Hydrocarbons F1	25	<25	750
Petroleum Hydrocarbons F2	100	<100	150
Petroleum Hydrocarbons F3	250	<250	500
Petroleum Hydrocarbons F4	250	<250	500
Benzene	0.5	<0.50	44 (430)
Toluene	0.5	<0.50	18000
Ethylbenzene	0.5	<0.50	2300
Xylenes (total)	0.5	<0.50	4200

Table Notes:

All values in micrograms per gram (µg/L) (equivalent to parts per billion)

nc = no criteria.

np = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500

Sample exceeds MECP Table 3: Full Depth Generic Site Condition Standards in a Non-potable Groundwater Condition, Industrial/Commercial/Community Property Use, and fine to medium textured soil (please refer to table, if applicable)

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for coarse textured soils

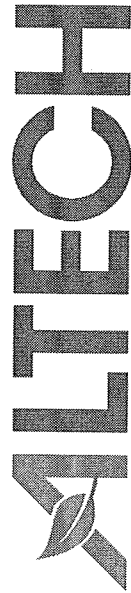


TABLE 5:

Summary of Groundwater Analytical Results for Volatile Organic Compounds (VOCs)

Delineation Investigation
6210-18

Reference:

Client:

Site:

Date Sampled:

Utilized Criteria:

msi Spergel Inc.
57 Mack Avenue, Toronto, Ontario
August 9, 2018

MOECC Table 3: Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition for All Types of Property Use, fine to medium textured soils

	Method Detection Limit (MDL)	6210-MW1	MOECC Table 3 April 15, 2011
Acetone	30	<30	130000
Benzene	0.50	<0.50	44 (430)
Bromodichloromethane	2.0	<2.0	85000
Bromoform	5.0	<5.0	380 (770)
Bromomethane	0.50	<0.50	5.6 (56)
Carbon tetrachloride	0.20	<0.20	0.79 (8.4)
Chlorobenzene	0.50	<0.50	.630
Dibromochloromethane	2.0	<2.0	82000
Chloroform	1.0	<1.0	2.4 (22)
1,2-Dibromoethane	0.20	<0.20	0.25 (0.83)
1,2-Dichlorobenzene	0.50	<0.50	4600 (9600)
1,3-Dichlorobenzene	0.50	<0.50	9600
1,4-Dichlorobenzene	0.50	<0.50	8 (67)
Dichlorodifluoromethane	2.00	<2.0	4400
1,1-Dichloroethane	0.50	3.8	320 (3100)
1,2-Dichloroethane	0.50	<0.50	1.6 (12)
1,1-Dichloroethylene	0.50	5.8	1.6 (17)
cis-1,2-Dichloroethylene	0.50	208	1.6 (17)
trans-1,2-Dichloroethylene	0.50	0.58	1.6 (17)
Methylene Chloride	5.00	<5.0	610 (5500)
1,2-Dichloropropane	0.50	<0.50	16 (140)
cis-1,3-Dichloropropene	0.30	<0.30	nc
trans-1,3-Dichloropropene	0.30	<0.30	nc
1,3-Dichloropropene (cis & trans)	0.50	<0.50	5.2 (45)
Ethylbenzene	0.50	<0.50	2300
n-Hexane	0.50	<0.50	51 (520)
Methyl Ethyl Ketone	20	<20	470000 (15000000)
Methyl Isobutyl Ketone	20	<20	140000 (580000)
MTBE	2.0	<2.0	190 (1400)
Styrene	0.50	<0.50	1300 (9100)
1,1,1,2-Tetrachloroethane	0.50	<0.50	3.3 (28)
1,1,2,2-Tetrachloroethane	0.50	<0.50	3.2 (15)
Tetrachloroethylene	0.50	<0.50	1.6 (17)
Toluene	0.50	<0.50	18000
1,1,1-Trichloroethane	6.50	<6.5	640 (6700)
1,1,2-Trichloroethane	0.50	0.66	4.7 (30)
Trichloroethylene	0.50	114	1.6 (17)
Trichlorofluoromethane	5.00	<5.0	2500
Vinyl chloride	0.50	<0.50	0.5 (1.7)
Xylenes (Total)	0.50	<0.50	4200

Table Notes:

All values in micrograms per litre ($\mu\text{g/L}$) (equivalent to parts per billion (ppb))

nc = no criteria.

nd = results below detection limit.

np = analysis not performed.

Criteria are taken from the MOECC Soil, Ground Water and Sediment Standards for use under part XV.1 of the Environmental Protection Act, April 15, 2011.

500

Sample exceeds MOECC Table 3 Full Depth Generic Site Condition Standards in a Non-Potable Ground Water Condition for All Types of Property Use, fine to medium textured soils (please refer to table, if applicable)

Table 3 Standards: Standard value within parenthesis indicates value for fine to medium textured soils; Standard value without parenthesis indicates value for



APPENDIX C



ALTECH Environmental Consulting Ltd.

BOREHOLE: BH1

Delineation Investigation
 msi Spergel Inc.
 57 Mack Avenue, Toronto, ON

Logged by: AM
 Date: August 3, 2018
 Drilling Co.: Strata Drilling
 Drill Method: Direct-Push
 (Geoprobe 7822DT)

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0	GRAVEL							
0 - 2	Brown, moist, CLAY, minor sand and gravel, some iron staining throughout, no odour	2						
2 - 4		4						
4 - 6	Dry	6			BH1 SS1 5-10 FT	100		
6 - 8	Colour change to grey	8						
8 - 10	Drill refusal: augering begins	10			BH1 SS2 10-12 FT	100		
10 - 12	Brown, moist SAND, no staining, no odour	12						
12 - 14		14			BH1 SS3 14-15 FT	100		
14 - 16		16			BH1 SS5 15-17 FT	100		
16 - 18		18			BH1 SS4 19-20 FT	100		
18 - 20		20						
20 - 22		22						
22 - 24		24						
24 - 26		26						
26 - 28		28						
28 - 30		30						
30 - 32		32			BH1 GS1 30-35 FT	100		
32 - 34		34						
34 - 36	Wet	36						
36 - 38		38			BH1 GS2 35-40 FT	100		
38 - 40		40						
40 - 42		42						
42 - 44	End of borehole ~12.8 m	44						
44 - 46		46						
46 - 48		48						
48 - 50		50						

SOIL SAMPLES:
 BH1 SS3 14-15 FT for TCE

GROUNDWATER SAMPLES:
 MW1 for VOCs, PHCs and BTEX

August 8, 2018
 Depth to groundwater: 11.20m
 Depth of well: 12.40m



BOREHOLE: BH2

Delineation Investigation
 msi Spergel Inc.
 57 Mack Avenue, Toronto, ON

Logged by: AM
 Date: August 3, 2018
 Drilling Co.: Strata Drilling
 Drill Method: Direct-Push
 (Geoprobe 7822DT)

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
1	GRAVEL Brown, moist, CLAY, minor sand and gravel, some iron staining throughout, no odour	1						SOIL SAMPLES: BH2 SS2 14-15 FT for TCE
2		2						
3		3						
4		4						
5		5						
6		6						
7		7						
8		8				BH2 SS1 7-10 FT	100	
9		9						
10		10						
11		11						
12		12				BH2 SS3 12-13 FT	100	
13		13						
14		14				BH2 SS2 14-15 FT	100	
15		15						
16		16				BH2 SS4 16-17 FT	90	
17		17						
18		18						
19		19						
20	Brown, moist, sand, no staining, no odour	20						
21	End of borehole ~6.1m	21						
22		22						
23		23						
24		24						
25		25						



ALTECH Environmental Consulting Ltd.

BOREHOLE: BH3

Delineation Investigation
msi Spergel Inc.
57 Mack Avenue, Toronto, ON

Logged by: AM
Date: August 3, 2018
Drilling Co.: Strata Drilling
Drill Method: Direct-Push
(Geoprobe 7822DT)

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level	
1	Organic soil with rootlets Brown, moist, CLAY, minor sand and gravel, some rootlets observed until ~1 m, no staining, mild fuel odour	1			BH3 SS1 0-5 FT	5		SOIL SAMPLES: BH3 SS3 12-15 FT for TCE BH3 SS2 9-10 FT for VOCs, PHCs and BTEX	
2	Black/grey staining, strong fuel odour	2							
3		3							
4		4							
5		5							
6		6							
7		7							
8		8							
9		9				BH3 SS2 9-10 FT	10		
10		10							
11	Staining ends	11				BH3 SS3 10-11 FT	100		
12		12							
13		13							
14		14				BH3 SS4 12-15 FT	100		
15		15							
16		16							
17		17				BH3 SS5 15-18 FT	100		
18	End of borehole ~5.5m	18							
19		19							
20		20							
21		21							
22		22							
23		23							
24		24							
25		25							



ALTECH Environmental Consulting Ltd.

BOREHOLE: BH4

Delineation Investigation
 msi Spergel Inc.
 57 Mack Avenue, Toronto, ON

Logged by: AM
 Date: August 3, 2018
 Drilling Co.: Strata Drilling
 Drill Method: Direct-Push
 (Geoprobe 7822DT)


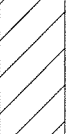













Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
1	GRAVEL Brown, moist, CLAY, minor sand and gravel, no staining, no odour	1						
1		3			BH4 SS1 4-5 FT	50		SOIL SAMPLE: BH4 SS3 14-15 FT for TCE
2		9			BH4 SS2 9-10 FT	100		
3		14			BH5 SS3 14-15 FT	100		
5		16			BH4 SS4 16-17 FT	100		
	Dry	17						
	End of borehole ~5.5m	18						
6		19						
		20						
		21						
		22						
7		23						
		24						
		25						



BOREHOLE: BH5

Delineation Investigation
 msi Spergel Inc.
 57 Mack Avenue, Toronto, ON

Logged by: AM
 Date: August 3, 2018
 Drilling Co.: Strata Drilling
 Drill Method: Direct-Push
 (Geoprobe 7822DT)

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
1	GRAVEL	1						
1	Brown, moist to wet, CLAY, minor sand and gravel, some iron staining throughout, no odour	2						
2	Dry	6						
2	Moist	7						
3		8			BH5 SS1 8-10 FT	100		
4		13			BH5 SS2 14-15 FT	100		
5		16			BH5 SS3 16-17 FT	90		
	End of borehole ~5.5m	18						
6		19						
7		20						
		21						
		22						
		23						
		24						
		25						

SOIL SAMPLE:
 BH5 SS2 14-15 FT for TCE



ALTECH Environmental Consulting Ltd.

BOREHOLE: BH6

Delineation Investigation
 msi Spergel Inc.
 57 Mack Avenue, Toronto, ON

Logged by: AM
 Date: August 3, 2018
 Drilling Co.: Strata Drilling
 Drill Method: Direct-Push
 (Geoprobe 7822DT)

Depth (m)	DESCRIPTION	Depth (ft)	Strata Plot	Well Details	Sample ID and Type	% Recovery	VOC Concentration (ppm)	Comments: Blow Count, N Value, Water level
0	GRAVEL and organic soil	0						
1	Grey, moist, CLAY, some sand and gravel, strong fuel smell, black staining from 0.9 m to 2.3 m and again from 3 m to 3.3 m	1			BH6 SS2 2-3 FT	75		SOIL SAMPLE: BH6 SS1 4-5 FT for VOCs, PHCs and BTEX
2		2			BH6 SS1 4-5 FT	75		
3		3			BH6 SS3 5-6 FT	90		
4		4			BH6 SS4 8-10 FT	90		
5		5			BH6 SS5 10-11 FT	100		
6		6			BH6 SS6 13-15 FT	100		
7	Colour change to brown, no staining, no odour	7						
8	End of borehole ~4.6m	8						
9		9						
10		10						
11		11						
12		12						
13		13						
14		14						
15		15						
16		16						
17		17						
18		18						
19		19						
20		20						
21		21						
22		22						
23		23						
24		24						
25		25						

APPENDIX D

307



ALTECH ENVIRONMENTAL
ATTN: Chad Stewart
12 BANIGAN DRIVE
TORONTO ON M4H 1E9

Date Received: 03-AUG-18
Report Date: 13-AUG-18 14:33 (MT)
Version: FINAL

Client Phone: 416-467-5555

Certificate of Analysis

Lab Work Order #: L2142414
Project P.O. #: NOT SUBMITTED
Job Reference:
C of C Numbers: 17-615413, 17-621566
Legal Site Desc:

Amanda Fazekas

Amanda Fazekas
Account Manager

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ADDRESS: 95 West Beaver Creek Road, Unit 1, Richmond Hill, ON L4B 1H2 Canada | Phone: +1 905 881 9887 | Fax: +1 905 881 8062
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Summary of Guideline Exceedances

Guideline	Grouping	Analyte	Result	Guideline Limit	Unit
ALS ID	Client ID				
Ontario Regulation 153/04 - April 15, 2011 Standards - T3-Soil-Ind/Com/Commu. Property Use (Coarse)					
L2142414-1	BH1 14-15FT	Trichloroethylene	3.01	0.91	ug/g
L2142414-2	BH2 14-15 FT	Trichloroethylene	2.16	0.91	ug/g
L2142414-3	BH3 12-15FT	Trichloroethylene	3.86	0.91	ug/g
L2142414-4	BH4 14-15FT	Trichloroethylene	1.94	0.91	ug/g
L2142414-5	BH5 14-15FT	Trichloroethylene	8.92	0.91	ug/g
L2142414-6	BH3 SS2 9-10FT	1,1,2,2-Tetrachloroethane	<0.20	0.05	ug/g
		1,1,2-Trichloroethane	<0.10	0.05	ug/g
		Trichloroethylene	14.2	0.91	ug/g
		F3 (C16-C34)	1730	1700	ug/g
L2142414-7	BH6 SS1 4-5FT	1,2-Dibromoethane	<0.60	0.05	ug/g
		1,1-Dichloroethylene	0.529	0.064	ug/g
		cis-1,2-Dichloroethylene	264	55	ug/g
		1,1,2,2-Tetrachloroethane	<4.3	0.05	ug/g
		Tetrachloroethylene	4.72	4.5	ug/g
		1,1,2-Trichloroethane	<1.8	0.05	ug/g
		Trichloroethylene	63.1	0.91	ug/g
		Vinyl chloride	0.074	0.032	ug/g
		F1 (C6-C10)	730	55	ug/g
		F1-BTEX	730	55	ug/g
		F2 (C10-C16)	2130	230	ug/g
		F3 (C16-C34)	24200	1700	ug/g
Ontario Regulation 153/04 - April 15, 2011 Standards - T3-Soil-Ind/Com/Commu. Property Use (Fine)					
L2142414-1	BH1 14-15FT	Trichloroethylene	3.01	0.61	ug/g
L2142414-2	BH2 14-15 FT	Trichloroethylene	2.16	0.61	ug/g
L2142414-3	BH3 12-15FT	Trichloroethylene	3.86	0.61	ug/g
L2142414-4	BH4 14-15FT	Trichloroethylene	1.94	0.61	ug/g
L2142414-5	BH5 14-15FT	Trichloroethylene	8.92	0.61	ug/g
L2142414-6	BH3 SS2 9-10FT	1,1,2,2-Tetrachloroethane	<0.20	0.094	ug/g
		Trichloroethylene	14.2	0.61	ug/g
L2142414-7	BH6 SS1 4-5FT	1,2-Dibromoethane	<0.60	0.05	ug/g
		1,1-Dichloroethylene	0.529	0.48	ug/g
		cis-1,2-Dichloroethylene	264	37	ug/g
		1,1,2,2-Tetrachloroethane	<4.3	0.094	ug/g

* Please refer to the Reference Information section for an explanation of any qualifiers noted.

Summary of Guideline Exceedances

Guideline	ALS ID	Client ID	Grouping	Analyte	Result	Guideline Limit	Unit
Ontario Regulation 153/04 - April 15, 2011 Standards - T3-Soil-Ind/Com/Commu. Property Use (Fine)	L2142414-7	BH6 SS1 4-5FT	Volatile Organic Compounds	1,1,2-Trichloroethane	<1.8	0.11	ug/g
			Hydrocarbons	Trichloroethylene	63.1	0.61	ug/g
				F1 (C6-C10)	730	65	ug/g
				F1-BTEX	730	65	ug/g
				F2 (C10-C16)	2130	250	ug/g
				F3 (C16-C34)	24200	2500	ug/g

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

Physical Tests - SOIL

Analyte	Unit	Guide Limits		Sample ID	Lab ID	Sample Date	Sample ID	Lab ID	Sample Date	Sample ID	Lab ID
		#1	#2								
% Moisture	%	-	-	BH1 14-15FT	L2142414-1	03-AUG-18	BH1 14-15FT	L2142414-1	03-AUG-18	BH1 14-15FT	L2142414-1
				BH2 14-15 FT	L2142414-2	03-AUG-18	BH2 14-15 FT	L2142414-2	03-AUG-18	BH2 14-15 FT	L2142414-2
				BH3 12-15FT	L2142414-3	03-AUG-18	BH3 12-15FT	L2142414-3	03-AUG-18	BH3 12-15FT	L2142414-3
				BH4 14-15FT	L2142414-4	03-AUG-18	BH4 14-15FT	L2142414-4	03-AUG-18	BH4 14-15FT	L2142414-4
				BH5 14-15FT	L2142414-5	03-AUG-18	BH5 14-15FT	L2142414-5	03-AUG-18	BH5 14-15FT	L2142414-5
				BH3 SS2 9-10FT	L2142414-6	03-AUG-18	BH3 SS2 9-10FT	L2142414-6	03-AUG-18	BH3 SS2 9-10FT	L2142414-6
				BH6 SS1 4-5FT	L2142414-7	03-AUG-18	BH6 SS1 4-5FT	L2142414-7	03-AUG-18	BH6 SS1 4-5FT	L2142414-7

Guide Limit #1: T3-Soil-Ind/Com/Commu. Property Use (Coarse)

Guide Limit #2: T3-Soil-Ind/Com/Commu. Property Use (Fine)

Detection Limit for result exceeds Guideline Limit. Assessment against Guideline Limit cannot be made.

Analytical result for this parameter exceeds Guide Limits listed. See Summary of Guideline Exceedances.

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

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Volatile Organic Compounds - SOIL

Analyte	Unit	Guide Limits		Lab ID	Sample Date	Sample ID	L2142414-1	L2142414-2	L2142414-3	L2142414-4	L2142414-5	L2142414-6	L2142414-7
		#1	#2										
Acetone	ug/g	16	28	03-AUG-18	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH3 SS2 9-10FT	BH6 SS1 4-5FT	<0.50
Benzene	ug/g	0.32	0.4										<0.0068
Bromodichloromethane	ug/g	18	18										<0.050
Bromoform	ug/g	0.61	1.7										<0.050
Bromomethane	ug/g	0.05	0.05										<0.050
Carbon tetrachloride	ug/g	0.21	1.5										<0.050
Chlorobenzene	ug/g	2.4	2.7										<0.050
Dibromochloromethane	ug/g	13	13										<0.050
Chloroform	ug/g	0.47	0.18										<0.050
1,2-Dibromoethane	ug/g	0.05	0.05										<0.050
1,2-Dichlorobenzene	ug/g	6.8	8.5										<0.050
1,3-Dichlorobenzene	ug/g	9.6	12										<0.050
1,4-Dichlorobenzene	ug/g	0.2	0.84										<0.050
Dichlorodifluoromethane	ug/g	16	25										<0.050
1,1-Dichloroethane	ug/g	17	21										<0.050
1,2-Dichloroethane	ug/g	0.05	0.05										<0.050
1,1-Dichloroethylene	ug/g	0.064	0.48										<0.050
cis-1,2-Dichloroethylene	ug/g	55	37										0.529 ^{DHC}
trans-1,2-Dichloroethylene	ug/g	1.3	9.3										15.3 ^{DHC}
Methylene Chloride	ug/g	1.6	2										<0.050
1,2-Dichloropropane	ug/g	0.16	0.68										<0.050
cis-1,3-Dichloropropene	ug/g	-	-										<0.030
trans-1,3-Dichloropropene	ug/g	-	-										<0.030
1,3-Dichloropropene (cis & trans)	ug/g	0.18	0.21										<0.042
Ethylbenzene	ug/g	9.5	19										<0.018
n-Hexane	ug/g	46	88										<0.050
Methyl Ethyl Ketone	ug/g	70	88										<0.50
Methyl Isobutyl Ketone	ug/g	31	210										<0.50
MTBE	ug/g	11	3.2										<0.050
Styrene	ug/g	34	43										<0.050

Guide Limit #1: T3-Soil-Ind/Com/Commu. Property Use (Coarse)
Guide Limit #2: T3-Soil-Ind/Com/Commu. Property Use (Fine)

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

Volatile Organic Compounds - SOIL

Analyte	Unit	Guide Limits		Sample Data										
		#1	#2	Lab ID	Sample Date	Sample ID	Depth	Depth	Depth	Depth	Depth	Depth		
1,1,1,2-Tetrachloroethane	ug/g	0.087	0.11	L2142414-1	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-7	03-AUG-18	<0.050
1,1,2,2-Tetrachloroethane	ug/g	0.05	0.094	L2142414-2	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-6	03-AUG-18	<0.20 ^{DLVH}
Tetrachloroethylene	ug/g	4.5	21	L2142414-3	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-5	03-AUG-18	0.139
Toluene	ug/g	68	78	L2142414-4	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-4	03-AUG-18	<0.080
1,1,1-Trichloroethane	ug/g	6.1	12	L2142414-5	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-3	03-AUG-18	<0.35 ^{DLQ}
1,1,2-Trichloroethane	ug/g	0.05	0.11	L2142414-6	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-2	03-AUG-18	<0.10 ^{DLVH}
Trichloroethylene	ug/g	0.91	0.61	L2142414-7	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-1	03-AUG-18	14.2 ^{DLHC}
Trichlorofluoromethane	ug/g	4	5.8	L2142414-8	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-8	03-AUG-18	<0.050
Vinyl chloride	ug/g	0.032	0.25	L2142414-9	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-9	03-AUG-18	<0.020
o-Xylene	ug/g	-	-	L2142414-10	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-10	03-AUG-18	0.020
m+p-Xylenes	ug/g	-	-	L2142414-11	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-11	03-AUG-18	<0.030
Xylenes (Total)	ug/g	26	30	L2142414-12	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-12	03-AUG-18	<0.050
Surrogate: 4-Bromofluorobenzene	%	-	-	L2142414-13	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-13	03-AUG-18	113.8
Surrogate: 1,4-Difluorobenzene	%	-	-	L2142414-14	03-AUG-18	BH1 14-15FT	BH2 14-15 FT	BH3 12-15FT	BH4 14-15FT	BH5 14-15FT	BH6 SS1 4-5FT	L2142414-14	03-AUG-18	116.2

Guide Limit #1: T3-Soil-Ind/Com/Commu. Property Use (Coarse)

Guide Limit #2: T3-Soil-Ind/Com/Commu. Property Use (Fine)

☐ Detection Limit for result exceeds Guideline Limit. Assessment against Guideline Limit cannot be made.
 ☐ Analytical result for this parameter exceeds Guideline Limits listed. See Summary of Guideline Exceedances.

* Please refer to the Reference Information section for an explanation of any qualifiers noted.

Hydrocarbons - SOIL

Analyte	Unit	Guide Limits		DLHC
		#1	#2	
F1 (C6-C10)	ug/g	55	65	730
F1-BTEX	ug/g	55	65	730
F2 (C10-C16)	ug/g	230	250	2130
F3 (C16-C34)	ug/g	1700	2500	24200
F4 (C34-C50)	ug/g	3300	6600	1310
Total Hydrocarbons (C6-C50)	ug/g	-	-	1890
Chrom: to baseline at nC50	%	-	-	YES
Surrogate: 2-Bromobenzotrifluoride	%	-	-	94.0
Surrogate: 3,4-Dichlorotoluene	%	-	-	79.6

Guide Limit #1: T3-Soil-Ind/Com/Commu. Property Use (Coarse)
Guide Limit #2: T3-Soil-Ind/Com/Commu. Property Use (Fine)

☐ Defection Limit for result exceeds Guideline Limit. Assessment against Guideline Limit cannot be made.
 ☐ Analytical result for this parameter exceeds Guide Limits listed. See Summary of Guideline Exceedances.

* Please refer to the Reference Information section for an explanation of any qualifiers noted.

Reference Information

Qualifiers for Sample Submission Listed:

Qualifier	Description
CINT	Cooling initiated. Samples were received packed with ice or ice packs and were sampled the same day as received.

Qualifiers for Individual Parameters Listed:

Qualifier	Description
DLQ	Detection Limit raised due to co-eluting interference. GCMS qualifier ion ratio did not meet acceptance criteria.
DLVH	Detection Limit raised due to interference from Volatile Hydrocarbons on VOC method. Chromatographic elution of interfering peaks in the same region as test analytes prevents a

Reference Information

determination of whether VOC analyte is present or absent (above/below regular detection limits).

SMI Surrogate recovery could not be measured due to sample matrix interference.

SDO:RNA Surrogate diluted out: % recovery not available

DLHC Detection Limit Raised: Dilution required due to high concentration of test analyte(s).

Methods Listed (if applicable):

ALS Test Code	Matrix	Test Description	Method Reference**
F1-F4-511-CALC-WT	Soil	F1-F4 Hydrocarbon Calculated Parameters	CCME CWS-PHC, Pub #1310, Dec 2001-S

Analytical methods used for analysis of CCME Petroleum Hydrocarbons have been validated and comply with the Reference Method for the CWS PHC.

Hydrocarbon results are expressed on a dry weight basis.

In cases where results for both F4 and F4G are reported, the greater of the two results must be used in any application of the CWS PHC guidelines and the gravimetric heavy hydrocarbons cannot be added to the C6 to C50 hydrocarbons.

In samples where BTEX and F1 were analyzed, F1-BTEX represents a value where the sum of Benzene, Toluene, Ethylbenzene and total Xylenes has been subtracted from F1.

In samples where PAHs, F2 and F3 were analyzed, F2-Naphth represents the result where Naphthalene has been subtracted from F2. F3-PAH represents a result where the sum of Benzo(a)anthracene, Benzo(a)pyrene, Benzo(b)fluoranthene, Benzo(k)fluoranthene, Dibenzo(a,h)anthracene, Fluoranthene, Phenanthrene, and Pyrene has been subtracted from F3.

Unless otherwise qualified, the following quality control criteria have been met for the F1 hydrocarbon range:

1. All extraction and analysis holding times were met.
2. Instrument performance showing response factors for C6 and C10 within 30% of the response factor for toluene.
3. Linearity of gasoline response within 15% throughout the calibration range.

Unless otherwise qualified, the following quality control criteria have been met for the F2-F4 hydrocarbon ranges:

1. All extraction and analysis holding times were met.
2. Instrument performance showing C10, C16 and C34 response factors within 10% of their average.
3. Instrument performance showing the C50 response factor within 30% of the average of the C10, C16 and C34 response factors.
4. Linearity of diesel or motor oil response within 15% throughout the calibration range.

F1-HS-511-WT Soil F1-O.Reg 153/04 (July 2011) E3398/CCME TIER 1-HS

Fraction F1 is determined by extracting a soil or sediment sample as received with methanol, then analyzing by headspace-GC/FID.

Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).

F2-F4-511-WT Soil F2-F4-O.Reg 153/04 (July 2011) CCME Tier 1

Petroleum Hydrocarbons (F2-F4 fractions) are extracted from soil with 1:1 hexane:acetone using a rotary extractor. Extracts are treated with silica gel to remove polar organic interferences. F2, F3, & F4 are analyzed by GC-FID. F4G-sg is analyzed gravimetrically.

Notes:

1. F2 (C10-C16): Sum of all hydrocarbons that elute between nC10 and nC16.
2. F3 (C16-C34): Sum of all hydrocarbons that elute between nC16 and nC34.
3. F4 (C34-C50): Sum of all hydrocarbons that elute between nC34 and nC50.
4. F4G: Gravimetric Heavy Hydrocarbons
5. F4G-sg: Gravimetric Heavy Hydrocarbons (F4G) after silica gel treatment.
6. Where both F4 (C34-C50) and F4G-sg are reported for a sample, the larger of the two values is used for comparison against the relevant CCME guideline for F4.
7. F4G-sg cannot be added to the C6 to C50 hydrocarbon results to obtain an estimate of total extractable hydrocarbons.

Reference Information

Methods Listed (if applicable):

ALS Test Code	Matrix	Test Description	Method Reference**
		8. This method is validated for use.	
		9. Data from analysis of validation and quality control samples is available upon request.	
		10. Reported results are expressed as milligrams per dry kilogram, unless otherwise indicated.	
		Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).	
MOISTURE-WT	Soil	% Moisture	Gravimetric: Oven Dried
VOC-1,3-DCP-CALC-WT	Soil	Regulation 153 VOCs	SW8260B/SW8270C
VOC-511-HS-WT	Soil	VOC-O.Reg 153/04 (July 2011)	SW846 8260 (511)
		Soil and sediment samples are extracted in methanol and analyzed by headspace-GC/MS.	
		Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).	
VOC-ROU-HS-WT	Soil	Volatile Organic Compounds	SW846 8260
		Soil and sediment samples are extracted in methanol and analyzed by headspace-GC/MS.	
XYLENES-SUM-CALC-WT	Soil	Sum of Xylene Isomer Concentrations	CALCULATION
		Total xylenes represents the sum of o-xylene and m&p-xylene.	
		**ALS test methods may incorporate modifications from specified reference methods to improve performance.	
		Chain of Custody Numbers:	
		17-615413	17-621566
		<i>The last two letters of the above test code(s) indicate the laboratory that performed analytical analysis for that test. Refer to the list below:</i>	
		Laboratory Definition Code	Laboratory Location
		WT	ALS ENVIRONMENTAL - WATERLOO, ONTARIO, CANADA

Reference Information

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GLOSSARY OF REPORT TERMS

Surrogates are compounds that are similar in behaviour to target analyte(s), but that do not normally occur in environmental samples. For applicable tests, surrogates are added to samples prior to analysis as a check on recovery. In reports that display the D.L. column, laboratory objectives for surrogates are listed there.

mg/kg - milligrams per kilogram based on dry weight of sample

mg/kg wwt - milligrams per kilogram based on wet weight of sample

mg/kg lwt - milligrams per kilogram based on lipid-adjusted weight

mg/L - unit of concentration based on volume, parts per million.

< - Less than.

D.L. - The reporting limit.

N/A - Result not available. Refer to qualifier code and definition for explanation.

Test results reported relate only to the samples as received by the laboratory.

UNLESS OTHERWISE STATED, ALL SAMPLES WERE RECEIVED IN ACCEPTABLE CONDITION.

Analytical results in unsigned test reports with the DRAFT watermark are subject to change, pending final QC review.

Application of guidelines is provided "as is" without warranty of any kind, either expressed or implied, including, but not limited to, fitness for a particular purpose, or non-infringement. ALS assumes no responsibility for errors or omissions in the information. Guideline limits are not adjusted for the hardness, pH or temperature of the sample (the most conservative values are used). Measurement uncertainty is not applied to test results prior to comparison with specified criteria values.

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Environmental

Quality Control Report

Workorder: L2142414

Report Date: 13-AUG-18

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Soil							
Batch	R4161987							
WG2843244-4 DUP		WG2843244-3						
1,1,1,2-Tetrachloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,1,2,2-Tetrachloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,1,1-Trichloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,1,2-Trichloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,1-Dichloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,1-Dichloroethylene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,2-Dibromoethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,2-Dichlorobenzene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,2-Dichloroethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,2-Dichloropropane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,3-Dichlorobenzene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
1,4-Dichlorobenzene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Acetone		<0.50	<0.50	RPD-NA	ug/g	N/A	40	09-AUG-18
Benzene		0.0069	<0.0068	RPD-NA	ug/g	N/A	40	09-AUG-18
Bromodichloromethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Bromoform		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Bromomethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Carbon tetrachloride		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Chlorobenzene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Chloroform		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
cis-1,2-Dichloroethylene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
cis-1,3-Dichloropropene		<0.030	<0.030	RPD-NA	ug/g	N/A	40	09-AUG-18
Dibromochloromethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Dichlorodifluoromethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Ethylbenzene		<0.018	<0.018	RPD-NA	ug/g	N/A	40	09-AUG-18
n-Hexane		<0.080	<0.080	RPD-NA	ug/g	N/A	40	09-AUG-18
Methylene Chloride		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
MTBE		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
m+p-Xylenes		<0.030	<0.030	RPD-NA	ug/g	N/A	40	09-AUG-18
Methyl Ethyl Ketone		<0.50	<0.50	RPD-NA	ug/g	N/A	40	09-AUG-18
Methyl Isobutyl Ketone		<0.50	<0.50	RPD-NA	ug/g	N/A	40	09-AUG-18
o-Xylene		<0.020	<0.020	RPD-NA	ug/g	N/A	40	09-AUG-18
Styrene		<0.050	<0.050		ug/g			09-AUG-18



Quality Control Report

Workorder: L2142414

Report Date: 13-AUG-18

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Soil							
Batch	R4161987							
WG2843244-4	DUP	WG2843244-3						
Styrene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Tetrachloroethylene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Toluene		<0.080	<0.080	RPD-NA	ug/g	N/A	40	09-AUG-18
trans-1,2-Dichloroethylene		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
trans-1,3-Dichloropropene		<0.030	<0.030	RPD-NA	ug/g	N/A	40	09-AUG-18
Trichloroethylene		<0.010	<0.010	RPD-NA	ug/g	N/A	40	09-AUG-18
Trichlorofluoromethane		<0.050	<0.050	RPD-NA	ug/g	N/A	40	09-AUG-18
Vinyl chloride		<0.020	<0.020	RPD-NA	ug/g	N/A	40	09-AUG-18
WG2843244-2	LCS							
1,1,1,2-Tetrachloroethane			102.2		%		60-130	09-AUG-18
1,1,2,2-Tetrachloroethane			106.1		%		60-130	09-AUG-18
1,1,1-Trichloroethane			92.2		%		60-130	09-AUG-18
1,1,2-Trichloroethane			110.0		%		60-130	09-AUG-18
1,1-Dichloroethane			99.2		%		60-130	09-AUG-18
1,1-Dichloroethylene			84.6		%		60-130	09-AUG-18
1,2-Dibromoethane			110.4		%		70-130	09-AUG-18
1,2-Dichlorobenzene			108.2		%		70-130	09-AUG-18
1,2-Dichloroethane			93.8		%		60-130	09-AUG-18
1,2-Dichloropropane			107.1		%		70-130	09-AUG-18
1,3-Dichlorobenzene			103.1		%		70-130	09-AUG-18
1,4-Dichlorobenzene			103.7		%		70-130	09-AUG-18
Acetone			103.5		%		60-140	09-AUG-18
Benzene			109.8		%		70-130	09-AUG-18
Bromodichloromethane			101.0		%		50-140	09-AUG-18
Bromoform			106.8		%		70-130	09-AUG-18
Bromomethane			89.8		%		50-140	09-AUG-18
Carbon tetrachloride			91.8		%		70-130	09-AUG-18
Chlorobenzene			105.0		%		70-130	09-AUG-18
Chloroform			99.4		%		70-130	09-AUG-18
cis-1,2-Dichloroethylene			105.0		%		70-130	09-AUG-18
cis-1,3-Dichloropropene			112.0		%		70-130	09-AUG-18
Dibromochloromethane			102.8		%		60-130	09-AUG-18
Dichlorodifluoromethane			108.0		%		50-140	09-AUG-18

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Environmental

Quality Control Report

Workorder: L2142414

Report Date: 13-AUG-18

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Soil							
Batch	R4161987							
WG2843244-2	LCS							
Ethylbenzene			96.1		%		70-130	09-AUG-18
n-Hexane			109.2		%		70-130	09-AUG-18
Methylene Chloride			108.3		%		70-130	09-AUG-18
MTBE			107.5		%		70-130	09-AUG-18
m+p-Xylenes			97.6		%		70-130	09-AUG-18
Methyl Ethyl Ketone			128.0		%		60-140	09-AUG-18
Methyl Isobutyl Ketone			105.1		%		60-140	09-AUG-18
o-Xylene			95.7		%		70-130	09-AUG-18
Styrene			100.3		%		70-130	09-AUG-18
Tetrachloroethylene			97.2		%		60-130	09-AUG-18
Toluene			101.6		%		70-130	09-AUG-18
trans-1,2-Dichloroethylene			93.2		%		60-130	09-AUG-18
trans-1,3-Dichloropropene			104.0		%		70-130	09-AUG-18
Trichloroethylene			105.7		%		60-130	09-AUG-18
Trichlorofluoromethane			98.1		%		50-140	09-AUG-18
Vinyl chloride			102.5		%		60-140	09-AUG-18
WG2843244-1	MB							
1,1,1,2-Tetrachloroethane			<0.050		ug/g		0.05	09-AUG-18
1,1,2,2-Tetrachloroethane			<0.050		ug/g		0.05	09-AUG-18
1,1,1-Trichloroethane			<0.050		ug/g		0.05	09-AUG-18
1,1,2-Trichloroethane			<0.050		ug/g		0.05	09-AUG-18
1,1-Dichloroethane			<0.050		ug/g		0.05	09-AUG-18
1,1-Dichloroethylene			<0.050		ug/g		0.05	09-AUG-18
1,2-Dibromoethane			<0.050		ug/g		0.05	09-AUG-18
1,2-Dichlorobenzene			<0.050		ug/g		0.05	09-AUG-18
1,2-Dichloroethane			<0.050		ug/g		0.05	09-AUG-18
1,2-Dichloropropane			<0.050		ug/g		0.05	09-AUG-18
1,3-Dichlorobenzene			<0.050		ug/g		0.05	09-AUG-18
1,4-Dichlorobenzene			<0.050		ug/g		0.05	09-AUG-18
Acetone			<0.50		ug/g		0.5	09-AUG-18
Benzene			<0.0068		ug/g		0.0068	09-AUG-18
Bromodichloromethane			<0.050		ug/g		0.05	09-AUG-18
Bromoform			<0.050		ug/g		0.05	09-AUG-18
Bromomethane			<0.050		ug/g		0.05	09-AUG-18



Quality Control Report

Workorder: L2142414

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9
 Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Soil							
Batch	R4161987							
WG2843244-1 MB								
Carbon tetrachloride			<0.050		ug/g		0.05	09-AUG-18
Chlorobenzene			<0.050		ug/g		0.05	09-AUG-18
Chloroform			<0.050		ug/g		0.05	09-AUG-18
cis-1,2-Dichloroethylene			<0.050		ug/g		0.05	09-AUG-18
cis-1,3-Dichloropropene			<0.030		ug/g		0.03	09-AUG-18
Dibromochloromethane			<0.050		ug/g		0.05	09-AUG-18
Dichlorodifluoromethane			<0.050		ug/g		0.05	09-AUG-18
Ethylbenzene			<0.018		ug/g		0.018	09-AUG-18
n-Hexane			<0.050		ug/g		0.05	09-AUG-18
Methylene Chloride			<0.050		ug/g		0.05	09-AUG-18
MTBE			<0.050		ug/g		0.05	09-AUG-18
m+p-Xylenes			<0.030		ug/g		0.03	09-AUG-18
Methyl Ethyl Ketone			<0.50		ug/g		0.5	09-AUG-18
Methyl Isobutyl Ketone			<0.50		ug/g		0.5	09-AUG-18
o-Xylene			<0.020		ug/g		0.02	09-AUG-18
Styrene			<0.050		ug/g		0.05	09-AUG-18
Tetrachloroethylene			<0.050		ug/g		0.05	09-AUG-18
Toluene			<0.080		ug/g		0.08	09-AUG-18
trans-1,2-Dichloroethylene			<0.050		ug/g		0.05	09-AUG-18
trans-1,3-Dichloropropene			<0.030		ug/g		0.03	09-AUG-18
Trichloroethylene			<0.010		ug/g		0.01	09-AUG-18
Trichlorofluoromethane			<0.050		ug/g		0.05	09-AUG-18
Vinyl chloride			<0.020		ug/g		0.02	09-AUG-18
Surrogate: 1,4-Difluorobenzene			111.6		%		50-140	09-AUG-18
Surrogate: 4-Bromofluorobenzene			110.6		%		50-140	09-AUG-18
WG2843244-5 MS		L2141639-1						
1,1,1,2-Tetrachloroethane			99.9		%		50-140	09-AUG-18
1,1,2,2-Tetrachloroethane			105.2		%		50-140	09-AUG-18
1,1,1-Trichloroethane			91.0		%		50-140	09-AUG-18
1,1,2-Trichloroethane			108.5		%		50-140	09-AUG-18
1,1-Dichloroethane			96.8		%		50-140	09-AUG-18
1,1-Dichloroethylene			83.0		%		50-140	09-AUG-18
1,2-Dibromoethane			109.2		%		50-140	09-AUG-18
1,2-Dichlorobenzene			106.7		%		50-140	09-AUG-18



Quality Control Report

Workorder: L2142414

Report Date: 13-AUG-18

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Soil							
Batch	R4161987							
WG2843244-5 MS		L2141639-1						
1,2-Dichloroethane			92.6		%		50-140	09-AUG-18
1,2-Dichloropropane			105.8		%		50-140	09-AUG-18
1,3-Dichlorobenzene			100.6		%		50-140	09-AUG-18
1,4-Dichlorobenzene			101.4		%		50-140	09-AUG-18
Acetone			109.0		%		50-140	09-AUG-18
Benzene			108.4		%		50-140	09-AUG-18
Bromodichloromethane			100.1		%		50-140	09-AUG-18
Bromoform			105.8		%		50-140	09-AUG-18
Bromomethane			87.1		%		50-140	09-AUG-18
Carbon tetrachloride			90.1		%		50-140	09-AUG-18
Chlorobenzene			102.3		%		50-140	09-AUG-18
Chloroform			98.3		%		50-140	09-AUG-18
cis-1,2-Dichloroethylene			104.0		%		50-140	09-AUG-18
cis-1,3-Dichloropropene			105.5		%		50-140	09-AUG-18
Dibromochloromethane			101.5		%		50-140	09-AUG-18
Dichlorodifluoromethane			103.3		%		50-140	09-AUG-18
Ethylbenzene			92.9		%		50-140	09-AUG-18
n-Hexane			104.8		%		50-140	09-AUG-18
Methylene Chloride			107.1		%		50-140	09-AUG-18
MTBE			106.0		%		50-140	09-AUG-18
m+p-Xylenes			94.1		%		50-140	09-AUG-18
Methyl Ethyl Ketone			124.2		%		50-140	09-AUG-18
Methyl Isobutyl Ketone			102.6		%		50-140	09-AUG-18
o-Xylene			92.3		%		50-140	09-AUG-18
Styrene			95.3		%		50-140	09-AUG-18
Tetrachloroethylene			93.9		%		50-140	09-AUG-18
Toluene			98.6		%		50-140	09-AUG-18
trans-1,2-Dichloroethylene			90.3		%		50-140	09-AUG-18
trans-1,3-Dichloropropene			96.0		%		50-140	09-AUG-18
Trichloroethylene			103.6		%		50-140	09-AUG-18
Trichlorofluoromethane			97.1		%		50-140	09-AUG-18
Vinyl chloride			100.0		%		50-140	09-AUG-18
VOC-ROU-HS-WT	Soil							



Quality Control Report

Workorder: L2142414

Report Date: 13-AUG-18

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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-ROU-HS-WT	Soil							
Batch	R4162705							
WG2844584-4	DUP	WG2844584-3						
Trichloroethylene		0.012	0.012		ug/g	1.8	40	10-AUG-18
WG2844584-2	LCS							
Trichloroethylene			113.7		%		70-130	10-AUG-18
WG2844584-1	MB							
Trichloroethylene			<0.010		ug/g		0.01	10-AUG-18
Surrogate: 1,4-Difluorobenzene			118.1		%		70-130	10-AUG-18
Surrogate: 4-Bromofluorobenzene			114.9		%		70-130	10-AUG-18

Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Legend:

Limit	ALS Control Limit (Data Quality Objectives)
DUP	Duplicate
RPD	Relative Percent Difference
N/A	Not Available
LCS	Laboratory Control Sample
SRM	Standard Reference Material
MS	Matrix Spike
MSD	Matrix Spike Duplicate
ADE	Average Desorption Efficiency
MB	Method Blank
IRM	Internal Reference Material
CRM	Certified Reference Material
CCV	Continuing Calibration Verification
CVS	Calibration Verification Standard
LCSD	Laboratory Control Sample Duplicate

Sample Parameter Qualifier Definitions:

Qualifier	Description
RPD-NA	Relative Percent Difference Not Available due to result(s) being less than detection limit.

Hold Time Exceedances:

All test results reported with this submission were conducted within ALS recommended hold times.

ALS recommended hold times may vary by province. They are assigned to meet known provincial and/or federal government requirements. In the absence of regulatory hold times, ALS establishes recommendations based on guidelines published by the US EPA, APHA Standard Methods, or Environment Canada (where available). For more information, please contact ALS.

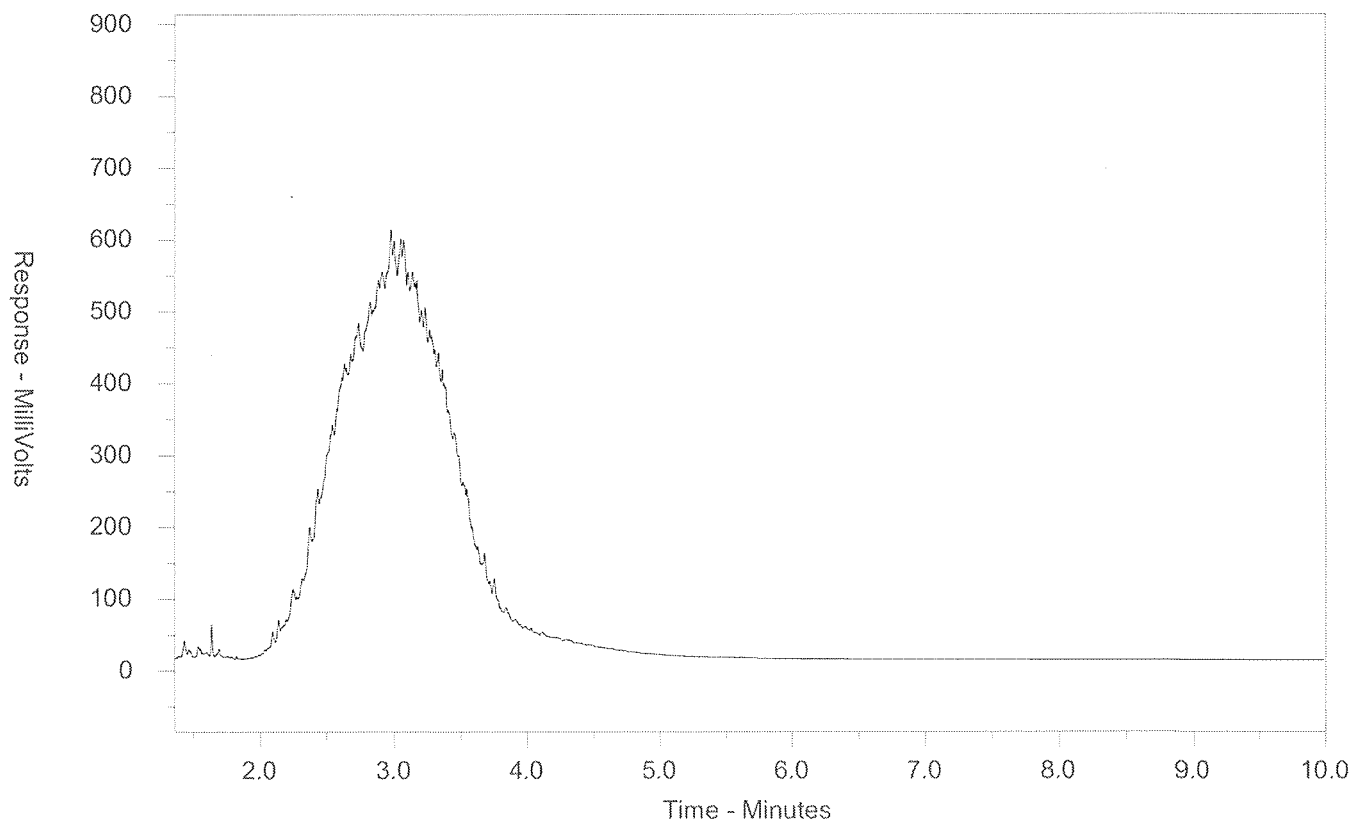
The ALS Quality Control Report is provided to ALS clients upon request. ALS includes comprehensive QC checks with every analysis to ensure our high standards of quality are met. Each QC result has a known or expected target value, which is compared against pre-determined data quality objectives to provide confidence in the accuracy of associated test results.

Please note that this report may contain QC results from anonymous Sample Duplicates and Matrix Spikes that do not originate from this Work Order.

CCME F2-F4 HYDROCARBON DISTRIBUTION REPORT



ALS Sample ID: L2142414-6
 Client Sample ID: BH3 SS2 9-10FT



← F2 →		← F3 →		← F4 →	
nC10	nC16	nC34	nC50		
174°C	287°C	481°C	575°C		
346°F	549°F	898°F	1067°F		
Gasoline →			← Motor Oils/Lube Oils/Grease		
← Diesel/Jet Fuels →					

The CCME F2-F4 Hydrocarbon Distribution Report (HDR) is intended to assist you in characterizing hydrocarbon products that may be present in your sample.

The scale at the bottom of the chromatogram indicates the approximate retention times of common petroleum products and four n-alkane hydrocarbon marker compounds. Retention times may vary between samples, but general patterns and distributions will remain similar.

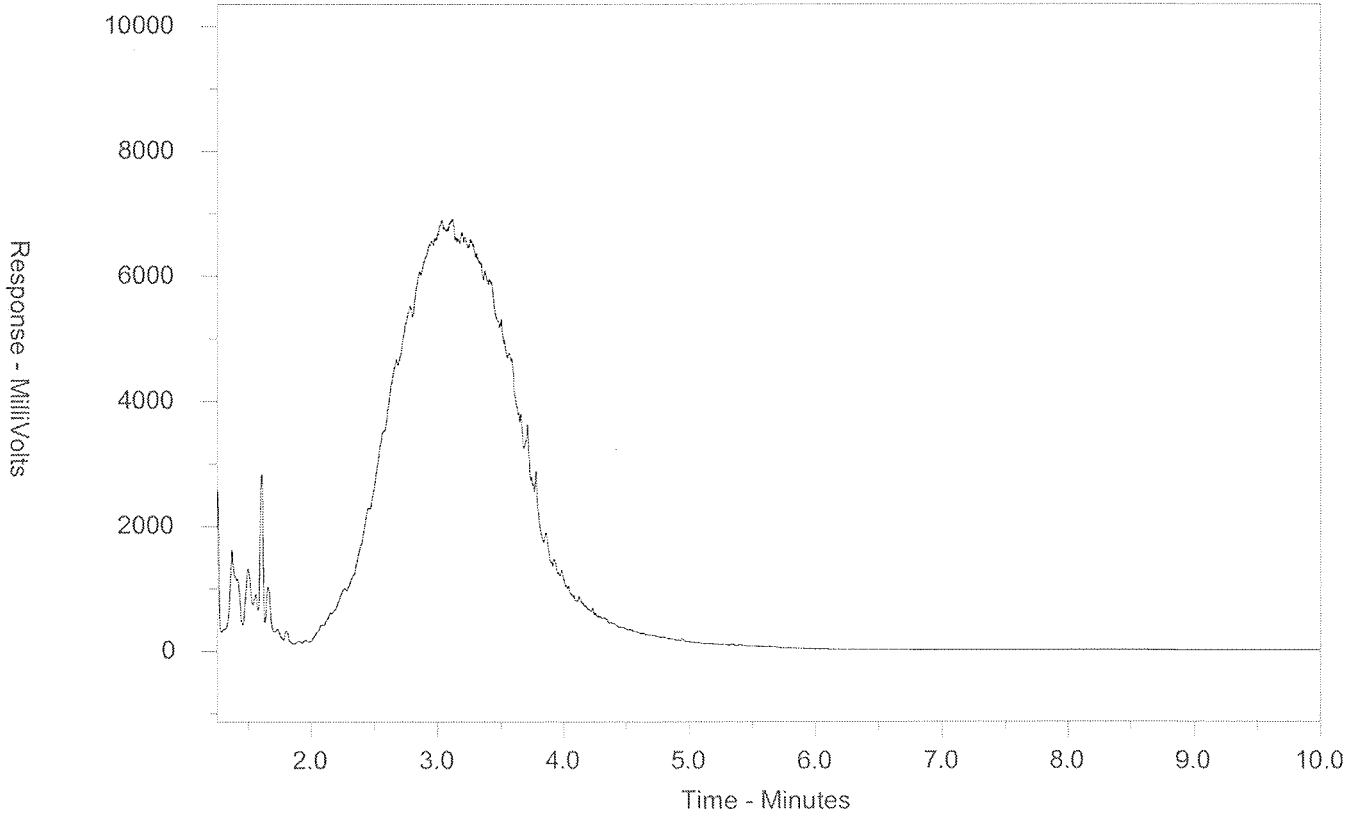
Peak heights in this report are a function of the sample concentration, the sample amount extracted, the sample dilution factor and the scale at the left.

Note: This chromatogram was produced using GC conditions that are specific to ALS Canada CCME F2-F4 method. Refer to the ALS Canada CCME F2-F4 Hydrocarbon Library for a collection of chromatograms from common reference samples (fuels, oils, etc.). The HDR Library can be found at www.alsglobal.com.

CCME F2-F4 HYDROCARBON DISTRIBUTION REPORT



ALS Sample ID: L2142414-7
 Client Sample ID: BH6 SS1 4-5FT



← F2 →		← F3 →		← F4 →	
nC10	nC16	nC34	nC50		
174°C	287°C	481°C	575°C		
346°F	549°F	898°F	1067°F		
Gasoline →			← Motor Oils/Lube Oils/Grease		
← Diesel/Jet Fuels →					

The CCME F2-F4 Hydrocarbon Distribution Report (HDR) is intended to assist you in characterizing hydrocarbon products that may be present in your sample.

The scale at the bottom of the chromatogram indicates the approximate retention times of common petroleum products and four n-alkane hydrocarbon marker compounds. Retention times may vary between samples, but general patterns and distributions will remain similar.

Peak heights in this report are a function of the sample concentration, the sample amount extracted, the sample dilution factor and the scale at the left.

Note: This chromatogram was produced using GC conditions that are specific to ALS Canada CCME F2-F4 method. Refer to the ALS Canada CCME F2-F4 Hydrocarbon Library for a collection of chromatograms from common reference samples (fuels, oils, etc.). The HDR Library can be found at www.alsglobal.com.

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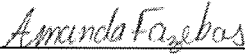
ALTECH ENVIRONMENTAL
ATTN: Chad Stewart
12 BANIGAN DRIVE
TORONTO ON M4H 1E9

Date Received: 09-AUG-18
Report Date: 16-AUG-18 08:41 (MT)
Version: FINAL

Client Phone: 416-467-5555

Certificate of Analysis

Lab Work Order #: L2144295
Project P.O. #: NOT SUBMITTED
Job Reference: 6210-18
C of C Numbers: 17-621567
Legal Site Desc:



Amanda Fazekas
Account Manager

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ANALYTICAL REPORT

L2144295 CONT'D....
Job Reference: 6210-18
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Summary of Guideline Exceedances

Guideline	ALS ID	Client ID	Grouping	Analyte	Result	Guideline Limit	Unit
Ontario Regulation 153/04 - April 15, 2011 Standards - T3-Non-Potable Ground Water-All Types of Property Uses (Coarse)	L2144295-1	MW1-6210	Volatile Organic Compounds	1,1-Dichloroethylene	5.80	1.6	ug/L
				cis-1,2-Dichloroethylene	208	1.6	ug/L
				Trichloroethylene	114	1.6	ug/L
Ontario Regulation 153/04 - April 15, 2011 Standards - T3-Non-Potable Ground Water-All Types of Property Uses (Fine)	L2144295-1	MW1-6210	Volatile Organic Compounds	cis-1,2-Dichloroethylene	208	17	ug/L
				Trichloroethylene	114	17	ug/L

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

L2144295 CONT'D....
 Job Reference: 6210-18
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Volatile Organic Compounds - WATER

Analyte	Unit	Guide Limits		Lab ID	Sample Date
		#1	#2		
Acetone	ug/L	130000	130000	L2144295-1	09-AUG-18
Benzene	ug/L	44	430		MW1-6210
Bromodichloromethane	ug/L	85000	85000		
Bromoform	ug/L	380	770		
Bromomethane	ug/L	5.6	56		
Carbon tetrachloride	ug/L	0.79	8.4		
Chlorobenzene	ug/L	630	630		
Dibromochloromethane	ug/L	82000	82000		
Chloroform	ug/L	2.4	22		
1,2-Dibromoethane	ug/L	0.25	0.83		
1,2-Dichlorobenzene	ug/L	4600	9600		
1,3-Dichlorobenzene	ug/L	9600	9600		
1,4-Dichlorobenzene	ug/L	8	67		
Dichlorodifluoromethane	ug/L	4400	4400		
1,1-Dichloroethane	ug/L	320	3100		
1,2-Dichloroethane	ug/L	1.6	12		
1,1-Dichloroethylene	ug/L	1.6	17		
cis-1,2-Dichloroethylene	ug/L	1.6	17		
trans-1,2-Dichloroethylene	ug/L	1.6	17		
Methylene Chloride	ug/L	610	5500		
1,2-Dichloropropane	ug/L	16	140		
cis-1,3-Dichloropropene	ug/L	-	-		
trans-1,3-Dichloropropene	ug/L	-	-		
1,3-Dichloropropene (cis & trans)	ug/L	5.2	45		
Ethylbenzene	ug/L	2300	2300		
n-Hexane	ug/L	51	520		
Methyl Ethyl Ketone	ug/L	470000	1500000		
Methyl Isobutyl Ketone	ug/L	140000	580000		
MTBE	ug/L	190	1400		
Styrene	ug/L	1300	9100		

Guide Limit #1: T3-Non-Potable Ground Water-All Types of Property Uses (Coarse)
Guide Limit #2: T3-Non-Potable Ground Water-All Types of Property Uses (Fine)

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

L2144295 CONT'D...
 Job Reference: 6210-18
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Volatile Organic Compounds - WATER

Analyte	Unit	Guide Limits		Lab ID	Sample Date	Sample ID
		#1	#2			
1,1,1,2-Tetrachloroethane	ug/L	3.3	28	L2144295-1	09-AUG-18	MW1-6210
1,1,1,2,2-Tetrachloroethane	ug/L	3.2	15			
Tetrachloroethylene	ug/L	1.6	17			
Toluene	ug/L	18000	18000			
1,1,1-Trichloroethane	ug/L	640	6700			<6.5 ^{alc}
1,1,2-Trichloroethane	ug/L	4.7	30			0.66
Trichloroethylene	ug/L	1.6	17			114
Trichlorofluoromethane	ug/L	2500	2500			<5.0
Vinyl chloride	ug/L	0.5	1.7			<0.50
o-Xylene	ug/L	-	-			<0.30
m+p-Xylenes	ug/L	-	-			<0.40
Xylenes (Total)	ug/L	4200	4200			<0.50
Surrogate: 4-Bromofluorobenzene	%	-	-			99.8
Surrogate: 1,4-Difluorobenzene	%	-	-			100.4

Guide Limit #1: T3-Non-Potable Ground Water-All Types of Property Uses (Coarse)

Guide Limit #2: T3-Non-Potable Ground Water-All Types of Property Uses (Fine)

Detection Limit for result exceeds Guideline Limit. Assessment against Guideline Limit cannot be made.
 Analytical result for this parameter exceeds Guide Limits listed. See Summary of Guideline Exceedances.

* Please refer to the Reference Information section for an explanation of any qualifiers noted.



ANALYTICAL REPORT

L2144295 CONT'D....
Job Reference: 6210-18
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Hydrocarbons - WATER

Analyte	Unit	Guide Limits		Lab ID
		#1	#2	Sample ID
F1 (C6-C10)	ug/L	750	750	L2144295-1
F1-BTEX	ug/L	750	750	09-AUG-18
F2 (C10-C16)	ug/L	150	150	MW1-6210
F3 (C16-C34)	ug/L	500	500	
F4 (C34-C50)	ug/L	500	500	
Total Hydrocarbons (C6-C50)	ug/L	-	-	<370
Chrom. to baseline at nC50		-	-	YES
Surrogate: 2-Bromobenzotrifluoride	%	-	-	77.1
Surrogate: 3,4-Dichlorotoluene	%	-	-	96.5

Guide Limit #1: T3-Non-Potable Ground Water-All Types of Property Uses (Coarse)
Guide Limit #2: T3-Non-Potable Ground Water-All Types of Property Uses (Fine)

☐ Detection Limit for result exceeds Guideline Limit. Assessment against Guideline Limit cannot be made.
☐ Analytical result for this parameter exceeds Guideline Limit. See Summary of Guideline Exceedances.

* Please refer to the Reference Information section for an explanation of any qualifiers noted.

Reference Information

Qualifiers for Individual Parameters Listed:

Qualifier	Description
DLQ	Detection Limit raised due to co-eluting interference. GCMS qualifier ion ratio did not meet acceptance criteria.

Methods Listed (if applicable):

ALS Test Code	Matrix	Test Description	Method Reference**
F1-F4-511-CALC-WT	Water	F1-F4 Hydrocarbon Calculated Parameters	CCME CWS-PHC, Pub #1310, Dec 2001-L

Analytical methods used for analysis of CCME Petroleum Hydrocarbons have been validated and comply with the Reference Method for the CWS PHC.

In cases where results for both F4 and F4G are reported, the greater of the two results must be used in any application of the CWS PHC guidelines and the gravimetric heavy hydrocarbons cannot be added to the C6 to C50 hydrocarbons.

In samples where BTEX and F1 were analyzed, F1-BTEX represents a value where the sum of Benzene, Toluene, Ethylbenzene and total Xylenes has been subtracted from F1.

In samples where PAHs, F2 and F3 were analyzed, F2-Naphth represents the result where Naphthalene has been subtracted from F2. F3-PAH represents a result where the sum of Benzo(a)anthracene, Benzo(a)pyrene, Benzo(k)fluoranthene, Dibenzo(a,h)anthracene, Fluoranthene, Indeno(1,2,3-cd)pyrene, Phenanthrene, and Pyrene has been subtracted from F3.

Unless otherwise qualified, the following quality control criteria have been met for the F1 hydrocarbon range:

1. All extraction and analysis holding times were met.
2. Instrument performance showing response factors for C6 and C10 within 30% of the response factor for toluene.
3. Linearity of gasoline response within 15% throughout the calibration range.

Unless otherwise qualified, the following quality control criteria have been met for the F2-F4 hydrocarbon ranges:

1. All extraction and analysis holding times were met.
2. Instrument performance showing C10, C16 and C34 response factors within 10% of their average.
3. Instrument performance showing the C50 response factor within 30% of the average of the C10, C16 and C34 response factors.
4. Linearity of diesel or motor oil response within 15% throughout the calibration range.

F1-HS-511-WT Water F1-O.Reg 153/04 (July 2011) E3398/CCME TIER 1-HS

Fraction F1 is determined by analyzing by headspace-GC/FID.

Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).

F2-F4-511-WT Water F2-F4-O.Reg 153/04 (July 2011) EPA 3511/CCME Tier 1

Petroleum Hydrocarbons (F2-F4 fractions) are extracted from water using a hexane micro-extraction technique. Instrumental analysis is by GC-FID, as per the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Tier 1 Method, CCME, 2001.

Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).

VOC-1,3-DCP-CALC-WT Water Regulation 153 VOCs SW8260B/SW8270C

VOC-511-HS-WT Water VOC by GCMS HS O.Reg 153/04 (July SW846 8260 2011)

Liquid samples are analyzed by headspace GC/MSD.

Analysis conducted in accordance with the Protocol for Analytical Methods Used in the Assessment of Properties under Part XV.1 of the Environmental Protection Act (July 1, 2011), unless a subset of the Analytical Test Group (ATG) has been requested (the Protocol states that all analytes in an ATG must be reported).

XYLENES-SUM-CALC-WT Water Sum of Xylene Isomer Concentrations CALCULATION

Reference Information

Methods Listed (if applicable):

ALS Test Code	Matrix	Test Description	Method Reference**
		Total xylenes represents the sum of o-xylene and m&p-xylene.	

Total xylenes represents the sum of o-xylene and m&p-xylene.

**ALS test methods may incorporate modifications from specified reference methods to improve performance.

Chain of Custody Numbers:

17-621567

The last two letters of the above test code(s) indicate the laboratory that performed analytical analysis for that test. Refer to the list below:

Laboratory Definition Code	Laboratory Location
WT	ALS ENVIRONMENTAL - WATERLOO, ONTARIO, CANADA

GLOSSARY OF REPORT TERMS

Surrogates are compounds that are similar in behaviour to target analyte(s), but that do not normally occur in environmental samples. For applicable tests, surrogates are added to samples prior to analysis as a check on recovery. In reports that display the D.L. column, laboratory objectives for surrogates are listed there.

- mg/kg - milligrams per kilogram based on dry weight of sample
- mg/kg wwt - milligrams per kilogram based on wet weight of sample
- mg/kg lwt - milligrams per kilogram based on lipid-adjusted weight
- mg/L - unit of concentration based on volume, parts per million.
- < - Less than.
- D.L. - The reporting limit.
- N/A - Result not available. Refer to qualifier code and definition for explanation.

Test results reported relate only to the samples as received by the laboratory. UNLESS OTHERWISE STATED, ALL SAMPLES WERE RECEIVED IN ACCEPTABLE CONDITION. Analytical results in unsigned test reports with the DRAFT watermark are subject to change, pending final QC review.

Application of guidelines is provided "as is" without warranty of any kind, either expressed or implied, including, but not limited to, fitness for a particular purpose, or non-infringement. ALS assumes no responsibility for errors or omissions in the information. Guideline limits are not adjusted for the hardness, pH or temperature of the sample (the most conservative values are used). Measurement uncertainty is not applied to test results prior to comparison with specified criteria values.



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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9
 Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
F1-HS-511-WT Water								
Batch R4166494								
WG2843292-4	DUP	WG2843292-3						
F1 (C6-C10)		<25	<25	RPD-NA	ug/L	N/A	30	13-AUG-18
WG2843292-1	LCS		102.4		%		80-120	13-AUG-18
WG2843292-2	MB		<25		ug/L		25	13-AUG-18
F1 (C6-C10)			104.6		%		60-140	13-AUG-18
Surrogate: 3,4-Dichlorotoluene								
WG2843292-5	MS	WG2843292-3	89.5		%		60-140	13-AUG-18
F1 (C6-C10)								
F2-F4-511-WT Water								
Batch R4167567								
WG2845759-2	LCS		97.6		%		70-130	13-AUG-18
F2 (C10-C16)			109.1		%		70-130	13-AUG-18
F3 (C16-C34)			90.1		%		70-130	13-AUG-18
F4 (C34-C50)								
WG2845759-3	LCSD	WG2845759-2	97.6		%	7.5	50	13-AUG-18
F2 (C10-C16)		109.1	113.3		%	3.7	50	13-AUG-18
F3 (C16-C34)		90.1	91.2		%	1.2	50	13-AUG-18
F4 (C34-C50)								
WG2845759-1	MB		<100		ug/L		100	13-AUG-18
F2 (C10-C16)			270	MB-LOR	ug/L		250	13-AUG-18
F3 (C16-C34)			<250		ug/L		250	13-AUG-18
F4 (C34-C50)			86.5		%		60-140	13-AUG-18
Surrogate: 2-Bromobenzotrifluoride								
VOC-511-HS-WT Water								
Batch R4166494								
WG2843292-4	DUP	WG2843292-3	<0.50		ug/L	N/A	30	13-AUG-18
1,1,1,2-Tetrachloroethane			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,1,2,2-Tetrachloroethane			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,1,1-Trichloroethane			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,1,2-Trichloroethane			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,1-Dichloroethane			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,1-Dichloroethylene			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,2-Dibromoethane			<0.20	RPD-NA	ug/L	N/A	30	13-AUG-18
1,2-Dichlorobenzene			<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18

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Client: ALTECH ENVIRONMENTAL
12 BANIGAN DRIVE
TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Water							
Batch	R4166494							
WG2843292-4 DUP		WG2843292-3						
1,2-Dichloroethane		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,2-Dichloropropane		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,3-Dichlorobenzene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
1,4-Dichlorobenzene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Acetone		<30	<30	RPD-NA	ug/L	N/A	30	13-AUG-18
Benzene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Bromodichloromethane		<2.0	<2.0	RPD-NA	ug/L	N/A	30	13-AUG-18
Bromoform		<5.0	<5.0	RPD-NA	ug/L	N/A	30	13-AUG-18
Bromomethane		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Carbon tetrachloride		<0.20	<0.20	RPD-NA	ug/L	N/A	30	13-AUG-18
Chlorobenzene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Chloroform		<1.0	<1.0	RPD-NA	ug/L	N/A	30	13-AUG-18
cis-1,2-Dichloroethylene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
cis-1,3-Dichloropropene		<0.30	<0.30	RPD-NA	ug/L	N/A	30	13-AUG-18
Dibromochloromethane		<2.0	<2.0	RPD-NA	ug/L	N/A	30	13-AUG-18
Dichlorodifluoromethane		<2.0	<2.0	RPD-NA	ug/L	N/A	30	13-AUG-18
Ethylbenzene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
n-Hexane		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
m+p-Xylenes		<0.40	<0.40	RPD-NA	ug/L	N/A	30	13-AUG-18
Methyl Ethyl Ketone		<20	<20	RPD-NA	ug/L	N/A	30	13-AUG-18
Methyl Isobutyl Ketone		<20	<20	RPD-NA	ug/L	N/A	30	13-AUG-18
Methylene Chloride		<5.0	<5.0	RPD-NA	ug/L	N/A	30	13-AUG-18
MTBE		<2.0	<2.0	RPD-NA	ug/L	N/A	30	13-AUG-18
o-Xylene		<0.30	<0.30	RPD-NA	ug/L	N/A	30	13-AUG-18
Styrene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Tetrachloroethylene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Toluene		0.62	0.60		ug/L	3.3	30	13-AUG-18
trans-1,2-Dichloroethylene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
trans-1,3-Dichloropropene		<0.30	<0.30	RPD-NA	ug/L	N/A	30	13-AUG-18
Trichloroethylene		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18
Trichlorofluoromethane		<5.0	<5.0	RPD-NA	ug/L	N/A	30	13-AUG-18
Vinyl chloride		<0.50	<0.50	RPD-NA	ug/L	N/A	30	13-AUG-18

WG2843292-1 LCS



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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Water							
Batch	R4166494							
WG2843292-1	LCS							
1,1,1,2-Tetrachloroethane			100.6		%		70-130	13-AUG-18
1,1,2,2-Tetrachloroethane			96.1		%		70-130	13-AUG-18
1,1,1-Trichloroethane			104.5		%		70-130	13-AUG-18
1,1,2-Trichloroethane			101.1		%		70-130	13-AUG-18
1,1-Dichloroethane			108.3		%		70-130	13-AUG-18
1,1-Dichloroethylene			103.9		%		70-130	13-AUG-18
1,2-Dibromoethane			99.5		%		70-130	13-AUG-18
1,2-Dichlorobenzene			105.6		%		70-130	13-AUG-18
1,2-Dichloroethane			102.4		%		70-130	13-AUG-18
1,2-Dichloropropane			101.4		%		70-130	13-AUG-18
1,3-Dichlorobenzene			107.2		%		70-130	13-AUG-18
1,4-Dichlorobenzene			108.1		%		70-130	13-AUG-18
Acetone			101.1		%		60-140	13-AUG-18
Benzene			106.5		%		70-130	13-AUG-18
Bromodichloromethane			102.6		%		70-130	13-AUG-18
Bromoform			95.4		%		70-130	13-AUG-18
Bromomethane			87.9		%		60-140	13-AUG-18
Carbon tetrachloride			105.7		%		70-130	13-AUG-18
Chlorobenzene			107.0		%		70-130	13-AUG-18
Chloroform			105.4		%		70-130	13-AUG-18
cis-1,2-Dichloroethylene			105.2		%		70-130	13-AUG-18
cis-1,3-Dichloropropene			106.0		%		70-130	13-AUG-18
Dibromochloromethane			99.6		%		70-130	13-AUG-18
Dichlorodifluoromethane			122.5		%		50-140	13-AUG-18
Ethylbenzene			104.6		%		70-130	13-AUG-18
n-Hexane			130.3	MES	%		70-130	13-AUG-18
m+p-Xylenes			105.2		%		70-130	13-AUG-18
Methyl Ethyl Ketone			95.2		%		60-140	13-AUG-18
Methyl Isobutyl Ketone			86.6		%		60-140	13-AUG-18
Methylene Chloride			106.0		%		70-130	13-AUG-18
MTBE			109.8		%		70-130	13-AUG-18
o-Xylene			102.6		%		70-130	13-AUG-18
Styrene			102.2		%		70-130	13-AUG-18



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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Water							
Batch	R4166494							
WG2843292-1	LCS							
Tetrachloroethylene			111.2		%		70-130	13-AUG-18
Toluene			104.0		%		70-130	13-AUG-18
trans-1,2-Dichloroethylene			108.8		%		70-130	13-AUG-18
trans-1,3-Dichloropropene			103.1		%		70-130	13-AUG-18
Trichloroethylene			110.7		%		70-130	13-AUG-18
Trichlorofluoromethane			117.3		%		60-140	13-AUG-18
Vinyl chloride			105.1		%		60-140	13-AUG-18
WG2843292-2	MB							
1,1,1,2-Tetrachloroethane			<0.50		ug/L		0.5	13-AUG-18
1,1,2,2-Tetrachloroethane			<0.50		ug/L		0.5	13-AUG-18
1,1,1-Trichloroethane			<0.50		ug/L		0.5	13-AUG-18
1,1,2-Trichloroethane			<0.50		ug/L		0.5	13-AUG-18
1,1-Dichloroethane			<0.50		ug/L		0.5	13-AUG-18
1,1-Dichloroethylene			<0.50		ug/L		0.5	13-AUG-18
1,2-Dibromoethane			<0.20		ug/L		0.2	13-AUG-18
1,2-Dichlorobenzene			<0.50		ug/L		0.5	13-AUG-18
1,2-Dichloroethane			<0.50		ug/L		0.5	13-AUG-18
1,2-Dichloropropane			<0.50		ug/L		0.5	13-AUG-18
1,3-Dichlorobenzene			<0.50		ug/L		0.5	13-AUG-18
1,4-Dichlorobenzene			<0.50		ug/L		0.5	13-AUG-18
Acetone			<30		ug/L		30	13-AUG-18
Benzene			<0.50		ug/L		0.5	13-AUG-18
Bromodichloromethane			<2.0		ug/L		2	13-AUG-18
Bromoform			<5.0		ug/L		5	13-AUG-18
Bromomethane			<0.50		ug/L		0.5	13-AUG-18
Carbon tetrachloride			<0.20		ug/L		0.2	13-AUG-18
Chlorobenzene			<0.50		ug/L		0.5	13-AUG-18
Chloroform			<1.0		ug/L		1	13-AUG-18
cis-1,2-Dichloroethylene			<0.50		ug/L		0.5	13-AUG-18
cis-1,3-Dichloropropene			<0.30		ug/L		0.3	13-AUG-18
Dibromochloromethane			<2.0		ug/L		2	13-AUG-18
Dichlorodifluoromethane			<2.0		ug/L		2	13-AUG-18
Ethylbenzene			<0.50		ug/L		0.5	13-AUG-18
n-Hexane			<0.50		ug/L		0.5	13-AUG-18



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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9
 Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Water							
Batch	R4166494							
WG2843292-2 MB								
m+p-Xylenes			<0.40		ug/L		0.4	13-AUG-18
Methyl Ethyl Ketone			<20		ug/L		20	13-AUG-18
Methyl Isobutyl Ketone			<20		ug/L		20	13-AUG-18
Methylene Chloride			<5.0		ug/L		5	13-AUG-18
MTBE			<2.0		ug/L		2	13-AUG-18
o-Xylene			<0.30		ug/L		0.3	13-AUG-18
Styrene			<0.50		ug/L		0.5	13-AUG-18
Tetrachloroethylene			<0.50		ug/L		0.5	13-AUG-18
Toluene			<0.50		ug/L		0.5	13-AUG-18
trans-1,2-Dichloroethylene			<0.50		ug/L		0.5	13-AUG-18
trans-1,3-Dichloropropene			<0.30		ug/L		0.3	13-AUG-18
Trichloroethylene			<0.50		ug/L		0.5	13-AUG-18
Trichlorofluoromethane			<5.0		ug/L		5	13-AUG-18
Vinyl chloride			<0.50		ug/L		0.5	13-AUG-18
Surrogate: 1,4-Difluorobenzene			100.8		%		70-130	13-AUG-18
Surrogate: 4-Bromofluorobenzene			98.2		%		70-130	13-AUG-18
WG2843292-5 MS		WG2843292-3						
1,1,1,2-Tetrachloroethane			102.2		%		50-140	13-AUG-18
1,1,2,2-Tetrachloroethane			105.2		%		50-140	13-AUG-18
1,1,1-Trichloroethane			101.2		%		50-140	13-AUG-18
1,1,2-Trichloroethane			108.2		%		50-140	13-AUG-18
1,1-Dichloroethane			108.5		%		50-140	13-AUG-18
1,1-Dichloroethylene			97.6		%		50-140	13-AUG-18
1,2-Dibromoethane			107.8		%		50-140	13-AUG-18
1,2-Dichlorobenzene			105.6		%		50-140	13-AUG-18
1,2-Dichloroethane			109.3		%		50-140	13-AUG-18
1,2-Dichloropropane			105.9		%		50-140	13-AUG-18
1,3-Dichlorobenzene			103.9		%		50-140	13-AUG-18
1,4-Dichlorobenzene			105.4		%		50-140	13-AUG-18
Acetone			104.7		%		50-140	13-AUG-18
Benzene			107.3		%		50-140	13-AUG-18
Bromodichloromethane			107.5		%		50-140	13-AUG-18
Bromoform			102.7		%		50-140	13-AUG-18
Bromomethane			86.2		%		50-140	13-AUG-18



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Client: ALTECH ENVIRONMENTAL
 12 BANIGAN DRIVE
 TORONTO ON M4H 1E9

Contact: Chad Stewart

Test	Matrix	Reference	Result	Qualifier	Units	RPD	Limit	Analyzed
VOC-511-HS-WT	Water							
Batch	R4166494							
WG2843292-5 MS		WG2843292-3						
Carbon tetrachloride			101.1		%		50-140	13-AUG-18
Chlorobenzene			107.0		%		50-140	13-AUG-18
Chloroform			107.1		%		50-140	13-AUG-18
cis-1,2-Dichloroethylene			107.0		%		50-140	13-AUG-18
cis-1,3-Dichloropropene			117.2		%		50-140	13-AUG-18
Dibromochloromethane			104.4		%		50-140	13-AUG-18
Dichlorodifluoromethane			101.5		%		50-140	13-AUG-18
Ethylbenzene			101.0		%		50-140	13-AUG-18
n-Hexane			120.3		%		50-140	13-AUG-18
m+p-Xylenes			101.7		%		50-140	13-AUG-18
Methyl Ethyl Ketone			110.4		%		50-140	13-AUG-18
Methyl Isobutyl Ketone			97.0		%		50-140	13-AUG-18
Methylene Chloride			108.6		%		50-140	13-AUG-18
MTBE			109.8		%		50-140	13-AUG-18
o-Xylene			101.1		%		50-140	13-AUG-18
Styrene			102.3		%		50-140	13-AUG-18
Tetrachloroethylene			104.5		%		50-140	13-AUG-18
Toluene			101.6		%		50-140	13-AUG-18
trans-1,2-Dichloroethylene			105.0		%		50-140	13-AUG-18
trans-1,3-Dichloropropene			112.3		%		50-140	13-AUG-18
Trichloroethylene			108.6		%		50-140	13-AUG-18
Trichlorofluoromethane			107.9		%		50-140	13-AUG-18
Vinyl chloride			95.2		%		50-140	13-AUG-18

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Workorder: L2144295

Report Date: 16-AUG-18

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12 BANIGAN DRIVE
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Contact: Chad Stewart

Legend:

Limit	ALS Control Limit (Data Quality Objectives)
DUP	Duplicate
RPD	Relative Percent Difference
N/A	Not Available
LCS	Laboratory Control Sample
SRM	Standard Reference Material
MS	Matrix Spike
MSD	Matrix Spike Duplicate
ADE	Average Desorption Efficiency
MB	Method Blank
IRM	Internal Reference Material
CRM	Certified Reference Material
CCV	Continuing Calibration Verification
CVS	Calibration Verification Standard
LCSD	Laboratory Control Sample Duplicate

Sample Parameter Qualifier Definitions:

Qualifier	Description
MB-LOR	Method Blank exceeds ALS DQO. Limits of Reporting have been adjusted for samples with positive hits below 5x blank level.
MES	Data Quality Objective was marginally exceeded (by < 10% absolute) for < 10% of analytes in a Multi-Element Scan / Multi-Parameter Scan (considered acceptable as per OMOE & CCME).
RPD-NA	Relative Percent Difference Not Available due to result(s) being less than detection limit.

Hold Time Exceedances:

All test results reported with this submission were conducted within ALS recommended hold times.

ALS recommended hold times may vary by province. They are assigned to meet known provincial and/or federal government requirements. In the absence of regulatory hold times, ALS establishes recommendations based on guidelines published by the US EPA, APHA Standard Methods, or Environment Canada (where available). For more information, please contact ALS.

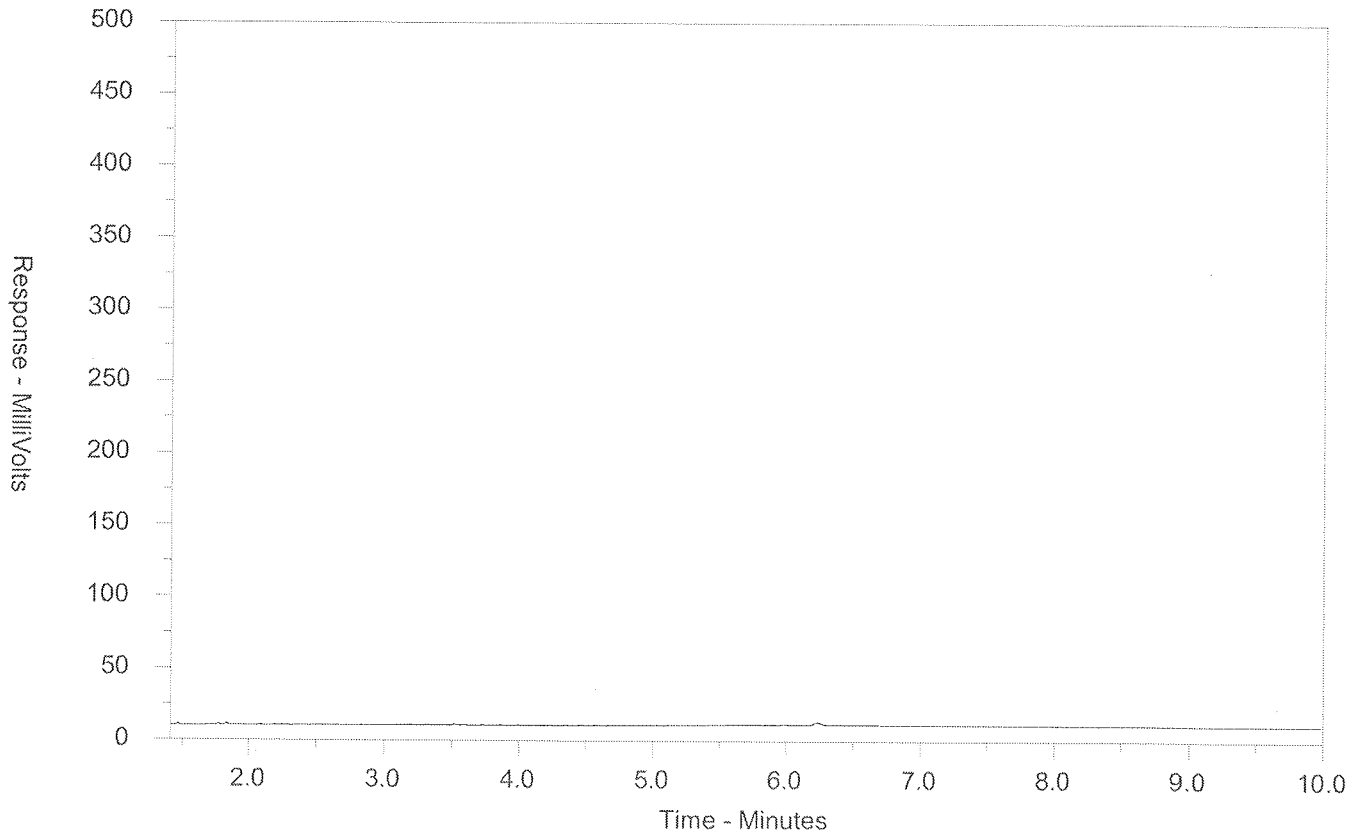
The ALS Quality Control Report is provided to ALS clients upon request. ALS includes comprehensive QC checks with every analysis to ensure our high standards of quality are met. Each QC result has a known or expected target value, which is compared against pre-determined data quality objectives to provide confidence in the accuracy of associated test results.

Please note that this report may contain QC results from anonymous Sample Duplicates and Matrix Spikes that do not originate from this Work Order.

CCME F2-F4 HYDROCARBON DISTRIBUTION REPORT



ALS Sample ID: L2144295-1
 Client Sample ID: MW1-6210



← F2 →		← F3 →		← F4 →	
nC10	nC16	nC34	nC50		
174°C	287°C	481°C	575°C		
346°F	549°F	898°F	1067°F		
← Gasoline →			← Motor Oils/Lube Oils/Grease →		
← Diesel/Jet Fuels →					

The CCME F2-F4 Hydrocarbon Distribution Report (HDR) is intended to assist you in characterizing hydrocarbon products that may be present in your sample.

The scale at the bottom of the chromatogram indicates the approximate retention times of common petroleum products and four n-alkane hydrocarbon marker compounds. Retention times may vary between samples, but general patterns and distributions will remain similar.

Peak heights in this report are a function of the sample concentration, the sample amount extracted, the sample dilution factor and the scale at the left.

Note: This chromatogram was produced using GC conditions that are specific to ALS Canada CCME F2-F4 method. Refer to the ALS Canada CCME F2-F4 Hydrocarbon Library for a collection of chromatograms from common reference samples (fuels, oils, etc.). The HDR Library can be found at www.alsglobal.com.

BETWEEN

ROYAL BANK OF CANADA
Applicant

- and -
Respondents

TORONTO MACHINE & TOOL COMPANY LIMITED, et al.

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

MOTION RECORD
(Motion for approval of
Second Report of the Receiver)
(returnable June 3, 2019, 10:00 am)

VOLUME 1 OF 2

MINDEN GROSS LLP
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msi Spergel inc.

(File No. 4109084)

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

MOTION RECORD
(Motion for approval of Second Report of the Receiver)
(returnable June 3, 2019, 10:00 am)

VOLUME 2 OF 2

Date: May 23, 2019

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Lawyers for msi Spergel inc., in its capacity
as Court Appointed Receiver of Toronto
Machine & Tool Company Limited and
Toronto Machine & Tool Inc.

TO: **SERVICE LIST**

SERVICE LIST

ROYAL BANK OF CANADA v. TORONTO MACHINE & TOOL COMPANY LIMITED
and TORONTO MACHINE & TOOL INC.

COURT FILE NO. CV-17-587642-00CL

MOTION DATE: MONDAY, JUNE 3, 2019, 10 am

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9. TORONTO MACHINE & TOOL COMPANY LIMITED 38 Milne Avenue Toronto ON M1L 1K1 Respondent	BY REGULAR MAIL
AND TO:	
10. TORONTO MACHINE & TOOL INC. 38 Milne Avenue Toronto ON M1L 1K1 Respondent	BY REGULAR MAIL
AND TO:	
11. METALLI GROUP INC. 502 – 1900 Lake Shore Boulevard Toronto ON M6S 1A4	BY REGULAR MAIL
AND TO:	
12. DONWAY FORD SALES LIMITED 1975 Eglinton Avenue East Scarborough ON M1L 2N1	BY REGULAR MAIL

AND TO:	
13. NATIONAL LEASING GROUP INC. 1525 Buffalo Place Winnipeg MB R3T 1L9	BY REGULAR MAIL
AND TO:	
14. DODICK LANDAU INC. 4646 Dufferin Street, Suite 6 Toronto ON M3H 5S4 Rahn Dodick Tel: 416-645-0552 Email: rahn.dodick@dodick.ca Former Proposal Trustee of Toronto Machine & Tool Inc.	BY EMAIL TO: rahn.dodick@dodick.ca

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#3697055 / 4109084

APPENDIX “6”

**TO SECOND REPORT
OF THE RECEIVER**



Phase II Environmental Site Assessment

57 Mack Avenue,
Toronto, Ontario

Prepared for:

msi Spergal Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8

Attn: Mukal Manchanda, B.Comm, CP, CIRP, LIT
Principal

January 22, 2019

Pinchin File: 232203



Phase II Environmental Site Assessment
57 Mack Avenue, Toronto, Ontario
msi Spergal Inc.

January 22, 2019
Pinchin File: 232203

Issued To: msi Spergal Inc.
Contact: Mukal Manchanda, B.Comm, CP, CIRP, LIT
Principal
Issued On: January 22, 2019
Pinchin File: 232203
Issuing Office: Mississauga, ON
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EXECUTIVE SUMMARY

Pinchin Ltd. (Pinchin) was retained through an Authorization to Proceed, Limit of Liability and Terms of Engagement signed by Mukal Manchanda, B.Comm, CP, CIRP, LIT of msi Spergal Inc. (Client) to conduct a Phase II Environmental Site Assessment (ESA) of the property located at 57 Mack Avenue in Toronto, Ontario (hereafter referred to as the Site).

The Site is developed with a slab on grade single storey industrial building (Site Building), which is currently vacant.

The purpose of this Phase II ESA was to address potential issues of environmental concern in relation to the potential divesture of the Site.

Pinchin reviewed the following documents that were provided to Pinchin for review by the Client:

- *"Phase I Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario"*, prepared by Altech Environmental Consulting Ltd. (Altech) for Metalli Group, dated June 16, 2015;
- *"Phase II Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario"*, prepared by Altech for Metalli Group, dated June 23, 2015;
- *"Phase I Environmental Site Assessment Update & Groundwater Sampling, 38 Milne Avenue & 57 Mack Avenue, Toronto, Ontario"*, prepared by Altech for the Client, dated April 17, 2018;
- *"Update Phase II Environmental Site Assessment (ESA), 38 Avenue and 57 Mack Avenue, Toronto, Ontario"*, prepared by Altech for the Client, dated June 7, 2018;
- *"Delineation Investigation, 57 Mack Avenue, Toronto, Ontario"*, prepared by Altech for the Client, dated August 24, 2018; and
- *"Proposed Remediation Plan, 57 Mack Avenue, Toronto, ON"*, prepared by Altech for the Client, dated September 18, 2018.

Based on our review of the above-referenced reports, the following the following potential issues of environmental concern were identified at the Site:

- Soil with concentrations of trichloroethylene (TCE) exceeding the Ontario Ministry of the Environment, Conservation and Parks (MECP) Table 3 Standards for industrial/commercial/community land use and medium/fine-textured soil (*Table 3 Standards*) were identified at boreholes 6162-BH5, 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4 and 6210-BH5 at depths ranging between 1.2 metres below ground surface (mbgs) and 4.5 mbgs;



- Soil Sample 6210-BH6 (1.2 to 1.5 mbgs) exceeded the *Table 3 Standards* for TCE, petroleum hydrocarbon (PHC) in fractions F1 to F3 (F1-F4), 1,1-dichloroethylene (1,1-DCE), and cis-1,2-dichloroethylene (cis-1, 2-DCE); and
- Groundwater with concentrations of TCE exceeding the *Table 3 Standards* was identified at monitoring well 6210-MW1.

Based on the findings noted above, Pinchin recommended that a Phase II ESA be completed for the Site to further delineate the extent of the groundwater and soil impacts with concentrations of various volatile organic compounds (VOCs) and/or PHCs exceeding the *Table 3 Standards*.

The Phase II ESA was completed at the Site by Pinchin between December 10, 2018 and December 27, 2018 and consisted of the advancement of ten boreholes, nine of which were completed as groundwater monitoring wells.

Select "worst case" soil samples collected during the borehole drilling program were submitted for laboratory analysis of VOCs, PHCs in the F1-F4 fractions, polycyclic aromatic hydrocarbons (PAHs) and metals. Groundwater samples collected from the newly installed monitoring wells were submitted for laboratory analysis of PHCs (F1-F4), VOCs, PAHs, and metals.

Based on Site-specific information, the soil and groundwater quality was assessed based on the *Table 3 Standards* for industrial/commercial/community land use and coarse-textured soil.

The reported concentrations in the soil samples submitted for analysis of PHCs (F1-F4), VOCs, PAHs and metals satisfied their respective *Table 3 Standards*.

Groundwater samples submitted for analysis from monitoring wells MW01, MW03, MW04, MW05, MW06 and MW09 had concentrations of one or more VOC parameter exceeding their respective *Table 3 Standards*. The reported concentrations in the groundwater samples submitted for analysis of PHCs (F1-F4), VOCs, PAHs and metals the remaining monitoring wells satisfied their respective *Table 3 Standards*.

Based on the findings of this Phase II ESA, Pinchin recommends that a Risk Assessment be completed for the Site to manage the previous identified soil and previous/current groundwater impacts at the Site.

This Executive Summary is subject to the same standard limitations as contained in the report and must be read in conjunction with the entire report.



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1.0 INTRODUCTION

Pinchin Ltd. (Pinchin) was retained through an Authorization to Proceed, Limit of Liability and Terms of Engagement signed by Mukal Manchanda, B.Comm, CP, CIRP, LIT of msi Spergal Inc. (Client) to conduct a Phase II Environmental Site Assessment (ESA) of the property located at 57 Mack Avenue in Toronto, Ontario (hereafter referred to as the Site). The Site location is shown on Figure 1 (all Figures are provided in Appendix I).

The Site is developed with a slab on grade single storey industrial building (Site Building), which is currently vacant.

The purpose of this Phase II ESA was to further investigate and to delineate soil and groundwater impacts identified by a previous Phase II ESA completed by Altech Environmental Consulting (Altech) at the Site in relation to the potential divestiture of the Site.

This Phase II ESA was completed in general accordance with the Canadian Standards Association document entitled "*Phase II Environmental Site Assessment, CSA Standard Z769-00 (R2013)*", dated 2000 and reaffirmed in 2013.

1.1 Background

Pinchin reviewed the following documents that were provided to Pinchin for review by the Client:

- "*Phase I Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario*", prepared by Altech for Metalli Group, dated June 16, 2015;
- "*Phase II Environmental Site Assessment, 38 Milne Avenue and 57 Mack Avenue, Toronto, Ontario*", prepared by Altech for Metalli Group, dated June 23, 2015;
- "*Phase I Environmental Site Assessment Update & Groundwater Sampling, 38 Milne Avenue & 57 Mack Avenue, Toronto, Ontario*", prepared by Altech for the Client, dated April 17, 2018;
- "*Update Phase II Environmental Site Assessment (ESA), 38 Avenue and 57 Mack Avenue, Toronto, Ontario*", prepared by Altech for the Client, dated June 7, 2018;
- "*Delineation Investigation, 57 Mack Avenue, Toronto, Ontario*", prepared by Altech for the Client, dated August 24, 2018; and
- "*Proposed Remediation Plan, 57 Mack Avenue, Toronto, ON*", prepared by Altech for the Client, dated September 18, 2018.

Based on our review of the above-referenced reports, the following the following potential issues of environmental concern were identified at Site:

- Soil with concentrations of trichloroethylene (TCE) exceeding the Ontario Ministry of the Environment, Conservation and Parks (MECP) Table 3 Standards for industrial/commercial/community land use and medium/fine-textured soil (*Table 3 Standards*) were identified at boreholes 6162-BH5, 6210-BH1, 6210-BH2, 6210-BH3, 6210-BH4 and 6210-BH5 at depths ranging between 1.2 metres below ground surface (mbgs) and 4.5 mbgs;
- Soil Sample 6210-BH6 (1.2 to 1.5 mbgs) exceeded the *Table 3 Standards* for TCE, petroleum hydrocarbon (PHC) in fractions F1 to F3 (F1-F3), 1,1-dichloroethylene (1,1-DCE), and cis-1,2-dichloroethylene (cis-1, 2-DCE); and
- Groundwater with concentrations of TCE exceeding the *Table 3 Standards* was identified at monitoring well 6210-MW1.

Based on the findings noted above, Pinchin recommended that a Phase II ESA be completed for the Site to further delineate the extent of the groundwater and soil impacts with concentrations of various volatile organic compounds (VOCs) and/or PHCs exceeding the *Table 3 Standards*.

1.2 Scope of Work

The scope of work completed by Pinchin, as outlined in the Pinchin proposal entitled "*Proposal for Phase II Environmental Site Assessment, 57 Mack Avenue, Toronto, Ontario*" submitted to the Client on November 1, 2018, and follow up change order dated December 5, 2018 included the following:

- Advancement of ten boreholes following the clearance of underground services, nine of which were instrumented with a monitoring well;
- Submission of select "worst case" soil samples for laboratory analysis of VOCs, PHCs (F1-F4), polycyclic aromatic hydrocarbons (PAHs) and metals;
- Collection of groundwater samples from each of the newly installed monitoring wells, following well development and purging, for laboratory analysis of VOCs, PHCs (F1-F4), PAHs and metals;
- Completion of an elevation survey and depth to groundwater measurements for the newly installed monitoring wells and previously installed monitoring wells to assess the inferred direction of groundwater flow;
- Comparison of the soil and groundwater laboratory analytical results to the applicable regulatory criteria; and



- Preparation of a factual report detailing the findings of the Phase II ESA and recommendations.

The initial scope of work described in the Pinchin proposal included the advancement of seven boreholes at a depth of 14 and 18 metres below ground surface (mbgs). However, Pinchin and the Client representative Mr. Mukul Manchanda completed a Site reconnaissance on November 28, 2018 in preparation for the approved Phase II ESA activities. At that time, several areas of oil staining were observed within the warehouse area. As such, Pinchin recommended to Mr. Manchanda that two additional boreholes be advanced in the warehouse area to address the oil staining and that samples from these locations be analyzed for PHCs (F1-F4), VOCs, PAHs and metals.

The scope of work described in the Pinchin proposal included groundwater sampling at each of the newly installed monitoring wells; however, there was insufficient groundwater present in monitoring well MW08 at the time of the Phase II ESA to permit groundwater sampling.

2.0 METHODOLOGY

The investigation methodology was conducted in general accordance with the MECP document entitled "*Guidance on Sampling and Analytical Methods for Use at Contaminated Sites in Ontario*" dated December 1996 (*MECP Sampling Guideline*), the Association of Professional Geoscientists of Ontario document entitled "*Guidance for Environmental Site Assessments under Ontario Regulation 153/04 (as amended)*", dated April 2011 (*APGO Guideline*) and Pinchin's standard operating procedures (SOPs).

2.1 Borehole Investigation

Pinchin retained Strata Drilling Group (Strata) to complete the borehole drilling program at the Site on from December 10 to 20, 2018, following the clearance of underground services in the vicinity of the work area by public utility locators and a private utility locator retained by Pinchin. Strata is licensed by the MECP in accordance with Ontario Regulation 903 (as amended) to undertake borehole drilling/well installation activities.

The boreholes were advanced to a maximum depth of 18.0 metres below ground surface (mbgs) using a Geoprobe 3230 DT and Geoprobe 7822 direct push drill rig. Soil samples were collected at continuous intervals using 5.08 centimetres (cm) [Geoprobe 7822] and/or 10.16 cm (Geoprobe 3230 DT) inner diameter (ID) direct push soil samplers with dedicated single-use sample liners. Discrete soil samples were collected from the single-use liners and containerized in laboratory-supplied glass sampling jars.

Monitoring wells MW01, MW03, MW04 MW05, MW06 and MW09 were drilled by installing a grout casing to approximately 7.62 mbgs (MW01, MW03, MW04 and MW09) and to approximately 16.76 mbgs (MW05 and MW06), where a sandy silt unit was encountered, to prevent downward migration of VOC contamination during drilling.



Subsequently, smaller diameter boreholes were cored through the grout casings at borehole MW01, MW02, MW04, MW05, MW06 and MW09 to a maximum depths of 14.0 mbgs (MW01, MW02, MW04 and MW09) and 18.0 mbgs (MW05 and MW06) to enable the installation of the monitoring wells.

Subsurface soil conditions were logged on-Site by Pinchin personnel at the time of drilling. Soil samples were examined for visual and olfactory evidence of impacts and a portion of each sample was analyzed in the field for VOC and petroleum-derived vapour concentrations in soil headspace using a photoionization detector (PID) and a hydrocarbon surveyor operated in methane elimination mode (RKI Eagle 2).

The locations of the boreholes are shown on Figure 2 and a description of the subsurface stratigraphy encountered during the drilling program is documented in the borehole logs included in Appendix II.

2.2 Monitoring Well Installation

Groundwater monitoring wells were installed in boreholes MW01, MW02, MW03, MW04, MW05, MW06, MW07, MW08 and MW09 to enable groundwater monitoring and sampling. The monitoring wells were constructed with 5.08 cm ID flush-threaded Schedule 40 polyvinyl chloride (PVC) risers, followed by a length of 5.08 cm ID No. 10 slot PVC screen that intersected the suspected static groundwater level.

Each well screen was sealed at the bottom using a threaded cap and each riser was sealed at the top with a lockable J-plug cap. Silica sand was placed around and above the screened interval to form a filter pack around the well screen. A layer of bentonite was placed above the silica sand and was extended to just below the ground surface. A 6.10 cm ID Schedule 40 PVC outer casing, approximately 30 cm in length, was installed in each well around the top of the riser and into the top of the bentonite seal. A bentonite seal was then placed between the riser and outer casing. A protective flush-mount cover was installed at the ground surface over each riser pipe and outer casing and cemented in place.

The locations of the monitoring wells are shown on Figure 2. The monitoring well construction details are shown on the borehole logs included in Appendix II and on Table 1 in Appendix III (all Tables are provided within Appendix III).

2.3 Groundwater Monitoring and Elevation Survey

The groundwater water levels within the monitoring wells were measured on December 27, 2018 using an interface probe. The presence/absence of non-aqueous phase liquid (NAPL) was also assessed during groundwater monitoring using the interface probe, water level tape and/or dedicated bailers.

Pinchin completed a relative elevation survey of the newly installed groundwater monitoring wells on December 27, 2018, using a Topcon rotating laser level and laser sensor. A temporary benchmark was used to determine the relative elevation of the top of the monitoring well casings and the ground surface at each well location, and the ground surface elevation at each borehole location.



The temporary benchmark used was the southeast corner slab of the Site Building (as indicated on Figure 2), which was arbitrarily assigned the elevation of 100.00 metres. These elevation measurements represent a relative (not a geodetic) elevation. A summary of the elevation data is presented in Table 3.

2.4 Sampling and Laboratory Analysis

2.4.1 Soil

Up to two “worst case” soil sample, based on vapour concentrations as well as visual and/or olfactory considerations, preferred pathway migration, groundwater depths and contaminant characteristics, recovered from each borehole was submitted for laboratory analysis of VOCs, PHCs (F1-F4), PAHs and metals.

In addition, representative soil samples were submitted for pH analysis and grain size distribution analysis to confirm the Site Condition Standards applicable to the Site as provided in the MECP document entitled “Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act”, dated April 15, 2011 (*MECP Standards*). A composite sample of the excess soil generated by the borehole drilling program was also submitted for analysis of leachate concentrations of inorganics, VOCs, polychlorinated biphenyls and benzo(a)pyrene in accordance with the Toxicity Characteristic Leaching Procedure (TCLP) procedure as per Ontario Regulation 347 (as amended) to characterize the soil cuttings for possible off-Site disposal purposes.

The borehole locations are shown on Figure 2. Table 1 provides a summary of the soil samples submitted for laboratory analysis.

2.4.2 Groundwater

On December 14, 17, 19, 20 and 21, 2018 newly installed groundwater monitoring wells MW01, MW02, MW03, MW04, MW05, MW06, MW07 and MW09 (MW08 was dry), were developed by removing three to five well casing volumes and/or were purged until dry, in accordance with Pinchin’s SOPs.

On December 18, 21 and 27, 2018, newly installed groundwater monitoring wells (MW01, MW02, MW03, MW04, MW05, MW06, MW07 and MW09) were purged prior to sampling by removing three to five well casing volumes or were purged until dry using dedicated inertial pump comprised of Waterra polyethylene tubing and foot valves and/or submersible pumps with dedicated Waterra polyethylene tubing, in accordance with Pinchin’s SOPs.

Upon groundwater recovery, groundwater samples were collected from these monitoring wells and submitted for laboratory analysis of VOCs, PHCs (F1-F4), PAHs and/or metals.



Following pre-sampling purging with dedicated inertial pumps within the shallow groundwater wells (i.e., MW02 and MW07) sampling for PHCs (F2-F4) and PAHs was conducted using a peristaltic pump and dedicated polyethylene tubing. Sampling for VOCs, PHCs (F1) and BTEX was then conducted using dedicated inertial pumps. Following pre-sampling purging with submersible pumps and dedicated polyethylene tubing within the intermediate (MW01, MW03, MW04, MW09) and deep groundwater wells (i.e., MW05 and MW06) sampling for PHCs (F1-F4), PAHs, VOCs and metals was conducted using a submersible pump. Samples collected for metals analysis were filtered in the field using dedicated 0.45-micron in-line filters prior to preservation.

Pinchin notes that the groundwater recovery at monitoring well MW02 was poor following purging and only a limited volume of groundwater was available for sampling. Furthermore, MW08 was dry; therefore, a groundwater sample could not be collected.

The monitoring well locations are shown on Figure 2. Table 1 provides a summary of the groundwater samples submitted for laboratory analysis.

2.4.3 Analytical Laboratory

Selected soil and groundwater samples were delivered to Maxxam Analytics Inc. (Maxxam) in Mississauga, Ontario for analysis. Maxxam is an independent laboratory accredited by the Standards Council of Canada and the Canadian Association for Laboratory Accreditation. Formal chain of custody records of the sample submissions were maintained between Pinchin and the staff at Maxxam.

2.5 QA/QC Protocols

Various quality assurance/quality control (QA/QC) protocols were followed during the Phase II ESA to ensure that representative samples were obtained and that representative analytical data were reported by the laboratory.

Field QA/QC protocols that were employed by Pinchin included the following:

- Soil samples were extracted from the interior of the sampling device (where possible), rather than from areas in contact with the sampler walls to minimize the potential for cross-contamination;
- Soil and groundwater samples were placed in laboratory-supplied glass sample jars;
- The monitoring wells were developed following installation and were purged to remove stagnant water prior to sample collection so that representative groundwater samples could be obtained. Dedicated purging and sampling equipment was used for monitoring well development, purging and sampling to minimize the potential for cross-contamination;



- Soil and groundwater samples were placed in coolers on ice immediately upon collection, with appropriate sample temperatures maintained prior to submission to the laboratory;
- Dedicated and disposable nitrile gloves were used for sample handling;
- Non-dedicated monitoring and sampling equipment (e.g., interface probe and submersible pump) was cleaned before initial use and between uses to minimize the potential for cross-contamination by washing with an Alconox™/potable water mixture followed by a deionized water rinse; and
- Sample collection and handling procedures were performed in general accordance with the *MECP Sampling Guideline*, the *APGO Guideline* and Pinchin's SOPs for Phase II ESAs.

Maxxam's internal laboratory QA/QC consisted of the analysis of laboratory duplicate, method blank, matrix spike and spiked blank samples, an evaluation of relative percent difference (RPD) calculations for laboratory duplicate samples, and an evaluation of surrogate recoveries.

2.6 Ontario Water Well Records

Ontario Regulation 903 (as amended) requires that all wells installed to depths greater than 3.0 mbgs have a water well record completed by a licensed well technician. The owner of the monitoring well must keep the water well record on file for a period of two years and the monitoring wells must be decommissioned as per Ontario Regulation 903 (as amended) if monitoring wells are no longer in use. Strata is a licensed well driller under Ontario Regulation 903 (as amended), and submitted a water well record to the MECP and the Client to fulfill the requirements of Ontario Regulation 903 (as amended).

2.7 Site Condition Standards

The Site is an industrial property located within the City of Toronto. It is Pinchin's understanding that potable water for the Site and surrounding area is supplied by the City of Toronto, with Lake Ontario serving as the water source.

Ontario Regulation 153/04 (as amended) states that a Site is classified as an "environmentally sensitive area" if the pH of the surface soil (less than 1.5 mbgs) is less than 5 or greater than 9, the pH of the subsurface soil (greater than 1.5 mbgs) is less than 5 or greater than 11, or if the Site is an area of natural significance or is adjacent to or contains land within 30 metres of an area of natural significance. Five representative soil samples collected from the boreholes advanced at the Site were submitted for pH analysis. The pH values measured in the submitted soil samples were within the limits for non-sensitive sites. The Site is also not an area of natural significance and it is not adjacent to, nor does it contain land within 30 metres of, an area of natural significance. As such, the Site is not an environmentally sensitive area.



Six representative soil samples collected from the boreholes advanced at the Site were submitted for 75 micron single-sieve grain size analysis. Based on the results of this analysis, the soil at the Site is interpreted to be coarse-textured for the purpose of selecting the appropriate *MECP Standards*.

The pH and grain size analytical results are summarized in Table 3.

Based on the above, the appropriate Site Condition Standards for the Site are:

- “Table 3: Full Depth Generic Site Condition Standards for Use in a Non-Potable Ground Water Condition”, provided in the *MECP Standards (Table 3 Standards)* for:
 - Coarse-textured soils; and
 - Industrial/commercial/community property use;

As such, the analytical results have been compared to these *Table 3 Standards*.

3.0 RESULTS

3.1 Site Geology and Hydrogeology

Based on the soil samples recovered during the borehole drilling program, the soil stratigraphy at the drilling locations below the concrete or asphalt surface generally consists of fill material comprised of sand and gravel fill to a depth between approximately 0.15 to 1.52 mbgs.

Native subsurface material underlying the fill material was observed to generally consist of clayey silt, with trace sand and gravel to 2.44 mbgs, followed by sandy silt/silt with trace gravel from 2.44 to 7.62 mbgs. A sand unit was encountered from 7.62 to 17.53 mbgs followed by a sandy/silt/ silty clay units that extended to the maximum borehole completion depth of 18.23 mbgs.

Moist to wet soil conditions were generally observed with the shallow aquifer between 1.98 to 4.72 mbgs, within the intermediate aquifer between 12.04 to 13.44 mbgs, and deep aquifer 17.53 to 18.23 mbgs.

A detailed description of the subsurface stratigraphy encountered during borehole advancement is documented in the borehole logs located in Appendix II.

The water level information obtained during groundwater monitoring is presented in Table 4 and on the borehole logs in Appendix II. The depth to groundwater measured within the monitoring wells ranged from 3.06 mbgs at monitoring well MW07 to 13.27 mbgs at monitoring well MW06 on December 27, 2018.

The water table elevations calculated using the water level measurements made on December 27, 2018 intermediate groundwater flow at the Site is inferred to be towards the southeast. It should be noted that in order to calculate groundwater flow direction a minimum of three monitoring wells are required, as such, the shallow and deep groundwater flow direction were not calculated due to limited groundwater wells advanced at those depths within investigated area.



The intermediate groundwater elevation contours are presented in Figure 3.

3.2 Soil Headspace Vapour Concentrations

Vapour concentrations measured in the headspace of soil samples collected during the drilling investigation are presented on the borehole logs in Appendix II and ranged from 0 parts per million by volume (ppm_v) to a maximum of 1700 ppm_v in soil sample MW06-S17 collected at a depth of 12.20 to 12.95 mbgs in borehole MW06, respectively.

3.3 Field Observations

No odours or staining were observed in the soil samples collected during the borehole drilling program.

No odours or evidence of NAPL were observed during groundwater monitoring and sampling, with the exception of the groundwater at monitoring wells MW05 and MW06 which exhibited a VOC-like odour and sheen that was noted during development of the monitoring wells. No VOC-like odour and sheen was noted during groundwater sampling at MW05 and MW06.

3.4 Analytical

3.4.1 Soil

As indicated in Tables 5 through 8, reported concentrations of PHCs (F1-F4), VOCs, PAHs and metals in the soil samples submitted for analysis met the *Table 3 Standards*.

The summary of the TCLP analytical results along with the leachate quality criteria listed in Schedule 4 of Ontario Regulation 347 (as amended) (*Schedule 4 Criteria*) can be found in Table 9. As indicated in Table 9, the leachate concentrations in the soil sample were below the applicable *Schedule 4 Criteria*. Based on these findings, the excess soil generated by the borehole drilling program is suitable for off-Site disposal as non-hazardous solid waste.

The laboratory Certificates of Analysis for the soil samples are provided in Appendix IV.

3.4.2 Groundwater

As indicated in Tables 10 through 13, reported concentrations of PHCs (F1-F4), VOCs, PAHs and metals in the groundwater samples submitted for analysis met the *Table 3 Standards* with the following exceptions:

- The groundwater sample collected from monitoring well MW01 exceeded the *Table 3 Standards* for 1,1-DCE (14 micrograms per litre (µg/L) vs. the *Table 3 Standard* of 1.6 µg/L), cis-1,2-DCE (63 µg/L vs the *Table 3 Standard* of 1.6 µg/L) and TCE (64 µg/L vs the *Table 3 Standard* of 1.6);



- The groundwater sample collected from monitoring well MW03 exceeded the *Table 3 Standard* of cis-1,2-DCE (6.2 µg/L vs the *Table 3 Standard* of 1.6 µg/L) and TCE (14 µg/L vs the *Table 3 Standard* of 1.6);
- The groundwater sample collected from monitoring well MW04 exceeded the *Table 3 Standard* of cis-1,2-DCE (17 µg/L vs the *Table 3 Standard* of 1.6 µg/L) and TCE (14 µg/L vs the *Table 3 Standard* of 1.6);
- The groundwater sample collected from monitoring well MW05 exceeded the *Table 3 Standard* of 1,1-DCE (2.8 µg/L vs the *Table 3 Standard* of 1.6 µg/L) and TCE (33 µg/L vs the *Table 3 Standard* of 1.6); and
- The groundwater sample collected from monitoring well MW06 exceeded the *Table 3 Standards* for TCE (62 µg/L vs the *Table 3 Standard* of 1.6 µg/L); and
- The groundwater sample collected from monitoring well MW09 exceeded the *Table 3 Standards* for 1,1-DCE (16 µg/L vs. the *Table 3 Standard* of 1.6 µg/L), cis-1,2-DCE (4.2 µg/L vs the *Table 3 Standard* of 1.6 µg/L) and TCE (17 µg/L vs the *Table 3 Standard* of 1.6);

The laboratory Certificates of Analysis for the groundwater samples are provided in Appendix IV and the groundwater exceedances on Figure 4.

4.0 FINDINGS AND CONCLUSIONS

Based on the work completed, the following is a summary of the activities and findings of this Phase II ESA:

- Pinchin retained Strata to advance ten boreholes at the Site from December 10 to 20, 2018. The boreholes were advanced to a maximum depth of 18.23 mbgs using Geoprobe 3230 DT and/or Geoprobe 7822 DT direct push drill rig. Nine of the boreholes were instrumented with monitoring wells to enable groundwater monitoring and sampling.
- The soil stratigraphy at the drilling locations generally consists of sand and gravel fill from 0.15 to 1.52 mbgs was observed to generally consist of clayey silt, with trace sand and gravel to 2.44 mbgs, followed by sandy silt/silt with trace gravel from 2.44 to 7.62 mbgs. Sand was encountered from 7.62 to 17.53 mbgs followed by sandy silt/silty clay units that extended to the maximum borehole completion depth of 18.23 mbgs.
- Moist to wet soil conditions were generally observed with the shallow aquifer between 1.98 to 4.72 mbgs, within the intermediate aquifer between 12.04 to 13.44 mbgs, and deep aquifer 17.53 to 18.23 mbgs.



- Groundwater levels at the Site measured on December 27, 2018 varied between 3.06 mbgs (MW07) and 13.27 mbgs (MW06). Inferred intermediate groundwater flow is expected to be southeast based on water table elevations obtained from groundwater monitoring.
- Based on Site-specific information, the soil and groundwater quality was assessed based on the *Table 3 Standards* for industrial/commercial/community land use and coarse-textured soils.
- Twenty-two “worst case” soil samples based on the results of field screening were submitted for laboratory analysis of PHCs (F1-F4), VOCs, PAHs and metals.
- Groundwater samples were collected from monitoring wells MW01, MW02, MW03, MW04, MW05, MW06, MW07 and MW09 installed by Pinchin on December 18, 21 and 27, 2018 and were submitted for laboratory analysis of PHCs (F1-F4), VOCs, metals and PAHs.
- Reported concentrations in the soil samples submitted for analysis of PHCs (F1-F4), VOCs, PAHs and metals satisfied their respective *Table 3 Standards*.
- Reported concentrations in the groundwater samples submitted for analysis of PHCs (F1-F4), VOCs, PAHs and/or metals satisfied their respective *Table 3 Standards* with the following exceptions:
 - The groundwater sample collected at monitoring well MW01 exceeded the *Table 3 Standard* for 1,1-DCE, cis-1,2-DCE and trichloroethylene;
 - The groundwater sample collected at monitoring well MW03 exceeded the *Table 3 Standard* for cis-1,2-DCE and TCE;
 - The groundwater sample collected at monitoring well MW04 exceeded the *Table 3 Standard* for cis-1,2-DCE and TCE;
 - The groundwater sample collected at monitoring well MW05 exceeded the *Table 3 Standard* for 1,1-DCE and TCE;
 - The groundwater sample collected at monitoring well MW06 exceeded the *Table 3 Standard* for TCE; and
 - The groundwater sample collected at monitoring well MW09 exceeded the *Table 3 Standard* for 1,1-DCE, cis-1,2-DCE and TCE.

Based on the findings of this Phase II ESA, Pinchin recommends that a Risk Assessment be completed for the Site to manage the previous identified soil and previous/current groundwater impacts at the Site.



5.0 TERMS AND LIMITATIONS

This Phase II ESA was performed for msi Spergal Inc. (Client) in order to investigate potential environmental impacts at 57 Mack Avenue, Toronto, Ontario (Site). The term recognized environmental condition means the presence or likely presence of any hazardous substance on a property under conditions that indicate an existing release, past release, or a material threat of a release of a hazardous substance into structures on the property or into the ground, groundwater, or surface water of the property. This Phase II ESA does not quantify the extent of the current and/or recognized environmental condition or the cost of any remediation.

Conclusions derived are specific to the immediate area of study and cannot be extrapolated extensively away from sample locations. Samples have been analyzed for a limited number of contaminants that are expected to be present at the Site, and the absence of information relating to a specific contaminant does not indicate that it is not present.

No environmental site assessment can wholly eliminate uncertainty regarding the potential for recognized environmental conditions on a property. Performance of this Phase II ESA to the standards established by Pinchin is intended to reduce, but not eliminate, uncertainty regarding the potential for recognized environmental conditions on the Site, and recognizes reasonable limits on time and cost.

This Phase II ESA was performed in general compliance with currently acceptable practices for environmental site investigations, and specific Client requests, as applicable to this Site. The scope of work completed by Pinchin, as part of this Phase II Environmental Site Assessment, is not sufficient (in and of itself) to meet the requirements for the submission of a Record of Site Condition (RSC) in accordance with Ontario Regulation 153/04 (as amended). If an RSC is an intended end product of work conducted at the Site, further consultation and/or work will be required.

This report was prepared for the exclusive use of the Client, subject to the terms, conditions and limitations contained within the duly authorized proposal for this project. Any use which a third party makes of this report, or any reliance on or decisions to be made based on it, is the sole responsibility of such third parties. Pinchin accepts no responsibility for damages suffered by any third party as a result of decisions made or actions conducted.

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Phase II Environmental Site Assessment
57 Mack Avenue, Toronto, Ontario
msi Spergal Inc.

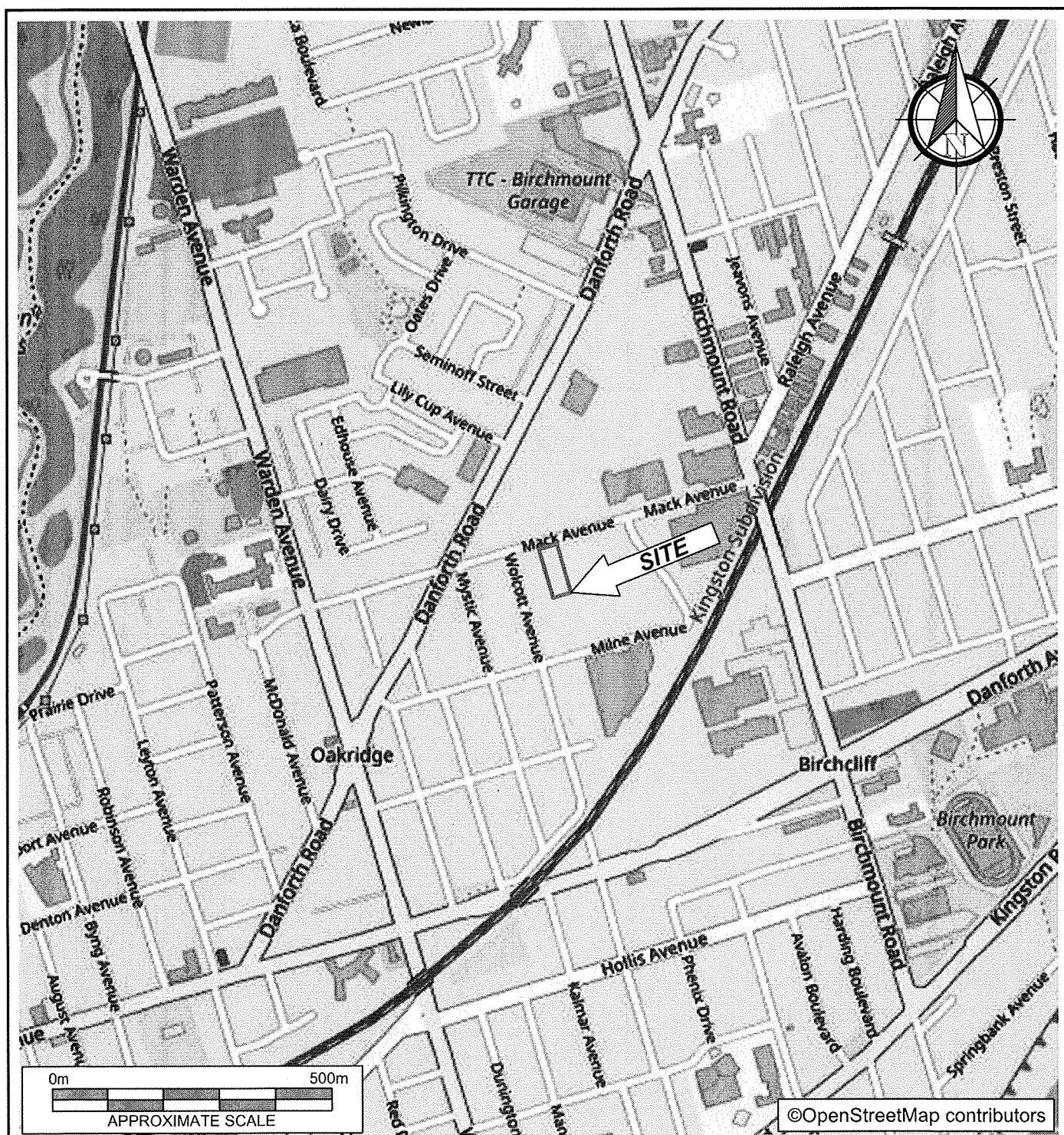
January 22, 2019
Pinchin File: 232203

Pinchin makes no other representations whatsoever, including those concerning the legal significance of its findings, or as to other legal matters touched on in this report, including, but not limited to, ownership of any property, or the application of any law to the facts set forth herein. With respect to regulatory compliance issues, regulatory statutes are subject to interpretation and these interpretations may change over time.

232203, Phase II ESA Report, 57 Mack Avenue, Toronto, ON, Jan. 22, 2019.docx







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APPENDIX I
Figures

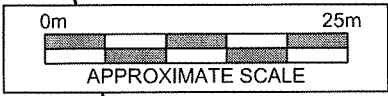
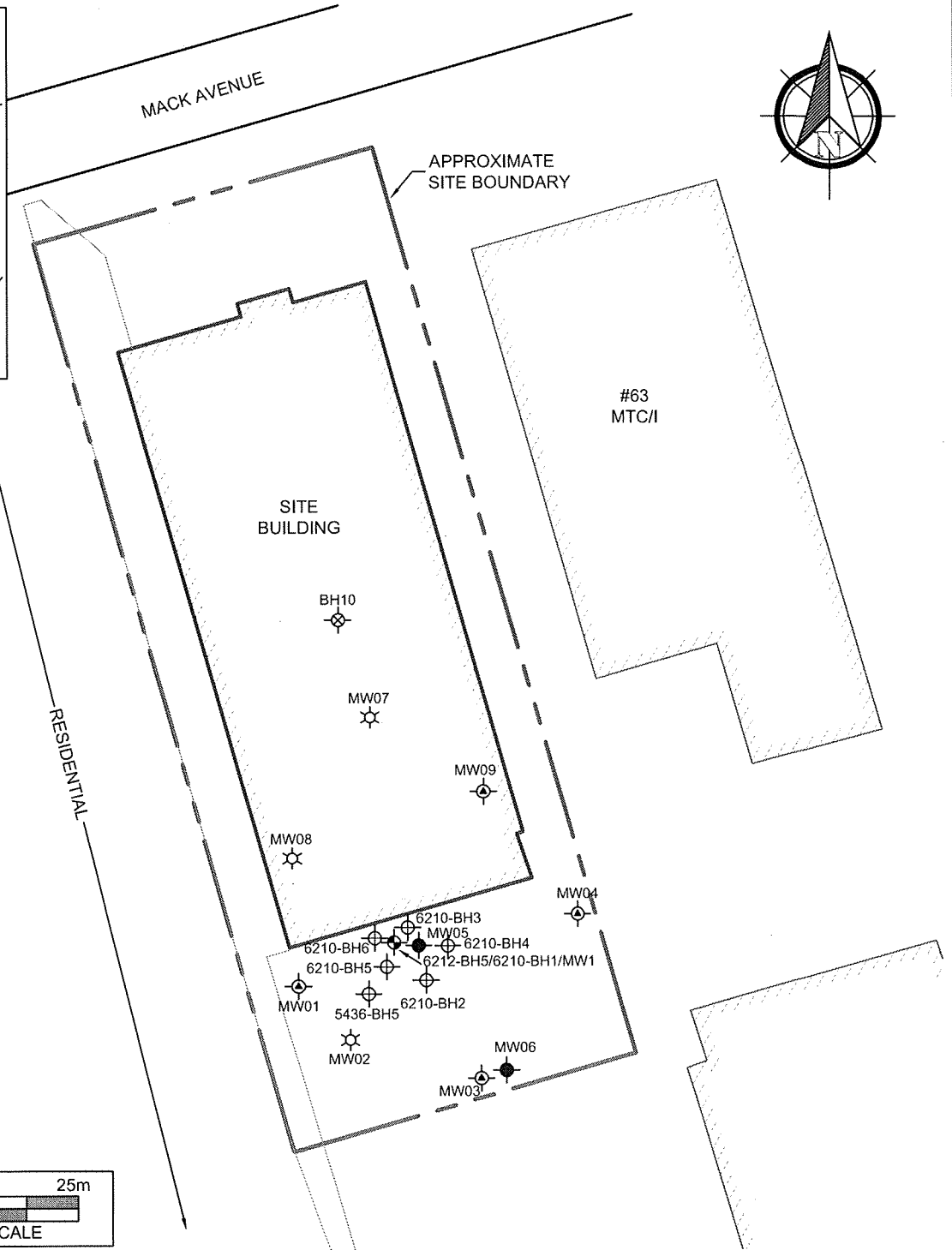
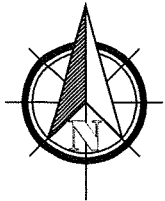


PROJECT NAME			PHASE II ENVIRONMENTAL SITE ASSESSMENT
CLIENT NAME			MSI SPERGEL INC.
PROJECT LOCATION			57 MACK AVENUE, TORONTO, ONTARIO
FIGURE NAME		KEY MAP	FIGURE NO.
APPROXIMATE SCALE	PROJECT NO.	DATE	1
AS SHOWN	232203	JAN. 2019	

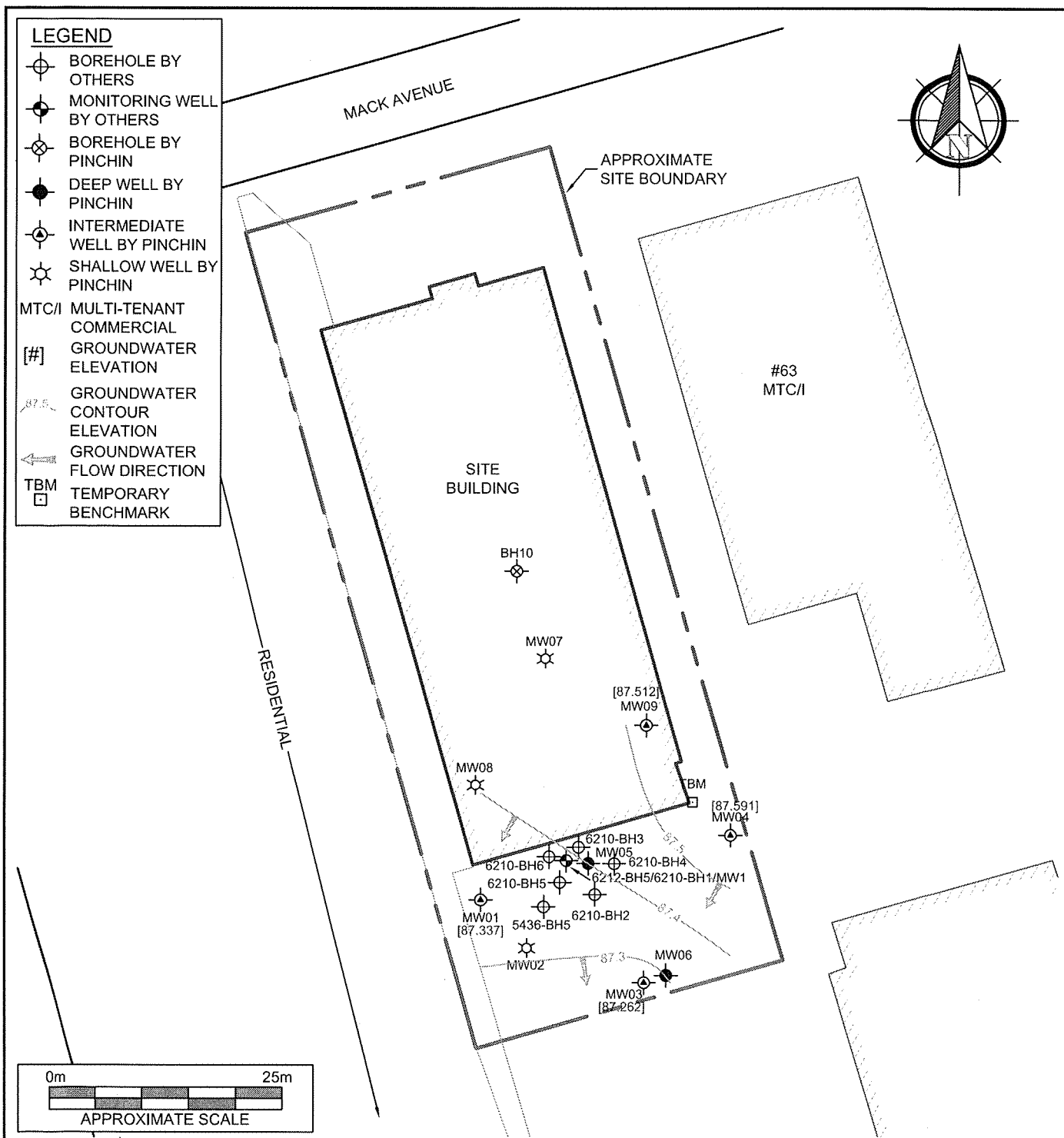
LEGEND

-  BOREHOLE BY OTHERS
-  MONITORING WELL BY OTHERS
-  BOREHOLE BY PINCHIN
-  DEEP WELL BY PINCHIN
-  INTERMEDIATE WELL BY PINCHIN
-  SHALLOW WELL BY PINCHIN

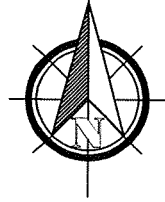
MTC/I MULTI-TENANT COMMERCIAL



PROJECT NAME			PHASE II ENVIRONMENTAL SITE ASSESSMENT		
CLIENT NAME			MSI SPERGEL INC.		
PROJECT LOCATION			57 MACK AVENUE, TORONTO, ONTARIO		
FIGURE NAME				FIGURE NO.	
BOREHOLE AND MONITORING WELL LOCATION PLAN				2	
APPROXIMATE SCALE	PROJECT NO.	DATE			
AS SHOWN	232203	JAN. 2019			

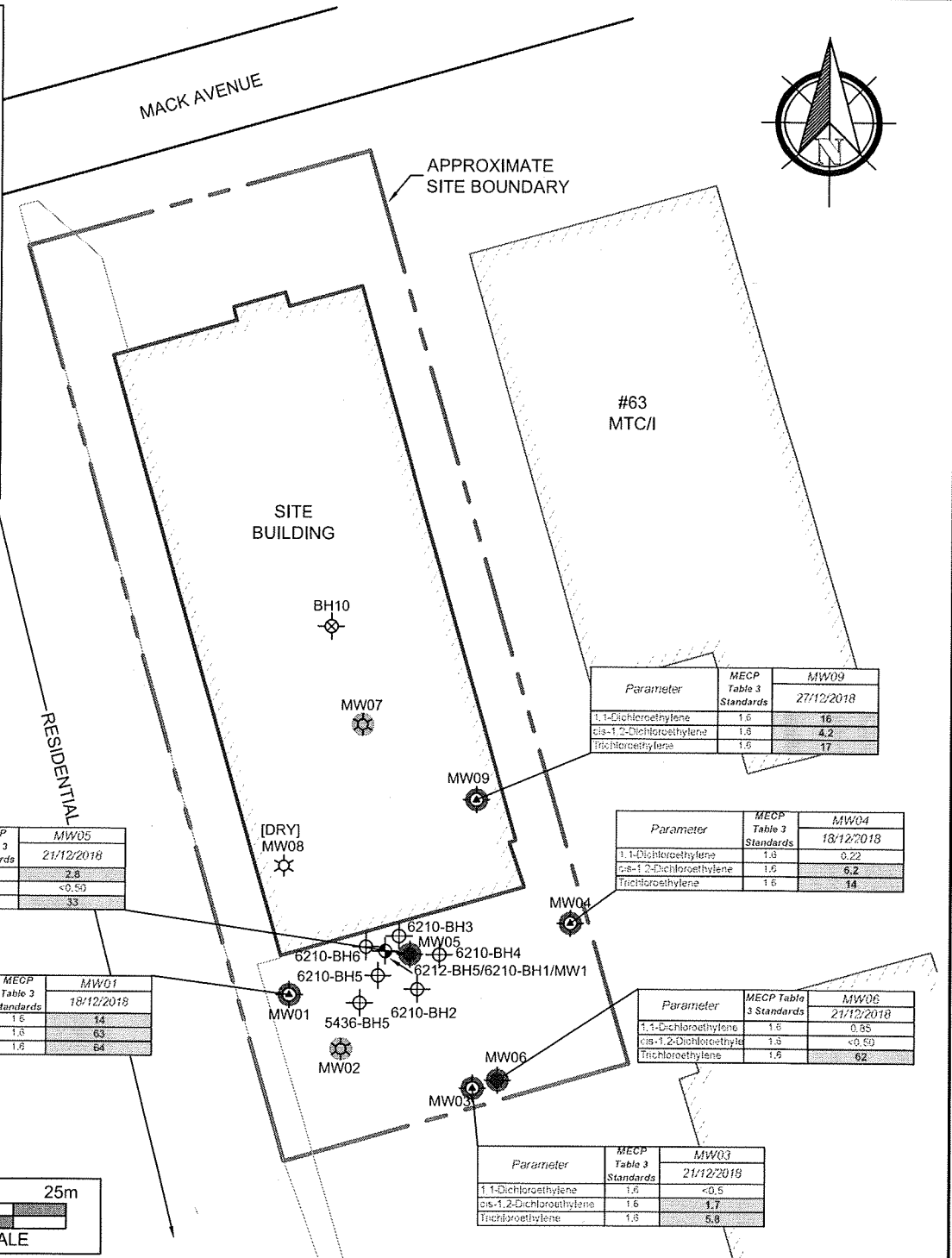


	PROJECT NAME			FIGURE NO. 3
	PHASE II ENVIRONMENTAL SITE ASSESSMENT			
	CLIENT NAME			
	MSI SPERGEL INC.			
	PROJECT LOCATION			
57 MACK AVENUE, TORONTO, ONTARIO				
FIGURE NAME			FIGURE NO.	
INTERMEDIATE GROUNDWATER ELEVATION CONTOURS				
APPROXIMATE SCALE	PROJECT NO.	DATE		
AS SHOWN	232203	JAN. 2019		



LEGEND

- BOREHOLE BY OTHERS
- MONITORING WELL BY OTHERS
- BOREHOLE BY PINCHIN
- DEEP WELL BY PINCHIN
- INTERMEDIATE WELL BY PINCHIN
- SHALLOW WELL BY PINCHIN
- MTC/I MULTI-TENANT COMMERCIAL EXCEEDS SITE CONDITION STANDARDS
- MEETS SITE CONDITION STANDARDS
- MEETS SITE CONDITION STANDARDS



Parameter	MECP Table 3 Standards	MW05 21/12/2018
1,1-Dichloroethylene	1.6	2.8
cis-1,2-Dichloroethylene	1.6	<0.50
Trichloroethylene	1.6	33

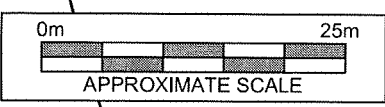
Parameter	MECP Table 3 Standards	MW09 27/12/2018
1,1-Dichloroethylene	1.6	16
cis-1,2-Dichloroethylene	1.6	4.2
Trichloroethylene	1.6	17

Parameter	MECP Table 3 Standards	MW04 18/12/2018
1,1-Dichloroethylene	1.6	0.22
cis-1,2-Dichloroethylene	1.6	6.2
Trichloroethylene	1.6	14

Parameter	MECP Table 3 Standards	MW01 18/12/2018
1,1-Dichloroethylene	1.6	14
cis-1,2-Dichloroethylene	1.6	63
Trichloroethylene	1.6	64

Parameter	MECP Table 3 Standards	MW06 21/12/2018
1,1-Dichloroethylene	1.6	0.85
cis-1,2-Dichloroethylene	1.6	<0.50
Trichloroethylene	1.6	62

Parameter	MECP Table 3 Standards	MW03 21/12/2018
1,1-Dichloroethylene	1.6	<0.5
cis-1,2-Dichloroethylene	1.6	1.7
Trichloroethylene	1.6	6.6



PROJECT NAME PHASE II ENVIRONMENTAL SITE ASSESSMENT			
CLIENT NAME MSI SPERGEL INC.			
PROJECT LOCATION 57 MACK AVENUE, TORONTO, ONTARIO			
FIGURE NAME VOC CONCENTRATIONS IN GROUNDWATER			FIGURE NO. 4
APPROXIMATE SCALE AS SHOWN	PROJECT NO. 232203	DATE JAN. 2019	

APPENDIX II
Borehole Logs



Log of Borehole: MW01

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10 and 11, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Ground Surface	0.00					
0.76	Asphalt							
0.76	Sand and Gravel Fill Light brown.		0.76		70	S1	0/0	
1.68	Clayey Silt Brown, trace gravel, orange oxidation, moist to wet.		1.68			S2	0/0	PHCs (F1-F4)/BTEX
5.33	Sandy Silt Brown, with orange oxidation, some clay, trace gravel, moist to wet.		5.33		100	S3	0/0	
5.33		Grey-brown, trace clay, moist to wet.			100	S4	0/0	
5.33					100	S5	0/0	
5.33					60	S6	0/0	PHCs (F1-F4), VOCs.
5.33						S7	0/0	
6.55	Silt Brown, orange oxidation, trace gravel, moist.		6.55		60	S8	0/1	
6.86	Sandy Silt Brown, orange oxidation, moist.		6.86		70	S9	0/2	
9.91	Sand Brown, trace silt and gravel, moist.		9.91		50	S10	0/1	
9.91					90	S11	0/2	
9.91					S12	0/0		
9.91					S13	0/0		

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 98.991 mREL

Top of Casing Elevation: 98.885 mREL

Sheet: 1 of 2



Log of Borehole: MW01

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10 and 11, 2018

SUBSURFACE PROFILE					SAMPLE				
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis	
33	10	Sand Grey-brown, moist to wet from 11.73 to 13.41 mbgs.	13.72	<p>Screen Silica Sand</p>	100	S14	0/0		
34					100	S15	0/1		
35					100	S16	0/7		
36					100	S17	130/2		PHCs (F1-F4), VOCs.
37					100	S18	0/1		
38	11								
39	12								
40	13								
41	14	End of Borehole							
42	15			Water level was measured at 11.53 mbgs on December 27, 2018.					
43	16								
44	17								
45	18								
46	19								
47									
48									
49									
50									
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52									
53									
54									
55									
56									
57									
58									
59									
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61									
62									
63									
64									

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 98.991 mREL

Top of Casing Elevation: 98.885 mREL

Sheet: 2 of 2



Log of Borehole: MW02

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10, 2018

SUBSURFACE PROFILE				SAMPLE				
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Ground Surface	0.00					
0.46	Asphalt				80	S1	0/0	
0.46	Sand and Gravel Fill Light brown.					S2	0/0	
1.83	Clayey Silt Brown, trace gravel, moist to wet.					S3	0/0	
2.74	Sandy Silt Brown, trace gravel, orange oxidation, moist to wet.				100	S4	0/0	
3.35	Silt Brown, some clay, trace sand and gravel, moist to wet.				100	S5	0/0	
3.35	Sandy Silt Brown, orange oxidation, trace gravel, wet.				60	S6	0/0	
6.10					80	S7	0/1	PHCs (F1-F4), VOCs.
6.10				60	S8	0/0		
6.10		End of Borehole						
7				Water level was measured at 5.35 mbgs on December 27, 2018.				
8								
9								
32								

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.112 mREL

Top of Casing Elevation: 100.007 mREL

Sheet: 1 of 1



Log of Borehole: MW03

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10 and 11, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Ground Surface	0.00					
0.76		Asphalt						
0.76		Sand and Gravel Fill Light brown.	0.76		70	S1	0/0	
1.68		Clayey Silt Brown, trace gravel, orange oxidation, moist to wet.	1.68			S2	0/1	
2.59		Silt Brown, with orange oxidation, moist to wet.	2.59		100	S3	0/0	Grain Size
2.59		Sandy Silt Brown, orange oxidation, trace gravel, moist.				S4	0/1	
3.66		Grey-brown, wet at 3.66 mbgs.			100	S5	0/0	
3.66						S6	10/0	PHCs (F1-F4). VOCs.
5.64			5.64		60	S7	0/0	
6.25		Sand Brown, some orange oxidation, trace silt and gravel, moist.	6.25		60	S8	0/0	
7.62		Silt Brown, some orange oxidation, trace sand and gravel, moist.			70	S9	0/0	
7.62		Grey-brown at 7.32 mbgs.	7.62		50	S10	0/0	
8.23		Sand Brown, trace silt, moist. Trace gravel and orange oxidation, moist to wet at 8.23 mbgs.				S11	0/0	Grain Size
8.23				90	S12	95/1		
9.91			9.91		S13	10/1		

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 99.192 mREL

Top of Casing Elevation: 99.164 mREL

Sheet: 1 of 2



Log of Borehole: MW03

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10 and 11, 2018

SUBSURFACE PROFILE					SAMPLE						
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis			
33	10	Sand Wet, trace silt at 10.36 mbgs.	13.72		100	S14	0/1				
34					35	100	S15		90/1		
36		37			100	S16	110/2				
38		39			100	S17	310/0		PHCs (F1-F4), VOCs.		
40		12			End of Borehole				S18	20/2	
41		42						43	44	45	14
46		15									
47		16									
48		17									
49		18									
50	19										
51											
52											
53											
54											
55											
56											
57											
58											
59											
60											
61											
62											
63											
64											

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:
* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 99.192 mREL

Top of Casing Elevation: 99.164 mREL

Sheet: 2 of 2



Log of Borehole: MW04

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10, 12 and 13, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Ground Surface	0.00					
1		Asphalt						
2		Sand and Gravel Fill Light brown.	0.76		40	S1	0/0	pH
3		Silty Clay Grey-brown, some orange oxidation, trace gravel, with, moist.	1.52					
4		Clayey Silt Grey-brown, trace gravel, moist to wet.	2.44		80	S2	0/1	
5		Sandy Silt Grey-brown, trace gravel, moist to wet.	4.88					
6		Sand Grey-brown, some orange oxidation, some silt, trace gravel, moist to wet.	5.18		60	S4	0/1	
7		Silt Grey, trace gravel and sand, moist to wet.	6.40					
8		Sand Brown, trace gravel, moist.	7.01		100	S5	10/1	PHCs (F1-F4), VOCs, pH
9		Silt Grey-brown, orange oxidation, trace gravel, moist to wet.	8.69					
10		Sand Light brown, some orange oxidation, trace silt and gravel, moist.	9.91		100	S6	0/0	
11		Moist to wet at 9.91 mbgs.						
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.001 mREL

Top of Casing Elevation: 99.932 mREL

Sheet: 1 of 2



Log of Borehole: MW04

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 10, 12 and 13, 2018

SUBSURFACE PROFILE					SAMPLE								
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis					
33	10	Sand	13.72		100	S13	10/0						
34					80	S14	0/0						
35						S15	0/1						
36						S16	0/1						
37					11	Brown, orange oxidation, trace silt at 12.34 mbgs.	13.72			100	S17	0/1	PHCs (F1-F4), VOCs.
38										S17	0/1		
39					12	Grey-brown, trace gravel at 13.26 mbgs.	13.72			100			
40													
41					14	End of Borehole	13.72						
42													
43													
44													
45													
46													
47													
48													
49													
50													
51													
52													
53													
54													
55													
56	15		13.72										
57													
58	16		13.72										
59													
60	17		13.72										
61													
62	18		13.72										
63													
64	19		13.72										
65													

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:
 * Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.001 mREL

Top of Casing Elevation: 99.932 mREL

Sheet: 2 of 2



Log of Borehole: MW05

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 13 and 17, 2018

SUBSURFACE PROFILE					SAMPLE				
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis	
0		Ground Surface	0.00						
0		Asphalt							
1		Sand and Gravel Fill Dark greyish-brown.				100	S1	0/0	
1.22		Light brown at 0.61 mbgs.	1.22				S2	0/2	pH and PHCs (F1-F4).
2.13		Silt Brown, some clay, orange oxidation, moist.	2.13				S3	0/6	
3.05		Clayey Silt Brown, trace gravel, orange oxidation, moist to wet.	3.05			90	S4	0/2	
3.05		Sandy Silt Brown, some clay, trace gravel, moist to wet.				60	S5	0/4	
4.42		Grey-brown, wet at 4.42 mbgs.				50	S6	0/2	
5.03			5.03				S7	0/1	PHCs (F1-F4), VOCs.
6.40		Silt Brownish-grey, trace gravel, orange oxidation, moist.	6.40			100	S8	0/2	
6.40		Sand Brown, some silt, trace gravel, moist.				100	S9	0/6	
8.38		Orange oxidation at 8.38 mbgs.				100	S11	175/6	
8.38							S12	0/2	
9.91			9.91			S13	0/3		

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 98.777 mREL

Top of Casing Elevation: 98.707 mREL

Sheet: 1 of 2



Log of Borehole: MW06

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 13 and 18, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Ground Surface	0.00					
0-1	Asphalt					S1	0/0	
1-2	Sand and Gravel Fill	Light brown, moist.	0.76			S2	0/0	
2-3	Clayey Silt	Brown, trace sand and gravel, orange oxidation.				S3	0/0	
3-4						S4	0/0	
4-5						S5	0/0	
5-6		Grey, orange oxidation, moist to wet				S6	0/0	
6-7		2.90 mbgs.				S7	0/0	
7-8			3.51			S8	0/0	
8-9	Silty Sand	Brown, trace to some gravel, some orange oxidation at 3.66 mbgs.				S9	35/1	PHCs (F1-F4), VOCs
9-10						S10	0/0	
10-11			5.03			S11	0/0	
11-12	Silt	Brown, trace gravel, moist.	5.64			S12	0/0	
12-13	Sand Seam	Brown, trace silt, moist.	6.25		S13	0/0		
13-14	Silt	Brown, trace gravel, orange oxidation, moist.	7.32					
14-15	Sand Seam	Brown, trace to some sand, orange oxidation, moist.	7.77					
15-16	Silt	Brown, some sand, orange oxidation, moist.						
16-17								
17-18								
18-19								
19-20								
20-21								
21-22								
22-23								
23-24								
24-25								
25-26								
26-27								
27-28								
28-29								
29-30								
30-31								
31-32			9.75					

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:
 * Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 99.291 mREL

Top of Casing Elevation: 99.316 mREL

Sheet: 1 of 2



Log of Borehole: MW06

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 13 and 18, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
33-35	10	Sand Brown, trace silt, orange oxidation, moist.				S14	5/0	
36-38	11				S15	0/0		
39-41	12	Moist to wet at 12.19 mbgs.			S16	0/0		
42-43	13	Dark brown at 13.10 mbgs.			S17	1700/10	PHCs (F1-F4), VOCs.	
44-45	14				S18	40/0		
46-48	15	Orange oxidation at 15.08 mbgs.			S19	90/0		
49-51	16		15.54		S20	10/1		
52-54	17	Sandy Silt Brown, trace clay, wet.			S21	10/0		
55-57	18	Grey-brown, trace clay, wet at 17.22 mbgs.	17.37		S22	35/1		
58-60	19	Silty Clay Grey, wet, trace sand.	18.29		S23	140/1	PHCs (F1-F4), VOCs.	
61-64		End of Borehole		S24	10/2	PHCs (F1-F4), VOCs.		

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 99.291 mREL

Top of Casing Elevation: 99.316 mREL

Sheet: 2 of 2



Log of Borehole: MW07

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 19, 2018

SUBSURFACE PROFILE				SAMPLE				
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Floor Surface	0.00					
0-1		Concrete						
1-4		Sand Fill Light brown, moist.	1.37		40	S1	0/1	PHCs (F1-F4), VOCs, PAHs, Metals, pH.
4-5		Clayey Silt Brown, moist some orange oxidation.			100	S2	0/1	
5-9			2.74			S3	0/1	
9-10		Sandy Silt Brown, some orange oxidation, trace clay, moist to wet.			100	S4	0/2	
10-13		Grey-brown at 3.66 mbfs.			60	S5	0/1	
13-14		Grey, wet at 4.27 mbfs.		S6		0/10	PHCs (F1-F4), VOCs.	
14-17		Grey, some orange oxidation, trace gravel, wet at 4.92 mbfs.	5.79	100	S7	0/1		
17-20		Silt Grey, some orange oxidation, moist to wet.	6.10					
20-22		End of Borehole						
22-23				Water level was measured at 3.06 mbfs on December 27, 2018.				
23-24								
24-25								
25-26								
26-27								
27-28								
28-29								
29-30								
30-31								
31-32								

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.068 mREL

Top of Casing Elevation: 99.991 mREL

Sheet: 1 of 1



Log of Borehole: MW08

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 19, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Floor Surface	0.00					
0-1		Concrete						
1-2		Sand Fill Light brown.	0.76		30	S1	0/0	PHCs (F1-F4)/BTEX.
2-4		Sandy Silt Brown, trace orange oxidation, moist.	1.37		70	S2	10/0	PHCs (F1-F4), VOCs, PAHs, Metals.
4-6		Clayey Silt Dark brown, orange oxidation, moist.				S3	0/0	
6-11		Moist to wet at 3.05 mbgs.			80	S4	10/0	
11-13			3.66		80	S5	0/1	
13-16		Sandy Silt Grey-brown, trace gravel, moist to wet.			90	S6	10/0	PHCs (F1-F4), VOCs.
16-20		Trace to some clay, orange oxidation 4.57 mbgs.		70	S7	0/0		
20-21		End of Borehole	6.10					
21-22				Water was measured dry on December 27, 2018.				
22-23								
23-24								
24-25								
25-26								
26-27								
27-28								
28-29								
29-30								
30-31								
31-32								

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:
* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.020 mREL

Top of Casing Elevation: 99.932 mREL

Sheet: 1 of 1



Log of Borehole: MW09

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 19 and 20, 2018

SUBSURFACE PROFILE					SAMPLE			
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis
0		Floor Surface	0.00					
0-1		Concrete						
1-2		Sand and Gravel Fill Light brown.	0.76		40	S1	65/0	PHCs (F1-F4), VOCs, PAHs, Metals.
2-4		Silty Clay Grey-brown, some orange oxidation, trace gravel, with, moist.	1.52					
4-5		Clayey Silt Grey-brown, trace gravel, moist to wet.	2.44		100	S2	60/0	
5-8		Sandy Silt Grey-brown, trace gravel, moist to wet.				S3	65/0	
8-11					100	S4	80/0	
11-13					100	S5	80/1	PHCs (F1-F4), VOCs.
13-16			4.88					
16-17		Sand Grey-brown, some orange oxidation, some silt, trace gravel, moist to wet.	5.18		70	S6	80/0	
17-19		Silt Grey, trace gravel and sand, moist to wet.	6.40		50	S7	70/0	
19-22		Sand Brown, trace gravel, moist.	7.01		70	S8	85/0	
22-24		Silt Grey-brown, orange oxidation, trace gravel, moist to wet.			20	S9	60/1	
24-28			8.69	100	S10	0/0		
28-29				50	S11	0/1		
29-31		Sand Light brown, some orange oxidation, trace silt and gravel, moist.		100	S12	0/0		
31-32		Moist to wet at 9.91 mbgs.	9.91					

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.042 mREL

Top of Casing Elevation: 99.916 mREL

Sheet: 1 of 2



Log of Borehole: MW09

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 19 and 20, 2018

SUBSURFACE PROFILE					SAMPLE				
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis	
33	10	Sand Brown, orange oxidation, trace silt at 12.34 mbgs.	13.72		100	S13	20/1		
34					100	S14	0/0		
35					100	S15	10/1		
36					80	S16	40/1		PHCs (F1-F4), VOCs.
37					80	S17	10/2		
38	11	Grey-brown, trace gravel at 13.26 mbgs.	13.72						
39									
40									
41									
42									
43	12	End of Borehole	13.72						
44									
45									
46									
47									
48	13	End of Borehole	13.72						
49									
50									
51									
52									
53	14	End of Borehole	13.72						
54									
55									
56									
57									
58	15	End of Borehole	13.72						
59									
60									
61									
62									
63	16	End of Borehole	13.72						
64									

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.042 mREL

Top of Casing Elevation: 99.916 mREL

Sheet: 2 of 2



Log of Borehole: BH10

Project #: 232203

Logged By: KW

Project: Phase II Environmental Site Assessment

Client: msi Spergal Inc.

Location: 57 Mack Avenue, Toronto, Ontario

Drill Date: December 19, 2018

SUBSURFACE PROFILE				SAMPLE					
Depth	Symbol	Description	Measured Depth (m)	Monitoring Well Details	Recovery (%)	Sample ID	Soil Vapour Concentration* (ppm) CGI/PID	Laboratory Analysis	
0		Ground Surface	0.00	No Monitoring Well Installed ↑ ↓					
0.5		Concrete							
1.0		Sand Fill Light brown, moist.				50	S1	0/0	PHCs (F1-F4), VOCs, PAHs, Metals.
1.5							S2	0/0	
1.68			1.68						
2.0		Clayey Silt Grey-brown, some sand, orange oxidation, moist to wet.				70	S3	0/0	PHCs (F1-F4), VOCs.
2.5							S4	0/1	
3.0						60	S5	0/0	
3.35			3.35						
4.0		Sandy Silt Grey-brown, trace clay, wet.			70	S6	0/1		
4.72		Grey, wet at 4.72 mbfs.			100	S7	0/0		
6.10			6.10		100	S8	0/1		
6.10		End of Borehole							
7.0									
8.0									
9.0									
10.0									
11.0									
12.0									
13.0									
14.0									
15.0									
16.0									
17.0									
18.0									
19.0									
20.0									
21.0									
22.0									
23.0									
24.0									
25.0									
26.0									
27.0									
28.0									
29.0									
30.0									
31.0									
32.0									

Contractor: Strata Drilling Group Inc.

Drilling Method: Direct Push

Well Casing Size: 5.08 cm

Note:

* Soil vapour concentrations measured using a RKI Eagle 2 equipped with a photoionization detector (PID) and a combustible gas indicator (CGI).

Grade Elevation: 100.077 mREL

Top of Casing Elevation: NA

Sheet: 1 of 1

APPENDIX III
Summary Tables

TABLE 1
 SAMPLES SUBMITTED FOR LABORATORY ANALYSIS
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Borehole / Monitoring Well ID	Samples		Parameters										Rationale/Notes		
	Sample ID	Sample Depth Range (mbgs/mbfs)	PHCs (F1-F4) & BTEX	VOCs	PAHs	Metals	pH	Grain Size Analysis	TCLP	PHCs (F1-F4) & BTEX	VOCs	PAHs		Metals	
MW01	MW01-S2	0.76 - 1.52	•												To horizontally delineate soil and groundwater VOC exceedances found in previous subsurface investigations within the intermediate groundwater aquifer.
	MW01-S6	3.81 - 4.57	•	•											
	MW01-S17	12.20 -12.95	•	•											
	MW01	-								•	•				
MW02	MW02-S7	4.57 - 5.33	•	•											To investigate soil and groundwater quality within the shallow groundwater aquifer in relation to VOC exceedances found in previous subsurface investigations.
	MW02	-								•	•				
MW03	MW03-S3	1.52 - 2.29						•							To horizontally delineate areas to the south of known VOC soil and groundwater exceedances found in previous subsurface investigations within the intermediate groundwater aquifer. Grain size analysis to determine the appropriate MECOP Site Condition Standards.
	MW03-S6	3.81 - 4.57	•	•											
	MW03-S11	7.62 - 8.38					•								
	MW03-S17	12.20 -12.95	•	•											
	MW03	-								•	•				
MW04	MW04-S1	0.15 - 1.52					•								To horizontally and vertically delineate areas east of known VOC exceedances in soil and groundwater found in previous subsurface investigations within the intermediate groundwater aquifer. pH and grain size analysis to determine the appropriate MECOP Site Condition Standards.
	MW04-S3	2.29 - 3.05					•								
	MW04-S5	3.81 - 4.57	•	•			•								
	MW04-S7	5.33 - 6.10					•								
	MW04-S16	12.20 -12.95	•	•											
	MW04	-								•	•				
MW05	MW05-S2	0.76 - 1.52	•				•								To vertically delineate known VOC soil and groundwater exceedances found in previous subsurface investigations within the deep groundwater aquifer. pH and grain size analysis to determine the appropriate MECOP Site Condition Standards.
	MW05-S7	4.57 - 5.33	•	•											
	MW05-S16	11.43 - 12.20					•	•							
	MW05-S22	16.0 - 16.76	•	•											
	MW05-S23	16.76 - 17.53					•								
	MW05	-								•	•				
MW06	MW06-S9	6.20 - 6.86	•	•											To vertically delineate known VOC exceedances in soil and groundwater found in previous subsurface investigations within the deep groundwater aquifer.
	MW06-S17	12.20 -12.95	•	•											
	MW06-S23	16.76 - 17.53	•	•											
	MW06-S24	17.53 - 18.28	•	•											
	MW06	-								•	•				
MW07	MW07-S1	0.15 - 1.52	•	•	•	•	•								To assess soil and groundwater quality in relation to oil staining observed on the concrete floor surface. In addition, to investigate soil and groundwater quality within the shallow groundwater aquifer within the central portion of the Site. pH analysis to determine the appropriate MECOP Site Condition Standards.
	MW07-S6	4.57 - 5.33	•	•											
	MW07	-								•	•	•	•		
MW08	MW08-S1	0.15 - 1.52	•												To assess soil quality in relation to oil staining observed on the concrete floor surface. In addition, to investigate soil quality within the shallow groundwater aquifer in the central portion of the Site.
	MW08-S2	1.52 - 2.29	•	•	•	•									
	MW08-S6	4.42 - 5.33	•	•											
MW09	MW09-S1	0.15 - 1.52	•	•	•	•									To vertically and horizontally delineate known VOC exceedances in soil and groundwater found in previous subsurface investigations within the deep groundwater aquifer within the central portion of the Site.
	MW09-S5	3.81 - 4.57	•												
	MW09-S16	12.20 -12.95	•	•											
	MW09	-								•	•	•	•		
BH10	BH10-S1	0.15 - 0.76	•	•	•	•									To assess soil quality in relation to oil staining observed on the concrete floor surface. In addition, to investigate soil quality within the shallow groundwater aquifer in the central portion of the Site.
	BH10-S6	3.81 - 4.57	•	•											
TCLP	TCLP	Composite						•							Classify excess soil generated by borehole drilling for off-site disposal.

Notes:

PHCs (F1-F4) Petroleum Hydrocarbons (Fraction 1 to Fraction 4)
 BTEX Benzene, Toluene, Ethylbenzene, and Xylenes
 VOCs Volatile Organic Compounds
 PAHs Polycyclic Aromatic Hydrocarbons
 TCLP Toxicity Characteristic Leaching Procedure
 mbgs Metres Below Ground Surface
 mbfs Metres Below Floor Surface
 MECOP Ontario Ministry of the Environment, Conservation and Parks

TABLE 2
 PH AND GRAIN SIZE ANALYSIS FOR SOIL
 msi Spengel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	Units	MECP Site Condition Standard Selection Criteria	Sample Designation																			
			Sample Collection Date (dd/mm/yyyy)																			
			Sample Depth (mbsg/mths)		Sample Depth (mbsg/mths)		Sample Depth (mbsg/mths)		Sample Depth (mbsg/mths)		Sample Depth (mbsg/mths)		Sample Depth (mbsg/mths)									
pH		Surface: 5 < pH < 9 Subsurface: 5 < pH < 11	MM03-S3	12/12/2018	MM03-S11	10/12/2018	MM04-S1	10/12/2018	MM04-S3	10/12/2018	MM04-S5	10/12/2018	MM04-S7	10/12/2018	MM05-S2	13/12/2018	MM05-S16	13/12/2018	MM05-S23	12/12/2018	MM07-S1	19/12/2018
Sieve #200 <0.075 mm	%	50%	NA	7.62 - 8.38	0.15 - 1.52	NA	7.70	2.29 - 3.05	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface	7.78	7.99	17.43 - 12.20	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface
Sieve #200 >0.075 mm	%	50%	NA	7.62 - 8.38	0.15 - 1.52	NA	7.70	2.29 - 3.05	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface	7.78	7.99	17.43 - 12.20	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface
		Grain Size Classification	NA	7.62 - 8.38	0.15 - 1.52	NA	7.70	2.29 - 3.05	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface	7.78	7.99	17.43 - 12.20	Sub-Surface	Sub-Surface	Sub-Surface	Sub-Surface	Surface
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15	15	NA	NA
			73	5	95	NA	NA	35	5	65	NA	98	98	NA	NA	4	85	15	15</			

TABLE 3
MONITORING WELL CONSTRUCTION DETAILS
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Well Number	Surveyed TOC Elevation (mREL)	Surveyed Ground Elevation (mREL)	Calculated Difference Between Ground and TOC (m)	Length of Screen (m)
MW01	98.991	98.860	0.13	3.05
MW02	98.885	98.991	0.11	3.05
MW03	99.164	99.192	0.03	3.05
MW04	99.932	100.001	0.07	3.05
MW05	98.707	98.776	0.07	3.05
MW06	99.316	99.164	0.15	3.05
MW07	99.911	100.068	0.16	3.05
MW08	99.930	100.020	0.09	3.05
MW09	99.916	100.042	0.13	3.05
BH10	NA	100.077	NA	NA
6210-BH1/MW1	99.292	99.283	0.10	3.05

Notes:

- mREL Indicates Groundwater Elevation (metres) Relative to Site Benchmark with Assumed Elevation of 100.00 Metres
- TOC Indicates Top of Casing
- NM Not Measured
- m Metres
- NA Not Applicable

TABLE 4
GROUNDWATER ELEVATION DATA
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Well Number	Date (dd/mm/yyyy)	NAPL Level Measurement from TOC (m)	Water Level Measurement from TOC (m)	Water Level Measurement from Ground (mbgs)	Product Thickness (m)	Calculated Water Level Elevation (mREL)
MW01	27/12/2018	ND	11.44	11.53	ND	87.337
MW02	27/12/2018	ND	5.25	5.35	ND	93.641
MW03	27/12/2018	ND	11.93	11.96	ND	87.262
MW04	27/12/2018	ND	12.34	12.41	ND	87.591
MW05	27/12/2018	ND	11.39	11.52	ND	87.257
MW06	27/12/2018	ND	13.24	13.27	ND	86.021
MW07	27/12/2018	ND	2.90	3.06	ND	97.008
MW08	27/12/2018	ND	DRY	DRY	ND	DRY
MW09	27/12/2018	ND	12.40	12.53	ND	87.512
6210-BH1/MW1	27/12/2018	ND	10.52	10.53	ND	88.753

Notes:

- mREL Indicates Groundwater Elevation (metres) Relative to Site Benchmark with Assumed Elevation of 100.00 Metres
- NAPL Non-Aqueous Phase Liquid
- NM Not Measured
- ND Not Detected
- TOC Indicates Top of Casing
- m Metres
- mbgs Metres Below Ground Surface

TABLE 5
 PETROLEUM HYDROCARBON AND BTEX ANALYSIS FOR SOIL
 Insi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation															
		Sample Collection Date (dd/mm/yyyy)															
		MM01-S2	MM01-S6	MM01-S7	MM02-S7	MM03-S6	MM03-S7	MM03-S8	MM03-S16	MM05-S2	MM05-S7	MM05-S22	MM06-S9	MM06-S17			
Benzene	0.32	10/12/2018	10/12/2018	11/12/2018	10/12/2018	12/12/2018	10/12/2018	13/12/2018	13/12/2018	4.57 - 5.33	3.81 - 4.57	12.20 - 12.95	13/12/2018	13/12/2018	6.20 - 6.96	12.20 - 12.95	
Toluene	68	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Ethylbenzene	9.5	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Xylenes (Total)	26	<0.040	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Petroleum Hydrocarbons F1 (C ₆ - C ₁₀)	55	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	
Petroleum Hydrocarbons F2 (C ₁₀ - C ₁₆)	230	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	
Petroleum Hydrocarbons F3 (C ₁₆ - C ₂₄)	1700	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	
Petroleum Hydrocarbons F4 (C ₂₄ - C ₃₀)	3300	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	

Parameter	MECP Table 3 Standards*	Sample Designation															
		Sample Collection Date (dd/mm/yyyy)															
		MM06-S23	MM06-S24	MM07-S6	MM07-S7	MM08-S1	MM08-S2	MM08-S6	MM09-S1	MM09-S5	MM09-S16	BH10-S1	BH10-S6				
Benzene	0.32	18/12/2018	18/12/2018	19/12/2018	19/12/2018	19/12/2018	19/12/2018	19/12/2018	19/12/2018	0.15 - 1.52	1.52 - 2.29	4.42 - 5.33	0.15 - 1.52	12.20 - 12.95	0.15 - 0.76	3.81 - 4.57	
Toluene	68	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Ethylbenzene	9.5	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Xylenes (Total)	26	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	<0.020	
Petroleum Hydrocarbons F1 (C ₆ - C ₁₀)	55	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	
Petroleum Hydrocarbons F2 (C ₁₀ - C ₁₆)	230	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	<10	
Petroleum Hydrocarbons F3 (C ₁₆ - C ₂₄)	1700	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	
Petroleum Hydrocarbons F4 (C ₂₄ - C ₃₀)	3300	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	<50	

Notes:
 *MECP Table 3 Standards: 9a1, Chronic Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011. Table 3 Standards, Coarse-Textured Soils, Non-Plume Groundwater Contamination for Industrial/Commercial/Community Property Use.
 *Excelsior Site Condition Standard
 *Reportable Detection Limit Excelsior Site Condition Standard
 All units in µg/g
 nmbps Means Below Ground Surface
 BTEX Benzene, Toluene, Ethylbenzene and Xylenes

TABLE 7
POLYCYCLIC AROMATIC HYDROCARBON ANALYSIS FOR SOIL
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation			
		Sample Collection Date (dd/mm/yyyy)			
		MW07-S1	MW08-S2	MW09-S1	BH10-S1
		19/12/2018	19/12/2018	19/12/2018	19/12/2018
		0.15 - 1.52	1.52 - 2.29	0.15 - 1.52	0.15 - 0.76
Acenaphthene	96	<0.0050	<0.0050	<0.0050	<0.0050
Acenaphthylene	0.15	<0.0050	<0.0050	<0.0050	<0.0050
Anthracene	0.67	<0.0050	<0.0050	<0.0050	<0.0050
Benzo(a)anthracene	0.96	<0.0050	<0.0050	0.0074	<0.0050
Benzo(a)pyrene	0.3	<0.0050	<0.0050	0.0083	<0.0050
Benzo(b)fluoranthene	0.96	<0.0050	<0.0050	0.014	<0.0050
Benzo(ghi)perylene	9.6	<0.0050	<0.0050	0.0076	<0.0050
Benzo(k)fluoranthene	0.96	<0.0050	<0.0050	<0.0050	<0.0050
Chrysene	9.6	<0.0050	<0.0050	0.0073	<0.0050
Dibenzo(a,h)anthracene	0.1	<0.0050	<0.0050	<0.0050	<0.0050
Fluoranthene	9.6	<0.0050	<0.0050	0.012	0.005
Fluorene	62	<0.0050	<0.0050	<0.0050	<0.0050
Indeno(1,2,3-cd)pyrene	0.76	<0.0050	<0.0050	0.0075	<0.0050
Methylnaphthalene 2-(1-)	76	<0.0071	<0.0071	<0.0071	<0.0071
Naphthalene	9.6	<0.0050	<0.0050	<0.0050	<0.0050
Phenanthrene	12	<0.0050	<0.0050	<0.0050	<0.0050
Pyrene	96	<0.0050	<0.0050	0.012	<0.0050

Notes:

MECP Table 3 Standards*

Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for Industrial/Commercial/Community Property Use.

BOLD
BOLD
Units
mbgs

Exceeds Site Condition Standard
 Reportable Detection Limit Exceeds Site Condition Standard
 All Units in µg/g
 Metres Below Ground Surface

TABLE 8
METALS ANALYSIS FOR SOIL
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation			
		Sample Collection Date (dd/mm/yyyy)			
		Sample Depth (mbgs)	Sample Depth (mbgs)	Sample Depth (mbgs)	Sample Depth (mbgs)
Antimony	40	MW07-S1 19/12/2018 0.15 - 1.52	MW08-S2 19/12/2018 1.52 - 2.29	MW09-S1 19/12/2018 0.15 - 1.52	BH10-S1 19/12/2018 0.15 - 0.76
Arsenic	18	<0.20	<0.20	<0.20	<0.20
Barium	670	<1.0	3.1	2.1	<1.0
Beryllium	8	11	81	56	14
Boron (Total)	120	<0.20	0.66	0.46	<0.20
Boron (Hot Water Soluble)	2	<5.0	5.3	<5.0	<5.0
Cadmium	1.9	<0.050	0.16	0.27	0.11
Chromium (Total)	160	<0.10	<0.10	0.14	<0.10
Chromium (Hexavalent)	8	6	25	18	6.9
Cobalt	80	<0.2	<0.2	<0.2	<0.2
Copper	230	1.8	9.7	7.3	5
Lead	120	3.8	19	8.2	4.5
Mercury	3.9	1.7	11	12	2.3
Molybdenum	40	<0.050	<0.050	<0.050	<0.050
Nickel	270	<0.50	0.51	<0.50	<0.50
Selenium	5.5	3.5	22	12	5.1
Silver	40	<0.50	<0.50	<0.50	<0.50
Thallium	3.3	<0.20	<0.20	<0.20	<0.20
Uranium	33	<0.050	0.17	0.14	<0.050
Vanadium	86	0.32	5.3	<5.0	<5.0
Zinc	340	15	36	28	15
		7.5	48	45	11

Notes:
 MECP Table 3 Standards*
 Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for Industrial/Commercial/Community Property Use.

BOLD	Exceeds Site Condition Standard
BOLD	Reportable Detection Limit Exceeds Site Condition Standard
Units	All Units in µg/g
mbgs	Metres Below Ground Surface
NA	Not Applicable

TABLE 9
TOXICITY CHARACTERISTIC LEACHING PROCEDURE (TCLP) ANALYSIS FOR SOIL
msi Spergel Inc.
57 Mack Avenue, Toronto, Ontario

<i>Parameter</i>	<i>Schedule 4⁺⁺</i>	<i>Sample Designation</i>
		<i>Sample Collection Date</i> <i>(dd/mm/yyyy)</i>
		<i>TCLP</i>
		<i>17/12/2018</i>
METALS		
Arsenic	2.5	<0.2
Barium	100	0.3
Boron	500	0.1
Cadmium	0.5	<0.05
Chromium	5	<0.1
Lead	5	<0.1
Mercury	0.1	<0.0010
Selenium	1	<0.1
Silver	5	<0.01
Uranium	10	<0.01
VOLATILE ORGANIC COMPOUNDS		
Benzene	0.5	<0.020
Carbon Tetrachloride	0.5	<0.020
Chlorobenzene	8	<0.020
Chloroform	10	<0.020
1,2-Dichlorobenzene	20	<0.050
1,4-Dichlorobenzene	0.5	<0.050
1,2-Dichloroethane	0.5	<0.050
1,1-Dichloroethylene	1.4	<0.020
Dichloromethane	5	<0.20
Methyl Ethyl Ketone	200	<1.0
Tetrachloroethylene	3	<0.020
Trichloroethylene	5	<0.020
Vinyl Chloride	0.2	<0.020
INORGANICS		
Fluoride	150	0.2
Free Cyanide	20	<0.010
Nitrite and Nitrate	1000	<1.0
POLYCHLORINATED BIPHENYLS		
Total PCBs	0.3	<0.003
SEMI-VOLATILE		
Benzo(a)pyrene	0.001	<0.0001

Notes:

Schedule 4⁺⁺ Ontario Regulation 347/90 - As Amended**BOLD**

Units

Exceeds Schedule 4 Criteria
All Values Reported in Units of mg/L.

TABLE 10
PETROLEUM HYDROCARBON AND BTEX ANALYSIS FOR GROUNDWATER
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation								
		Sample Collection Date (dd/mm/yyyy)								
		MW01 18/12/2018	MW02 21/12/2018	MW03 21/12/2018	MW04 18/12/2018	MW05 21/12/2018	MW06 21/12/2018	MW07 21/12/2018	MW09 27/12/2018	
Benzene	44	<0.20	<0.20	0.59	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Toluene	18000	0.39	<0.20	1.1	<0.20	<0.20	<0.20	<0.20	0.26	<0.20
Ethylbenzene	2300	<0.20	<0.20	0.21	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Xylenes (Total)	4200	<0.20	<0.20	0.41	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20
Petroleum Hydrocarbons F1 (C ₆ - C ₁₀)	750	<25	<25	<25	<25	<25	<25	<25	<25	31
Petroleum Hydrocarbons F2 (>C ₁₀ - C ₁₆)	150	<100	<100	<100	<100	<100	<100	<100	<100	<100
Petroleum Hydrocarbons F3 (>C ₁₆ - C ₃₄)	500	<200	500	290	<200	<200	<200	<200	<200	<200
Petroleum Hydrocarbons F4 (>C ₃₄ - C ₅₀)	500	<200	<200	<200	<200	<200	<200	<200	<200	<200

Notes:

MECP Table 3 Standards*

Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for All Types of Property Use.

BOLD
BOLD
 Units
 BTEX

Exceeds Site Condition Standard
 Reportable Detection Limit Exceeds Site Condition Standard
 All Units in µg/L
 Benzene, Toluene, Ethylbenzene and Xylenes

TABLE 11
VOLATILE ORGANIC COMPOUND ANALYSIS FOR GROUNDWATER
msi Spergel Inc.
57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation								
		Sample Collection Date (dd/mm/yyyy)								
		MW01 18/12/2018	MW02 21/12/2018	MW03 21/12/2018	MW04 18/12/2018	MW05 21/12/2018	MW06 21/12/2018	MW07 21/12/2018	MW09 27/12/2018	
Acetone	130000	<10	<10	29	<10	<10	<10	<10	<10	
Benzene	44	<0.20	<0.20	0.59	<0.20	<0.20	<0.20	<0.20	<0.20	
Bromodichloromethane	85000	<0.50	<0.50	<0.50	1.1	1.1	0.74	<0.50	<0.50	
Bromoform	380	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	
Bromomethane	5.6	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Carbon Tetrachloride	0.79	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
Chlorobenzene	630	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
Chloroform	2.4	<0.20	<0.20	<0.20	1.1	0.71	0.91	<0.20	0.44	
Dibromochloromethane	82000	<0.50	<0.50	<0.50	0.71	<0.50	<0.50	<0.50	<0.50	
1,2-Dichlorobenzene	4600	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
1,3-Dichlorobenzene	9600	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
1,4-Dichlorobenzene	8	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Dichlorodifluoromethane	4400	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	
1,1-Dichloroethane	320	9.6	<0.20	<0.20	0.43	1.4	1.1	<0.20	8.5	
1,2-Dichloroethane	1.6	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
1,1-Dichloroethylene	1.6	14	<0.50	<0.50	0.22	2.8	0.85	<0.50	16	
cis-1,2-Dichloroethylene	1.6	63	<0.50	<0.50	6.2	<0.50	<0.50	<0.50	4.2	
trans-1,2-Dichloroethylene	1.6	<0.50	<0.50	<0.50	0.55	<0.50	<0.50	<0.50	<0.50	
1,2-Dichloropropane	16	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
1,3-Dichloropropene (Total)	5.2	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Ethylbenzene	2300	<0.20	<0.20	0.21	<0.20	<0.20	<0.20	<0.20	<0.20	
Ethylene Dibromide	0.25	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
Hexane	51	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	<1.0	
Methyl Ethyl Ketone	470000	<10	<10	22	<10	<10	<10	<10	<10	
Methyl Isobutyl Ketone	140000	<5.0	<5.0	<5.0	<5.0	<5.0	<5.0	<5.0	<5.0	
Methyl t-Butyl Ether (MTBE)	190	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Methylene Chloride	610	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	<2.0	
Styrene	1300	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
1,1,1,2-Tetrachloroethane	3.3	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
1,1,2,2-Tetrachloroethane	3.2	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Tetrachloroethylene	1.6	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
Toluene	18000	0.39	<0.20	1.1	<0.20	<0.20	<0.20	0.26	<0.20	
1,1,1-Trichloroethane	640	1.6	<0.20	0.6	1.6	9.8	2.3	<0.20	33	
1,1,2-Trichloroethane	4.7	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Trichloroethylene	1.6	64	<0.20	5.8	14	33	62	<0.20	17	
Trichlorofluoromethane	2500	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	<0.50	
Vinyl Chloride	0.5	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	<0.20	
Xylenes (Total)	4200	<0.20	<0.20	0.41	<0.20	<0.20	<0.20	<0.20	<0.20	

Notes:
MECP Table 3 Standards*
Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for All Types of Property Use.

BOLD
BOLD
Units
Exceeds Site Condition Standard
Reportable Detection Limit Exceeds Site Condition Standard
All Units in µg/L

TABLE 12
POLYCYCLIC AROMATIC HYDROCARBON ANALYSIS FOR GROUNDWATER
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation	
		Sample Collection Date (dd/mm/yyyy)	
		MW07	MW09
		21/12/2018	27/12/2018
Acenaphthene	600	<0.050	<0.050
Acenaphthylene	1.8	<0.050	<0.050
Anthracene	2.4	<0.050	<0.050
Benzo(a)anthracene	4.7	<0.050	<0.050
Benzo(a)pyrene	0.81	<0.010	<0.010
Benzo(b)fluoranthene	0.75	<0.050	<0.050
Benzo(ghi)perylene	0.2	<0.050	<0.050
Benzo(k)fluoranthene	0.4	<0.050	<0.050
Chrysene	1	<0.050	<0.050
Dibenzo(a,h)anthracene	0.52	<0.050	<0.050
Fluoranthene	130	0.074	<0.050
Fluorene	400	<0.050	<0.050
Indeno(1,2,3-cd)pyrene	0.2	<0.050	<0.050
Methylnaphthalene 2-(1-)	1800	<0.071	<0.071
Naphthalene	1400	<0.050	<0.050
Phenanthrene	580	0.037	<0.030
Pyrene	68	<0.050	<0.050

Notes:

MECP Table 3 Standards*
 Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for All Types of Property Use.

BOLD	Exceeds Site Condition Standard
BOLD	Reportable Detection Limit Exceeds Site Condition Standard
Units	All Units in µg/L

TABLE 13
METALS ANALYSIS FOR GROUNDWATER
 msi Spergel Inc.
 57 Mack Avenue, Toronto, Ontario

Parameter	MECP Table 3 Standards*	Sample Designation	
		Sample Collection Date (dd/mm/yyyy)	Sample Designation
		MW07	MW09
Antimony	20000	<0.50	27/12/2018
Arsenic	1900	<1.0	1.6
Barium	29000	150	150
Beryllium	67	<0.50	<0.50
Boron	45000	53	79
Cadmium	2.7	<0.10	<0.10
Chromium (Total)	810	<5.0	52
Chromium (VI)	140	<0.50	<0.50
Cobalt	66	0.84	2
Copper	87	2.4	4.2
Lead	25	0.99	<0.50
Mercury	0.29	<0.1	<0.1
Molybdenum	9200	1.9	5.5
Nickel	490	4.3	39
Selenium	63	<2.0	<2.0
Silver	1.5	<0.10	<0.10
Sodium	2300000	180000	100000
Thallium	510	<0.050	<0.050
Uranium	420	1.3	1.7
Vanadium	250	1.3	1.3
Zinc	1100	<5.0	<5.0

Notes:

MECP Table 3 Standards*
 Soil, Ground Water and Sediment Standards for Use Under Part XV.1 of the Environmental Protection Act, April 15, 2011, Table 3 Standards, Coarse-Textured Soils, Non-Potable Groundwater Condition, for All Types of Property Use.

BOLD
BOLD
Units

Exceeds Site Condition Standard
 Reportable Detection Limit Exceeds Site Condition Standard
 All Units in µg/L

APPENDIX IV
Laboratory Certificates of Analysis

Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 115842

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2019/01/04
Report #: R5547072
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y4651

Received: 2018/12/27, 12:23

Sample Matrix: Water
Samples Received: 1

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
Methylnaphthalene Sum	1	N/A	2019/01/03	CAM SOP-00301	EPA 8270D m
1,3-Dichloropropene Sum	1	N/A	2019/01/03		EPA 8260C m
Chromium (VI) in Water	1	N/A	2019/01/02	CAM SOP-00436	EPA 7199 m
Petroleum Hydrocarbons F2-F4 in Water (1)	1	2019/01/02	2019/01/02	CAM SOP-00316	CCME PHC-CWS m
Mercury	1	2019/01/03	2019/01/03	CAM SOP-00453	EPA 7470A m
Dissolved Metals by ICPMS	1	N/A	2018/12/28	CAM SOP-00447	EPA 6020B m
PAH Compounds in Water by GC/MS (SIM)	1	2019/01/02	2019/01/03	CAM SOP-00318	EPA 8270D m
Volatile Organic Compounds and F1 PHCs	1	N/A	2019/01/01	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data

Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 115842

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2019/01/04
Report #: R5547072
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y4651

Received: 2018/12/27, 12:23

reported using validated cold solvent extraction instead of Soxhlet extraction.

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.

Antonella Brasil, Senior Project Manager

Email: ABrasil@maxxam.ca

Phone# (905)817-5817

=====

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

Maxxam Job #: B8Y4651
Report Date: 2019/01/04

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 METALS PACKAGE (WATER)

Maxxam ID		IQE276		
Sampling Date		2018/12/27 08:40		
COC Number		115842		
	UNITS	MW09	RDL	QC Batch
Metals				
Chromium (VI)	ug/L	<0.50	0.50	5904307
Mercury (Hg)	ug/L	<0.1	0.1	5912112
Dissolved Antimony (Sb)	ug/L	<0.50	0.50	5907113
Dissolved Arsenic (As)	ug/L	1.6	1.0	5907113
Dissolved Barium (Ba)	ug/L	150	2.0	5907113
Dissolved Beryllium (Be)	ug/L	<0.50	0.50	5907113
Dissolved Boron (B)	ug/L	79	10	5907113
Dissolved Cadmium (Cd)	ug/L	<0.10	0.10	5907113
Dissolved Chromium (Cr)	ug/L	52	5.0	5907113
Dissolved Cobalt (Co)	ug/L	2.0	0.50	5907113
Dissolved Copper (Cu)	ug/L	4.2	1.0	5907113
Dissolved Lead (Pb)	ug/L	<0.50	0.50	5907113
Dissolved Molybdenum (Mo)	ug/L	5.5	0.50	5907113
Dissolved Nickel (Ni)	ug/L	39	1.0	5907113
Dissolved Selenium (Se)	ug/L	<2.0	2.0	5907113
Dissolved Silver (Ag)	ug/L	<0.10	0.10	5907113
Dissolved Sodium (Na)	ug/L	100000	100	5907113
Dissolved Thallium (Tl)	ug/L	<0.050	0.050	5907113
Dissolved Uranium (U)	ug/L	1.7	0.10	5907113
Dissolved Vanadium (V)	ug/L	1.3	0.50	5907113
Dissolved Zinc (Zn)	ug/L	<5.0	5.0	5907113
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

O.REG 153 PAHS (WATER)

Maxxam ID		IQE276		
Sampling Date		2018/12/27 08:40		
COC Number		115842		
	UNITS	MW09	RDL	QC Batch
Calculated Parameters				
Methylnaphthalene, 2-(1-)	ug/L	<0.071	0.071	5905840
Polyaromatic Hydrocarbons				
Acenaphthene	ug/L	<0.050	0.050	5911171
Acenaphthylene	ug/L	<0.050	0.050	5911171
Anthracene	ug/L	<0.050	0.050	5911171
Benzo(a)anthracene	ug/L	<0.050	0.050	5911171
Benzo(a)pyrene	ug/L	<0.010	0.010	5911171
Benzo(b/j)fluoranthene	ug/L	<0.050	0.050	5911171
Benzo(g,h,i)perylene	ug/L	<0.050	0.050	5911171
Benzo(k)fluoranthene	ug/L	<0.050	0.050	5911171
Chrysene	ug/L	<0.050	0.050	5911171
Dibenz(a,h)anthracene	ug/L	<0.050	0.050	5911171
Fluoranthene	ug/L	<0.050	0.050	5911171
Fluorene	ug/L	<0.050	0.050	5911171
Indeno(1,2,3-cd)pyrene	ug/L	<0.050	0.050	5911171
1-Methylnaphthalene	ug/L	<0.050	0.050	5911171
2-Methylnaphthalene	ug/L	<0.050	0.050	5911171
Naphthalene	ug/L	<0.050	0.050	5911171
Phenanthrene	ug/L	<0.030	0.030	5911171
Pyrene	ug/L	<0.050	0.050	5911171
Surrogate Recovery (%)				
D10-Anthracene	%	101		5911171
D14-Terphenyl (FS)	%	93		5911171
D8-Acenaphthylene	%	96		5911171
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

Maxxam Job #: B8Y4651
Report Date: 2019/01/04

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (WATER)

Maxxam ID		IQE276		
Sampling Date		2018/12/27 08:40		
COC Number		115842		
	UNITS	MW09	RDL	QC Batch
Calculated Parameters				
1,3-Dichloropropene (cis+trans)	ug/L	<0.50	0.50	5905784
Volatile Organics				
Acetone (2-Propanone)	ug/L	<10	10	5906211
Benzene	ug/L	<0.20	0.20	5906211
Bromodichloromethane	ug/L	<0.50	0.50	5906211
Bromoform	ug/L	<1.0	1.0	5906211
Bromomethane	ug/L	<0.50	0.50	5906211
Carbon Tetrachloride	ug/L	<0.20	0.20	5906211
Chlorobenzene	ug/L	<0.20	0.20	5906211
Chloroform	ug/L	0.44	0.20	5906211
Dibromochloromethane	ug/L	<0.50	0.50	5906211
1,2-Dichlorobenzene	ug/L	<0.50	0.50	5906211
1,3-Dichlorobenzene	ug/L	<0.50	0.50	5906211
1,4-Dichlorobenzene	ug/L	<0.50	0.50	5906211
Dichlorodifluoromethane (FREON 12)	ug/L	<1.0	1.0	5906211
1,1-Dichloroethane	ug/L	8.5	0.20	5906211
1,2-Dichloroethane	ug/L	<0.50	0.50	5906211
1,1-Dichloroethylene	ug/L	16	0.20	5906211
cis-1,2-Dichloroethylene	ug/L	4.2	0.50	5906211
trans-1,2-Dichloroethylene	ug/L	<0.50	0.50	5906211
1,2-Dichloropropane	ug/L	<0.20	0.20	5906211
cis-1,3-Dichloropropene	ug/L	<0.30	0.30	5906211
trans-1,3-Dichloropropene	ug/L	<0.40	0.40	5906211
Ethylbenzene	ug/L	<0.20	0.20	5906211
Ethylene Dibromide	ug/L	<0.20	0.20	5906211
Hexane	ug/L	<1.0	1.0	5906211
Methylene Chloride(Dichloromethane)	ug/L	<2.0	2.0	5906211
Methyl Ethyl Ketone (2-Butanone)	ug/L	<10	10	5906211
Methyl Isobutyl Ketone	ug/L	<5.0	5.0	5906211
Methyl t-butyl ether (MTBE)	ug/L	<0.50	0.50	5906211
Styrene	ug/L	<0.50	0.50	5906211
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

O.REG 153 VOCS BY HS & F1-F4 (WATER)

Maxxam ID		IQE276		
Sampling Date		2018/12/27 08:40		
COC Number		115842		
	UNITS	MW09	RDL	QC Batch
1,1,1,2-Tetrachloroethane	ug/L	<0.50	0.50	5906211
1,1,2,2-Tetrachloroethane	ug/L	<0.50	0.50	5906211
Tetrachloroethylene	ug/L	<0.20	0.20	5906211
Toluene	ug/L	<0.20	0.20	5906211
1,1,1-Trichloroethane	ug/L	33	0.20	5906211
1,1,2-Trichloroethane	ug/L	<0.50	0.50	5906211
Trichloroethylene	ug/L	17	0.20	5906211
Trichlorofluoromethane (FREON 11)	ug/L	<0.50	0.50	5906211
Vinyl Chloride	ug/L	<0.20	0.20	5906211
p+m-Xylene	ug/L	<0.20	0.20	5906211
o-Xylene	ug/L	<0.20	0.20	5906211
Total Xylenes	ug/L	<0.20	0.20	5906211
F1 (C6-C10)	ug/L	31 (1)	25	5906211
F1 (C6-C10) - BTEX	ug/L	31	25	5906211
F2-F4 Hydrocarbons				
F2 (C10-C16 Hydrocarbons)	ug/L	<100	100	5911182
F3 (C16-C34 Hydrocarbons)	ug/L	<200	200	5911182
F4 (C34-C50 Hydrocarbons)	ug/L	<200	200	5911182
Reached Baseline at C50	ug/L	Yes		5911182
Surrogate Recovery (%)				
o-Terphenyl	%	118		5911182
4-Bromofluorobenzene	%	96		5906211
D4-1,2-Dichloroethane	%	109		5906211
D8-Toluene	%	103		5906211
RDL = Reportable Detection Limit QC Batch = Quality Control Batch (1) Result reported was due to chlorinated compounds eluting inside the F1 range.				

Maxxam Job #: B8Y4651
Report Date: 2019/01/04

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IQE276
Sample ID: MW09
Matrix: Water

Collected: 2018/12/27
Shipped:
Received: 2018/12/27

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5905840	N/A	2019/01/03	Automated Statchk
1,3-Dichloropropene Sum	CALC	5905784	N/A	2019/01/03	Automated Statchk
Chromium (VI) in Water	IC	5904307	N/A	2019/01/02	Lang Le
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5911182	2019/01/02	2019/01/02	Zhiyue (Frank) Zhu
Mercury	CV/AA	5912112	2019/01/03	2019/01/03	Medhat Nasr
Dissolved Metals by ICPMS	ICP/MS	5907113	N/A	2018/12/28	Thao Nguyen
PAH Compounds in Water by GC/MS (SIM)	GC/MS	5911171	2019/01/02	2019/01/03	Mitesh Raj
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5906211	N/A	2019/01/01	Karen Hughes

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Maxxam Job #: B8Y4651
Report Date: 2019/01/04

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	-0.3°C
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Results relate only to the items tested.

QUALITY ASSURANCE REPORT

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5906211	4-Bromofluorobenzene	2018/12/31	100	70 - 130	100	70 - 130	98	%		
5906211	D4-1,2-Dichloroethane	2018/12/31	111	70 - 130	109	70 - 130	108	%		
5906211	D8-Toluene	2018/12/31	100	70 - 130	99	70 - 130	101	%		
5911171	D10-Anthracene	2019/01/02	100	50 - 130	98	50 - 130	97	%		
5911171	D14-Terphenyl (FS)	2019/01/02	96	50 - 130	95	50 - 130	93	%		
5911171	D8-Acenaphthylene	2019/01/02	94	50 - 130	92	50 - 130	92	%		
5911182	o-Terphenyl	2019/01/02	120	60 - 130	122	60 - 130	118	%		
5904307	Chromium (VI)	2019/01/02	102	80 - 120	103	80 - 120	<0.50	ug/L	NC	20
5906211	1,1,1,2-Tetrachloroethane	2018/12/31	87	70 - 130	89	70 - 130	<0.50	ug/L	NC	30
5906211	1,1,1-Trichloroethane	2018/12/31	91	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5906211	1,1,2,2-Tetrachloroethane	2018/12/31	93	70 - 130	97	70 - 130	<0.50	ug/L	NC	30
5906211	1,1,2-Trichloroethane	2018/12/31	100	70 - 130	100	70 - 130	<0.50	ug/L	NC	30
5906211	1,1-Dichloroethane	2018/12/31	96	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5906211	1,1-Dichloroethylene	2018/12/31	92	70 - 130	96	70 - 130	<0.20	ug/L	NC	30
5906211	1,2-Dichlorobenzene	2018/12/31	84	70 - 130	88	70 - 130	<0.50	ug/L	NC	30
5906211	1,2-Dichloroethane	2018/12/31	103	70 - 130	103	70 - 130	<0.50	ug/L	NC	30
5906211	1,2-Dichloropropane	2018/12/31	98	70 - 130	99	70 - 130	<0.20	ug/L	NC	30
5906211	1,3-Dichlorobenzene	2018/12/31	85	70 - 130	88	70 - 130	<0.50	ug/L	NC	30
5906211	1,4-Dichlorobenzene	2018/12/31	85	70 - 130	88	70 - 130	<0.50	ug/L	NC	30
5906211	Acetone (2-Propanone)	2018/12/31	112	60 - 140	109	60 - 140	<10	ug/L	NC	30
5906211	Benzene	2018/12/31	90	70 - 130	91	70 - 130	<0.20	ug/L	NC	30
5906211	Bromodichloromethane	2018/12/31	89	70 - 130	90	70 - 130	<0.50	ug/L	NC	30
5906211	Bromoform	2018/12/31	87	70 - 130	89	70 - 130	<1.0	ug/L	NC	30
5906211	Bromomethane	2018/12/31	88	60 - 140	89	60 - 140	<0.50	ug/L	NC	30
5906211	Carbon Tetrachloride	2018/12/31	88	70 - 130	91	70 - 130	<0.20	ug/L	NC	30
5906211	Chlorobenzene	2018/12/31	86	70 - 130	87	70 - 130	<0.20	ug/L	NC	30
5906211	Chloroform	2018/12/31	94	70 - 130	95	70 - 130	<0.20	ug/L	NC	30
5906211	cis-1,2-Dichloroethylene	2018/12/31	92	70 - 130	93	70 - 130	<0.50	ug/L	NC	30
5906211	cis-1,3-Dichloropropene	2018/12/31	98	70 - 130	95	70 - 130	<0.30	ug/L	NC	30
5906211	Dibromochloromethane	2018/12/31	88	70 - 130	89	70 - 130	<0.50	ug/L	NC	30
5906211	Dichlorodifluoromethane (FREON 12)	2018/12/31	97	60 - 140	101	60 - 140	<1.0	ug/L	NC	30
5906211	Ethylbenzene	2018/12/31	88	70 - 130	90	70 - 130	<0.20	ug/L	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5906211	Ethylene Dibromide	2018/12/31	94	70 - 130	92	70 - 130	<0.20	ug/L	NC	30
5906211	F1 (C6-C10) - BTEX	2018/12/31					<25	ug/L	NC	30
5906211	F1 (C6-C10)	2018/12/31	82	60 - 140	90	60 - 140	<25	ug/L	NC	30
5906211	Hexane	2018/12/31	93	70 - 130	98	70 - 130	<1.0	ug/L	NC	30
5906211	Methyl Ethyl Ketone (2-Butanone)	2018/12/31	118	60 - 140	117	60 - 140	<1.0	ug/L	NC	30
5906211	Methyl Isobutyl Ketone	2018/12/31	121	70 - 130	125	70 - 130	<5.0	ug/L	NC	30
5906211	Methyl t-butyl ether (MTBE)	2018/12/31	102	70 - 130	102	70 - 130	<0.50	ug/L	NC	30
5906211	Methylene Chloride(Dichloromethane)	2018/12/31	85	70 - 130	85	70 - 130	<2.0	ug/L	NC	30
5906211	o-Xylene	2018/12/31	88	70 - 130	90	70 - 130	<0.20	ug/L	NC	30
5906211	p+m-Xylene	2018/12/31	87	70 - 130	89	70 - 130	<0.20	ug/L	NC	30
5906211	Styrene	2018/12/31	89	70 - 130	92	70 - 130	<0.50	ug/L	NC	30
5906211	Tetrachloroethylene	2018/12/31	79	70 - 130	80	70 - 130	<0.20	ug/L	NC	30
5906211	Toluene	2018/12/31	85	70 - 130	85	70 - 130	<0.20	ug/L	NC	30
5906211	Total Xylenes	2018/12/31					<0.20	ug/L	NC	30
5906211	trans-1,2-Dichloroethylene	2018/12/31	85	70 - 130	88	70 - 130	<0.50	ug/L	NC	30
5906211	trans-1,3-Dichloropropene	2018/12/31	97	70 - 130	91	70 - 130	<0.40	ug/L	NC	30
5906211	Trichloroethylene	2018/12/31	86	70 - 130	88	70 - 130	<0.20	ug/L	NC	30
5906211	Trichlorofluoromethane (FREON 11)	2018/12/31	90	70 - 130	93	70 - 130	<0.50	ug/L	NC	30
5906211	Vinyl Chloride	2018/12/31	89	70 - 130	93	70 - 130	<0.20	ug/L	NC	30
5907113	Dissolved Antimony (Sb)	2018/12/28	94	80 - 120	101	80 - 120	<0.50	ug/L	NC	20
5907113	Dissolved Arsenic (As)	2018/12/28	92	80 - 120	99	80 - 120	<1.0	ug/L	2.7	20
5907113	Dissolved Barium (Ba)	2018/12/28	88	80 - 120	97	80 - 120	<2.0	ug/L	4.5	20
5907113	Dissolved Beryllium (Be)	2018/12/28	93	80 - 120	98	80 - 120	<0.50	ug/L	NC	20
5907113	Dissolved Boron (B)	2018/12/28	91	80 - 120	99	80 - 120	<1.0	ug/L	1.5	20
5907113	Dissolved Cadmium (Cd)	2018/12/28	92	80 - 120	100	80 - 120	<0.10	ug/L	NC	20
5907113	Dissolved Chromium (Cr)	2018/12/28	91	80 - 120	100	80 - 120	<5.0	ug/L	12	20
5907113	Dissolved Cobalt (Co)	2018/12/28	91	80 - 120	100	80 - 120	<0.50	ug/L	14	20
5907113	Dissolved Copper (Cu)	2018/12/28	91	80 - 120	98	80 - 120	<1.0	ug/L	NC	20
5907113	Dissolved Lead (Pb)	2018/12/28	89	80 - 120	97	80 - 120	<0.50	ug/L	2.3	20
5907113	Dissolved Molybdenum (Mo)	2018/12/28	94	80 - 120	101	80 - 120	<0.50	ug/L	0.79	20
5907113	Dissolved Nickel (Ni)	2018/12/28	89	80 - 120	100	80 - 120	<1.0	ug/L	NC	20
5907113	Dissolved Selenium (Se)	2018/12/28	91	80 - 120	96	80 - 120	<2.0	ug/L	NC	20

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5907113	Dissolved Silver (Ag)	2018/12/28	91	80 - 120	99	80 - 120	<0.10	ug/L	NC	20
5907113	Dissolved Sodium (Na)	2018/12/28	90	80 - 120	98	80 - 120	<100	ug/L	0.14	20
5907113	Dissolved Thallium (Tl)	2018/12/28	89	80 - 120	96	80 - 120	<0.050	ug/L	NC	20
5907113	Dissolved Uranium (U)	2018/12/28	88	80 - 120	94	80 - 120	<0.10	ug/L	3.9	20
5907113	Dissolved Vanadium (V)	2018/12/28	92	80 - 120	99	80 - 120	<0.50	ug/L	4.6	20
5907113	Dissolved Zinc (Zn)	2018/12/28	91	80 - 120	100	80 - 120	<5.0	ug/L	17	20
5911171	1-Methylnaphthalene	2019/01/02	101	50 - 130	98	50 - 130	<0.050	ug/L	NC	30
5911171	2-Methylnaphthalene	2019/01/02	91	50 - 130	88	50 - 130	<0.050	ug/L	NC	30
5911171	Acenaphthene	2019/01/02	90	50 - 130	90	50 - 130	<0.050	ug/L	NC	30
5911171	Acenaphthylene	2019/01/02	86	50 - 130	86	50 - 130	<0.050	ug/L	NC	30
5911171	Anthracene	2019/01/02	87	50 - 130	90	50 - 130	<0.050	ug/L	NC	30
5911171	Benzo(a)anthracene	2019/01/02	89	50 - 130	93	50 - 130	<0.050	ug/L	NC	30
5911171	Benzo(a)pyrene	2019/01/02	89	50 - 130	93	50 - 130	<0.010	ug/L	NC	30
5911171	Benzo(b,f)fluoranthene	2019/01/02	91	50 - 130	96	50 - 130	<0.050	ug/L	NC	30
5911171	Benzo(g,h,i)perylene	2019/01/02	87	50 - 130	90	50 - 130	<0.050	ug/L	NC	30
5911171	Benzo(k)fluoranthene	2019/01/02	92	50 - 130	91	50 - 130	<0.050	ug/L	NC	30
5911171	Chrysene	2019/01/02	92	50 - 130	95	50 - 130	<0.050	ug/L	NC	30
5911171	Dibenz(a,h)anthracene	2019/01/02	81	50 - 130	83	50 - 130	<0.050	ug/L	NC	30
5911171	Fluoranthene	2019/01/02	95	50 - 130	98	50 - 130	<0.050	ug/L	NC	30
5911171	Fluorene	2019/01/02	88	50 - 130	90	50 - 130	<0.050	ug/L	NC	30
5911171	Indeno(1,2,3-cd)pyrene	2019/01/02	89	50 - 130	92	50 - 130	<0.050	ug/L	NC	30
5911171	Naphthalene	2019/01/02	86	50 - 130	84	50 - 130	<0.050	ug/L	NC	30
5911171	Phenanthrene	2019/01/02	92	50 - 130	94	50 - 130	<0.030	ug/L	5.7	30
5911171	Pyrene	2019/01/02	97	50 - 130	101	50 - 130	<0.050	ug/L	NC	30
5911182	F2 (C10-C16 Hydrocarbons)	2019/01/02	102	50 - 130	100	60 - 130	<100	ug/L	NC	30
5911182	F3 (C16-C34 Hydrocarbons)	2019/01/02	99	50 - 130	101	60 - 130	<200	ug/L	NC	30
5911182	F4 (C34-C50 Hydrocarbons)	2019/01/02	102	50 - 130	103	60 - 130	<200	ug/L	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

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QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5912112	Mercury (Hg)	2019/01/03	97	75 - 125	89	80 - 120	<0.1	ug/L	NC	20

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

Maxxam Job #: B8Y4651
Report Date: 2019/01/04

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).



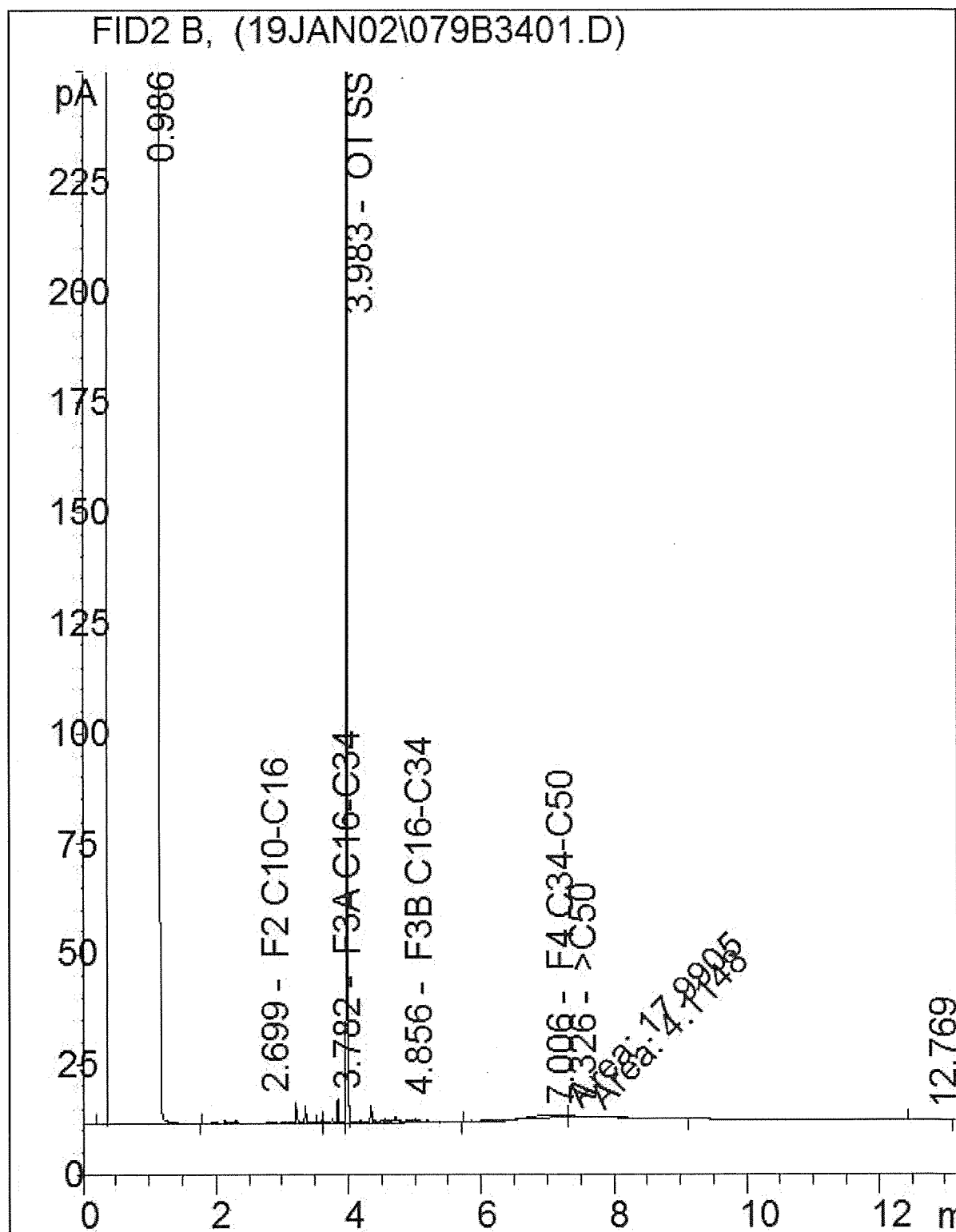
Anastassia Hamanov, Scientific Specialist

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Maxxam Job #: B8Y4651
Report Date: 2019/01/04
Maxxam Sample: IQE276

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE, TORONTO, ON
Client ID: MW09

Petroleum Hydrocarbons F2-F4 in Water Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
 Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
 Your C.O.C. #: C#697178-01-01

Attention: Frank Schlaefli

Pinchin Ltd
 2470 Milltower Crt
 Mississauga, ON
 CANADA L5N 7W5

Report Date: 2018/12/28
 Report #: R5541480
 Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y1842

Received: 2018/12/20, 16:30

Sample Matrix: Water
 # Samples Received: 2

Analyses	Quantity	Date	Date	Laboratory Method	Reference
		Extracted	Analyzed		
1,3-Dichloropropene Sum	2	N/A	2018/12/27		EPA 8260C m
Petroleum Hydrocarbons F2-F4 in Water (1)	2	2018/12/24	2018/12/27	CAM SOP-00316	CCME PHC-CWS m
Volatile Organic Compounds and F1 PHCs	2	N/A	2018/12/25	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data reported using validated cold solvent extraction instead of Soxhlet extraction.

Encryption Key



Your Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Your C.O.C. #: C#697178-01-01

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/28
Report #: R5541480
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y1842

Received: 2018/12/20, 16:30

Please direct all questions regarding this Certificate of Analysis to your Project Manager.

Antonella Brasil, Senior Project Manager

Email: ABrasil@maxxam.ca

Phone# (905)817-5817

=====

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

O.REG 153 VOCS BY HS & F1-F4 (WATER)

Maxxam ID		IPM617	IPM618		
Sampling Date		2018/12/18 11:35	2018/12/18 14:15		
COC Number		C#697178-01-01	C#697178-01-01		
	UNITS	MW01	MW04	RDL	QC Batch
Calculated Parameters					
1,3-Dichloropropene (cis+trans)	ug/L	<0.50	<0.50	0.50	5899289
Volatile Organics					
Acetone (2-Propanone)	ug/L	<10	<10	10	5901231
Benzene	ug/L	<0.20	<0.20	0.20	5901231
Bromodichloromethane	ug/L	<0.50	1.1	0.50	5901231
Bromoform	ug/L	<1.0	<1.0	1.0	5901231
Bromomethane	ug/L	<0.50	<0.50	0.50	5901231
Carbon Tetrachloride	ug/L	<0.20	<0.20	0.20	5901231
Chlorobenzene	ug/L	<0.20	<0.20	0.20	5901231
Chloroform	ug/L	<0.20	1.1	0.20	5901231
Dibromochloromethane	ug/L	<0.50	0.71	0.50	5901231
1,2-Dichlorobenzene	ug/L	<0.50	<0.50	0.50	5901231
1,3-Dichlorobenzene	ug/L	<0.50	<0.50	0.50	5901231
1,4-Dichlorobenzene	ug/L	<0.50	<0.50	0.50	5901231
Dichlorodifluoromethane (FREON 12)	ug/L	<1.0	<1.0	1.0	5901231
1,1-Dichloroethane	ug/L	9.6	0.43	0.20	5901231
1,2-Dichloroethane	ug/L	<0.50	<0.50	0.50	5901231
1,1-Dichloroethylene	ug/L	14	0.22	0.20	5901231
cis-1,2-Dichloroethylene	ug/L	63	6.2	0.50	5901231
trans-1,2-Dichloroethylene	ug/L	<0.50	0.55	0.50	5901231
1,2-Dichloropropane	ug/L	<0.20	<0.20	0.20	5901231
cis-1,3-Dichloropropene	ug/L	<0.30	<0.30	0.30	5901231
trans-1,3-Dichloropropene	ug/L	<0.40	<0.40	0.40	5901231
Ethylbenzene	ug/L	<0.20	<0.20	0.20	5901231
Ethylene Dibromide	ug/L	<0.20	<0.20	0.20	5901231
Hexane	ug/L	<1.0	<1.0	1.0	5901231
Methylene Chloride(Dichloromethane)	ug/L	<2.0	<2.0	2.0	5901231
Methyl Ethyl Ketone (2-Butanone)	ug/L	<10	<10	10	5901231
Methyl Isobutyl Ketone	ug/L	<5.0	<5.0	5.0	5901231
Methyl t-butyl ether (MTBE)	ug/L	<0.50	<0.50	0.50	5901231
Styrene	ug/L	<0.50	<0.50	0.50	5901231
RDL = Reportable Detection Limit					
QC Batch = Quality Control Batch					

Maxxam Job #: B8Y1842
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 VOCs BY HS & F1-F4 (WATER)

Maxxam ID		IPM617	IPM618		
Sampling Date		2018/12/18 11:35	2018/12/18 14:15		
COC Number		C#697178-01-01	C#697178-01-01		
	UNITS	MW01	MW04	RDL	QC Batch
1,1,1,2-Tetrachloroethane	ug/L	<0.50	<0.50	0.50	5901231
1,1,2,2-Tetrachloroethane	ug/L	<0.50	<0.50	0.50	5901231
Tetrachloroethylene	ug/L	<0.20	<0.20	0.20	5901231
Toluene	ug/L	0.39	<0.20	0.20	5901231
1,1,1-Trichloroethane	ug/L	1.6	1.6	0.20	5901231
1,1,2-Trichloroethane	ug/L	<0.50	<0.50	0.50	5901231
Trichloroethylene	ug/L	64	14	0.20	5901231
Trichlorofluoromethane (FREON 11)	ug/L	<0.50	<0.50	0.50	5901231
Vinyl Chloride	ug/L	<0.20	<0.20	0.20	5901231
p+m-Xylene	ug/L	<0.20	<0.20	0.20	5901231
o-Xylene	ug/L	<0.20	<0.20	0.20	5901231
Total Xylenes	ug/L	<0.20	<0.20	0.20	5901231
F1 (C6-C10)	ug/L	<25	<25	25	5901231
F1 (C6-C10) - BTEX	ug/L	<25	<25	25	5901231
F2-F4 Hydrocarbons					
F2 (C10-C16 Hydrocarbons)	ug/L	<100	<100	100	5904234
F3 (C16-C34 Hydrocarbons)	ug/L	<200	<200	200	5904234
F4 (C34-C50 Hydrocarbons)	ug/L	<200	<200	200	5904234
Reached Baseline at C50	ug/L	Yes	Yes		5904234
Surrogate Recovery (%)					
o-Terphenyl	%	130	129		5904234
4-Bromofluorobenzene	%	100	99		5901231
D4-1,2-Dichloroethane	%	105	104		5901231
D8-Toluene	%	102	102		5901231
RDL = Reportable Detection Limit					
QC Batch = Quality Control Batch					

Maxxam Job #: B8Y1842
 Report Date: 2018/12/28

Pinchin Ltd
 Client Project #: 232203
 Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPM617
Sample ID: MW01
Matrix: Water

Collected: 2018/12/18
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5899289	N/A	2018/12/27	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5904234	2018/12/24	2018/12/27	Zhiyue (Frank) Zhu
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5901231	N/A	2018/12/25	John Wu

Maxxam ID: IPM618
Sample ID: MW04
Matrix: Water

Collected: 2018/12/18
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5899289	N/A	2018/12/27	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5904234	2018/12/24	2018/12/27	Zhiyue (Frank) Zhu
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5901231	N/A	2018/12/25	John Wu

Maxxam Job #: B8Y1842
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	1.3°C
Package 2	2.3°C

Results relate only to the items tested.



Maxxam Job #: 88Y1842
Report Date: 2018/12/28

QUALITY ASSURANCE REPORT

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5901231	4-Bromofluorobenzene	2018/12/24	102	70 - 130	101	70 - 130	99	%		
5901231	D4-1,2-Dichloroethane	2018/12/24	106	70 - 130	104	70 - 130	103	%		
5901231	D8-Toluene	2018/12/24	102	70 - 130	102	70 - 130	102	%		
5904234	o-Terphenyl	2018/12/27	119	60 - 130	119	60 - 130	116	%		
5901231	1,1,1,2-Tetrachloroethane	2018/12/25	97	70 - 130	97	70 - 130	<0.50	ug/L	NC	30
5901231	1,1,1-Trichloroethane	2018/12/25	94	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5901231	1,1,2,2-Tetrachloroethane	2018/12/25	103	70 - 130	103	70 - 130	<0.50	ug/L	NC	30
5901231	1,1,2-Trichloroethane	2018/12/25	104	70 - 130	103	70 - 130	<0.50	ug/L	NC	30
5901231	1,1-Dichloroethane	2018/12/25	98	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5901231	1,1-Dichloroethylene	2018/12/25	94	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5901231	1,2-Dichlorobenzene	2018/12/25	96	70 - 130	95	70 - 130	<0.50	ug/L	NC	30
5901231	1,2-Dichloroethane	2018/12/25	103	70 - 130	101	70 - 130	<0.50	ug/L	NC	30
5901231	1,2-Dichloropropane	2018/12/25	101	70 - 130	101	70 - 130	<0.20	ug/L	NC	30
5901231	1,3-Dichlorobenzene	2018/12/25	96	70 - 130	96	70 - 130	<0.50	ug/L	NC	30
5901231	1,4-Dichlorobenzene	2018/12/25	96	70 - 130	96	70 - 130	<0.50	ug/L	NC	30
5901231	Acetone (2-Propanone)	2018/12/25	111	60 - 140	111	60 - 140	<10	ug/L	NC	30
5901231	Benzene	2018/12/25	95	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5901231	Bromodichloromethane	2018/12/25	94	70 - 130	91	70 - 130	<0.50	ug/L	NC	30
5901231	Bromoform	2018/12/25	100	70 - 130	99	70 - 130	<1.0	ug/L	NC	30
5901231	Bromomethane	2018/12/25	92	60 - 140	90	60 - 140	<0.50	ug/L	NC	30
5901231	Carbon Tetrachloride	2018/12/25	91	70 - 130	91	70 - 130	<0.20	ug/L	NC	30
5901231	Chlorobenzene	2018/12/25	96	70 - 130	95	70 - 130	<0.20	ug/L	NC	30
5901231	Chloroform	2018/12/25	97	70 - 130	96	70 - 130	<0.20	ug/L	NC	30
5901231	cis-1,2-Dichloroethylene	2018/12/25	97	70 - 130	96	70 - 130	<0.50	ug/L	NC	30
5901231	cis-1,3-Dichloropropene	2018/12/25	103	70 - 130	99	70 - 130	<0.30	ug/L	NC	30
5901231	Dibromochloromethane	2018/12/25	100	70 - 130	98	70 - 130	<0.50	ug/L	NC	30
5901231	Dichlorodifluoromethane (FREON 12)	2018/12/25	98	60 - 140	98	60 - 140	<1.0	ug/L	NC	30
5901231	Ethylbenzene	2018/12/25	98	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5901231	Ethylene Dibromide	2018/12/25	105	70 - 130	104	70 - 130	<0.20	ug/L	NC	30
5901231	FI (C6-C10) - BTEX	2018/12/25					<25	ug/L	NC	30
5901231	FI (C6-C10)	2018/12/25	91	60 - 140	90	60 - 140	<25	ug/L	NC	30
5901231	Hexane	2018/12/25	97	70 - 130	97	70 - 130	<1.0	ug/L	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5901231	Methyl Ethyl Ketone (2-Butanone)	2018/12/25	118	60 - 140	119	60 - 140	<10	ug/L	NC	30
5901231	Methyl Isobutyl Ketone	2018/12/25	124	70 - 130	123	70 - 130	<5.0	ug/L	NC	30
5901231	Methyl t-butyl ether (MTBE)	2018/12/25	105	70 - 130	105	70 - 130	<0.50	ug/L	NC	30
5901231	Methylene Chloride(Dichloromethane)	2018/12/25	88	70 - 130	87	70 - 130	<2.0	ug/L	NC	30
5901231	o-Xylene	2018/12/25	98	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5901231	p+m-Xylene	2018/12/25	97	70 - 130	97	70 - 130	<0.20	ug/L	NC	30
5901231	Styrene	2018/12/25	102	70 - 130	102	70 - 130	<0.50	ug/L	NC	30
5901231	Tetrachloroethylene	2018/12/25	89	70 - 130	89	70 - 130	<0.20	ug/L	NC	30
5901231	Toluene	2018/12/25	94	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5901231	Total Xylenes	2018/12/25					<0.20	ug/L	NC	30
5901231	trans-1,2-Dichloroethylene	2018/12/25	91	70 - 130	90	70 - 130	<0.50	ug/L	NC	30
5901231	trans-1,3-Dichloropropene	2018/12/25	107	70 - 130	101	70 - 130	<0.40	ug/L	NC	30
5901231	Trichloroethylene	2018/12/25	92	70 - 130	92	70 - 130	<0.20	ug/L	NC	30
5901231	Trichlorofluoromethane (FREON 11)	2018/12/25	92	70 - 130	91	70 - 130	<0.50	ug/L	NC	30
5901231	Vinyl Chloride	2018/12/25	94	70 - 130	94	70 - 130	<0.20	ug/L	NC	30
5904234	F2 (C10-C16 Hydrocarbons)	2018/12/27	112	50 - 130	106	60 - 130	<100	ug/L	NC	30
5904234	F3 (C16-C34 Hydrocarbons)	2018/12/27	112	50 - 130	108	60 - 130	<200	ug/L	NC	30
5904234	F4 (C34-C50 Hydrocarbons)	2018/12/27	107	50 - 130	100	60 - 130	<200	ug/L	NC	30

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.


NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

Maxxam Job #: B8Y1842
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).

Ewa Pranjic


Ewa Pranjic, M.Sc., C.Chem, Scientific Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

CHAIN OF CUSTODY RECORD

Page 1 of 1

INVOICE TO: Maxxam Analytics International Corporation c/o Maxxam Analytics
6740 Campbell Road, Mississauga, Ontario Canada L5N 2L8 Tel: (905) 817-5700 Toll-free 800-503-0266 Fax: (905) 817-5777 www.maxxam.ca

REPORT TO: Pinchin Ltd.
Attention: Frank Schiaeffi
Address: 2470 Milltower Ct
Mississauga, ON L5N 7W5
Tel: (905) 363-0678 Fax: (905) 363-0881
Email: ap@pinchin.com

PROJECT INFORMATION: A70927
Maxxam Job #: 232203
Project: STRICKLAND TREATMENT PLANT
Project Manager: Antonella Brasil
COG #: CA651715-01-01

LABORATORY USE ONLY: Bottle Order #: 68779
Turnaround Time (TAT) Request: **Regular (Standard) TAT:** (will be applied if Rush TAT is not specified)
Standard TAT = 5-7 Working Days for most tests.
Please note: Standard TAT for certain tests such as BOD and Chlorine/urins are > 5 days - contact your Project Manager for details.
Job Specific Rush TAT (if applies to entire submission)
Date Required: _____ Time Required: _____
Rush Confirmation Number: _____
of Boxes: _____

ANALYSIS REQUESTED (PLEASE BE SPECIFIC)

Sample Barcode Label	Sample Location Identification	Date Sampled	Time Sampled	Matrix	Field Filtered (please circle)	Metals / Hg / Cr / VI	VOCS by MS	# jars used and not submitted	Time	Date: (YY/MM/DD)	Time	Temperature (°C) on Receipt	Custody Seal Present	Yes	No
1	MW01	2018/12/12	11:35	GW	NA	X				2018/12/12	11:30	0/1/2			
2	MW04	2018/12/18	14:15	GW	NA	X									
3															
4															
5															
6															
7															
8															
9															
10															

RECEIVED BY: (Signature/Print) KNOX WAGLEY Date: 18/12/20 Time: 10:00
RECEIVED BY: (Signature/Print) Antonella Brasil Date: 2018/12/12 Time: 11:30

LABORATORY USE ONLY: Laboratory Use Only: 20-Dec-18 16:30
Antonella Brasil
B8Y1842
GUS ENV-972

Temperature (°C) on Receipt: 0/1/2
Custody Seal Present: Yes

WHICH: Maxxa Yellow: Client

MOE REGULATED DRINKING WATER OR WATER INTENDED FOR HUMAN CONSUMPTION MUST BE SUBMITTED ON THE MAXXAM DRINKING WATER CHAIN OF CUSTODY

Regulation 153 (2911)
 Table 1 ResPak Medium/Fine CCMC Sanitary Sewer Bylaw Other Regulations
 Table 2 IndComm Coarse Reg 558 Storm Sewer Bylaw Reg 558 MISA Municipality
 Table 3 Agri/Other For RSC PWOOD Other
 Table 6 NUTROG Other

Include Criteria on Certificate of Analysis (Y/N)? N

*** UNLESS OTHERWISE AGREED TO IN WRITING, WORK SUBMITTED ON THE CHAIN OF CUSTODY IS SUBJECT TO MAXXAM'S STANDARD TERMS AND CONDITIONS. SIGNING OF THIS CHAIN OF CUSTODY DOCUMENT IS ACKNOWLEDGMENT AND ACCEPTANCE OF OUR TERMS WHICH ARE AVAILABLE FOR VIEWING AT WWW.MAXXAM.CA/TERMS.**
**** IT IS THE RESPONSIBILITY OF THE RELINQUISHER TO ENSURE THE ACCURACY OF THE CHAIN OF CUSTODY RECORD. AN INCOMPLETE CHAIN OF CUSTODY MAY RESULT IN ANALYTICAL TAT DELAYS.**
**** SAMPLE CONTAINER, PRESERVATION, HOLD TIME AND PACKAGE INFORMATION CAN BE VIEWED AT HTTP://MAXXAM.CAMP-CONTENT/UPLOAD/CASSON-LAB-COC-PDF.**

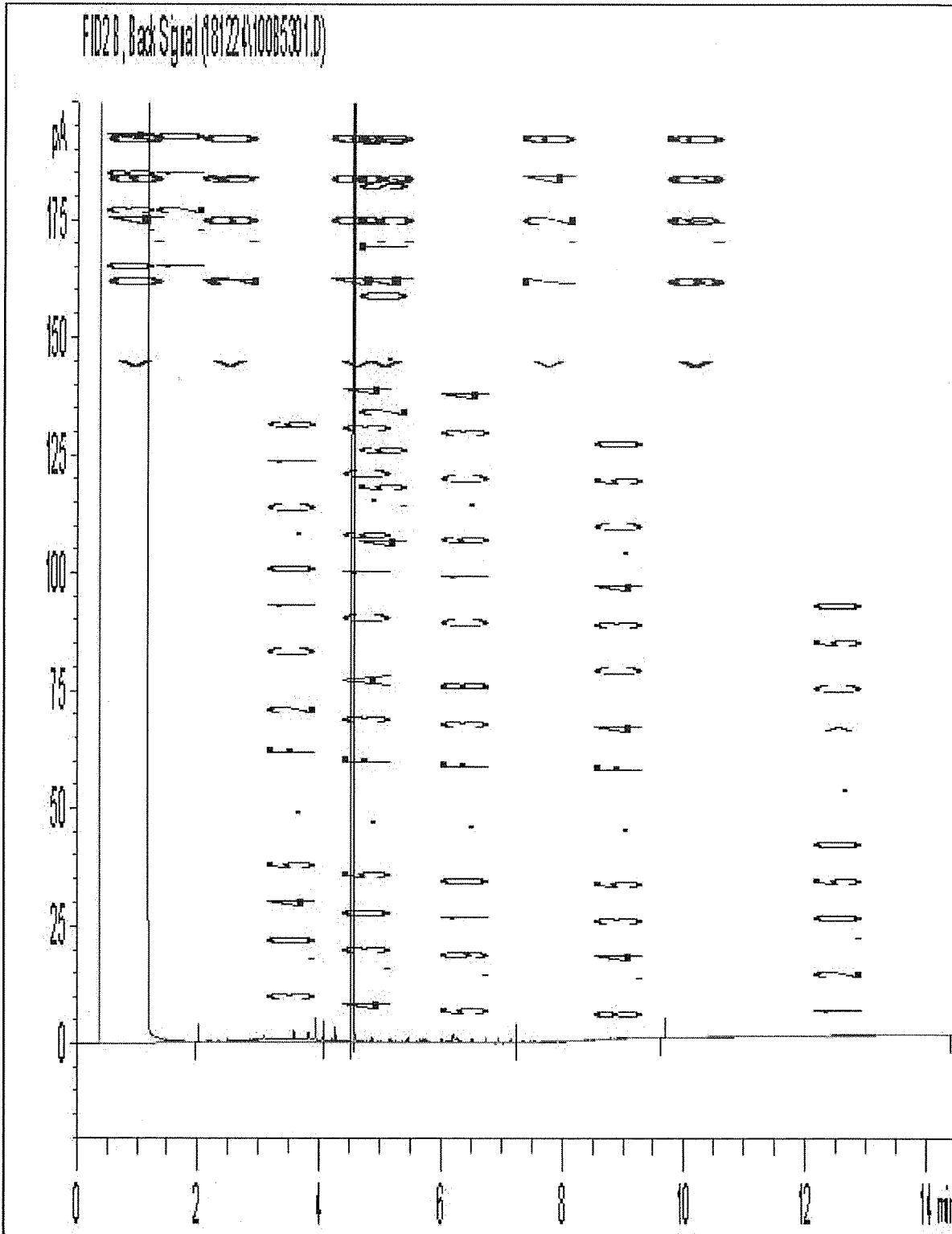
0/1/2

Maxxam Analytics International Corporation c/o Maxxam Analytics

Maxxam Job #: B8Y1842
Report Date: 2018/12/28
Maxxam Sample: IPM617

Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW01

Petroleum Hydrocarbons F2-F4 in Water Chromatogram

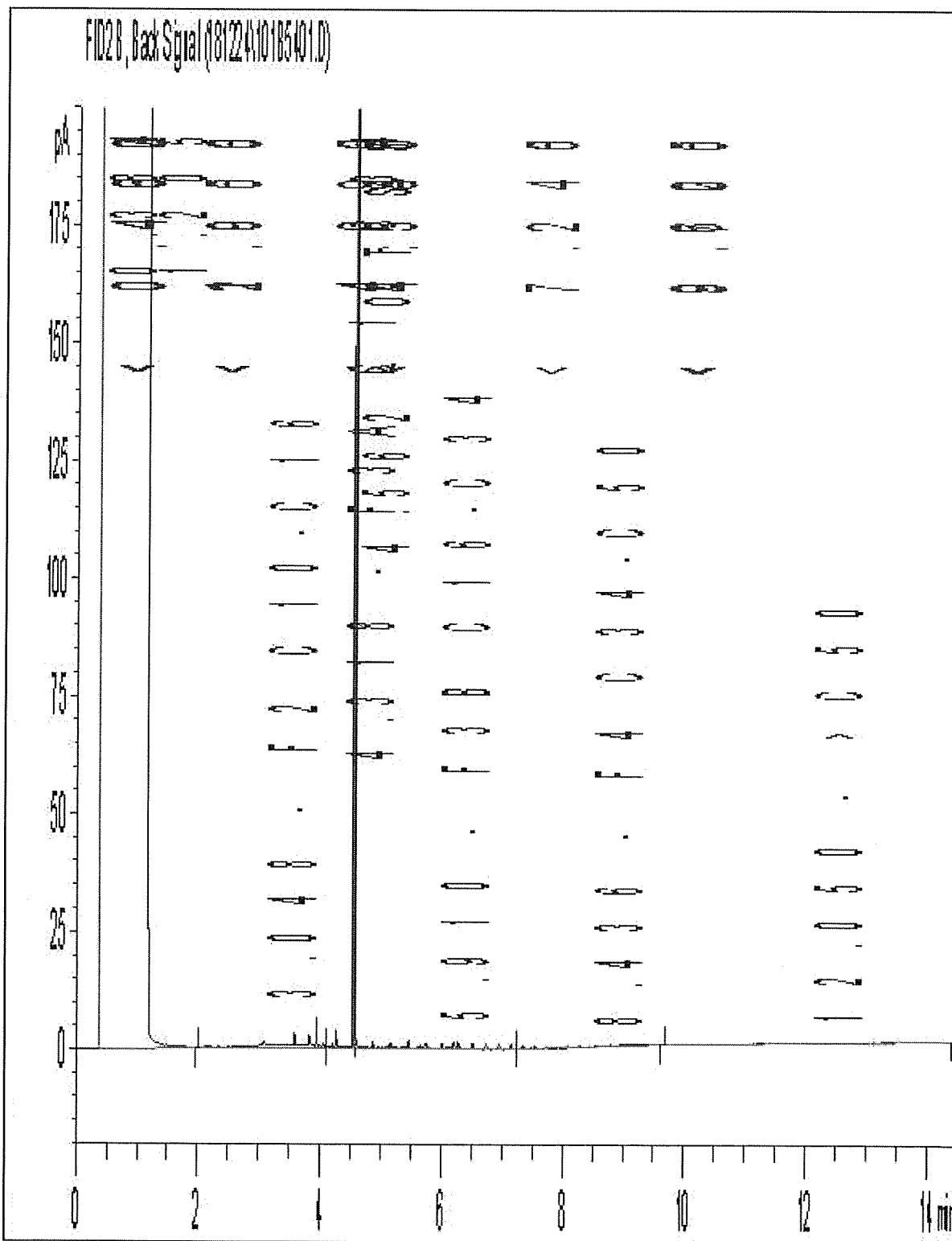


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y1842
Report Date: 2018/12/28
Maxxam Sample: IPM618

Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW04

Petroleum Hydrocarbons F2-F4 in Water Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
 Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
 Your C.O.C. #: 697836-01-01

Attention: Frank Schlaefli

Pinchin Ltd
 2470 Milltower Crt
 Mississauga, ON
 CANADA L5N 7W5

Report Date: 2019/01/02
 Report #: R5545522
 Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y2946

Received: 2018/12/21, 14:22

Sample Matrix: Water
 # Samples Received: 5

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
Methylnaphthalene Sum	1	N/A	2019/01/02	CAM SOP-00301	EPA 8270D m
1,3-Dichloropropene Sum	5	N/A	2018/12/31		EPA 8260C m
Chromium (VI) in Water	1	N/A	2018/12/31	CAM SOP-00436	EPA 7199 m
Petroleum Hydrocarbons F2-F4 in Water (1)	5	2018/12/28	2018/12/31	CAM SOP-00316	CCME PHC-CWS m
Mercury	1	2018/12/28	2018/12/28	CAM SOP-00453	EPA 7470A m
Dissolved Metals by ICPMS	1	N/A	2018/12/28	CAM SOP-00447	EPA 6020B m
PAH Compounds in Water by GC/MS (SIM)	1	2018/12/28	2018/12/29	CAM SOP-00318	EPA 8270D m
Volatile Organic Compounds and F1 PHCs	5	N/A	2018/12/28	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data

Your Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 697836-01-01

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2019/01/02
Report #: R5545522
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y2946

Received: 2018/12/21, 14:22

reported using validated cold solvent extraction instead of Soxhlet extraction.

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.
Antonella Brasil, Senior Project Manager
Email: ABrasil@maxxam.ca
Phone# (905)817-5817

=====
Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

O.REG 153 METALS PACKAGE (WATER)

Maxxam ID		IPS939		
Sampling Date		2018/12/21 10:05		
COC Number		697836-01-01		
	UNITS	MW07	RDL	QC Batch
Metals				
Chromium (VI)	ug/L	<0.50	0.50	5901501
Mercury (Hg)	ug/L	<0.1	0.1	5907243
Dissolved Antimony (Sb)	ug/L	<0.50	0.50	5903826
Dissolved Arsenic (As)	ug/L	<1.0	1.0	5903826
Dissolved Barium (Ba)	ug/L	150	2.0	5903826
Dissolved Beryllium (Be)	ug/L	<0.50	0.50	5903826
Dissolved Boron (B)	ug/L	53	10	5903826
Dissolved Cadmium (Cd)	ug/L	<0.10	0.10	5903826
Dissolved Chromium (Cr)	ug/L	<5.0	5.0	5903826
Dissolved Cobalt (Co)	ug/L	0.84	0.50	5903826
Dissolved Copper (Cu)	ug/L	2.4	1.0	5903826
Dissolved Lead (Pb)	ug/L	0.99	0.50	5903826
Dissolved Molybdenum (Mo)	ug/L	1.9	0.50	5903826
Dissolved Nickel (Ni)	ug/L	4.3	1.0	5903826
Dissolved Selenium (Se)	ug/L	<2.0	2.0	5903826
Dissolved Silver (Ag)	ug/L	<0.10	0.10	5903826
Dissolved Sodium (Na)	ug/L	180000	100	5903826
Dissolved Thallium (Tl)	ug/L	<0.050	0.050	5903826
Dissolved Uranium (U)	ug/L	1.3	0.10	5903826
Dissolved Vanadium (V)	ug/L	1.3	0.50	5903826
Dissolved Zinc (Zn)	ug/L	<5.0	5.0	5903826
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

O.REG 153 PAHS (WATER)

Maxxam ID		IPS939		
Sampling Date		2018/12/21 10:05		
COC Number		697836-01-01		
	UNITS	MW07	RDL	QC Batch
Calculated Parameters				
Methylnaphthalene, 2-(1-)	ug/L	<0.071	0.071	5901536
Polyaromatic Hydrocarbons				
Acenaphthene	ug/L	<0.050	0.050	5907752
Acenaphthylene	ug/L	<0.050	0.050	5907752
Anthracene	ug/L	<0.050	0.050	5907752
Benzo(a)anthracene	ug/L	<0.050	0.050	5907752
Benzo(a)pyrene	ug/L	<0.010	0.010	5907752
Benzo(b/j)fluoranthene	ug/L	<0.050	0.050	5907752
Benzo(g,h,i)perylene	ug/L	<0.050	0.050	5907752
Benzo(k)fluoranthene	ug/L	<0.050	0.050	5907752
Chrysene	ug/L	<0.050	0.050	5907752
Dibenz(a,h)anthracene	ug/L	<0.050	0.050	5907752
Fluoranthene	ug/L	0.074	0.050	5907752
Fluorene	ug/L	<0.050	0.050	5907752
Indeno(1,2,3-cd)pyrene	ug/L	<0.050	0.050	5907752
1-Methylnaphthalene	ug/L	<0.050	0.050	5907752
2-Methylnaphthalene	ug/L	<0.050	0.050	5907752
Naphthalene	ug/L	<0.050	0.050	5907752
Phenanthrene	ug/L	0.037	0.030	5907752
Pyrene	ug/L	<0.050	0.050	5907752
Surrogate Recovery (%)				
D10-Anthracene	%	105		5907752
D14-Terphenyl (FS)	%	84		5907752
D8-Acenaphthylene	%	98		5907752
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

O.REG 153 VOCS BY HS & F1-F4 (WATER)

Maxxam ID		IPS939		IPS940	IPS941	IPS942	IPS943		
Sampling Date		2018/12/21 10:05		2018/12/21 10:40	2018/12/21 11:25	2018/12/21 12:15	2018/12/21 12:55		
COC Number		697836-01-01		697836-01-01	697836-01-01	697836-01-01	697836-01-01		
	UNITS	MW07	QC Batch	MW02	MW05	MW06	MW03	RDL	QC Batch
Calculated Parameters									
1,3-Dichloropropene (cis+trans)	ug/L	<0.50	5901170	<0.50	<0.50	<0.50	<0.50	0.50	5901170
Volatile Organics									
Acetone (2-Propanone)	ug/L	<10	5903721	<10	<10	<10	29	10	5903721
Benzene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	0.59	0.20	5903721
Bromodichloromethane	ug/L	<0.50	5903721	<0.50	<0.50	0.74	<0.50	0.50	5903721
Bromoform	ug/L	<1.0	5903721	<1.0	<1.0	<1.0	<1.0	1.0	5903721
Bromomethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Carbon Tetrachloride	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
Chlorobenzene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
Chloroform	ug/L	<0.20	5903721	<0.20	0.71	0.91	<0.20	0.20	5903721
Dibromochloromethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,2-Dichlorobenzene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,3-Dichlorobenzene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,4-Dichlorobenzene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Dichlorodifluoromethane (FREON 12)	ug/L	<1.0	5903721	<1.0	<1.0	<1.0	<1.0	1.0	5903721
1,1-Dichloroethane	ug/L	<0.20	5903721	<0.20	1.4	1.1	<0.20	0.20	5903721
1,2-Dichloroethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,1-Dichloroethylene	ug/L	<0.20	5903721	<0.20	2.8	0.85	<0.20	0.20	5903721
cis-1,2-Dichloroethylene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	17	0.50	5903721
trans-1,2-Dichloroethylene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,2-Dichloropropane	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
cis-1,3-Dichloropropene	ug/L	<0.30	5903721	<0.30	<0.30	<0.30	<0.30	0.30	5903721
trans-1,3-Dichloropropene	ug/L	<0.40	5903721	<0.40	<0.40	<0.40	<0.40	0.40	5903721
Ethylbenzene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	0.21	0.20	5903721
Ethylene Dibromide	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
Hexane	ug/L	<1.0	5903721	<1.0	<1.0	<1.0	<1.0	1.0	5903721
Methylene Chloride(Dichloromethane)	ug/L	<2.0	5903721	<2.0	<2.0	<2.0	<2.0	2.0	5903721
Methyl Ethyl Ketone (2-Butanone)	ug/L	<10	5903721	<10	<10	<10	22	10	5903721
Methyl Isobutyl Ketone	ug/L	<5.0	5903721	<5.0	<5.0	<5.0	<5.0	5.0	5903721
Methyl t-butyl ether (MTBE)	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Styrene	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
RDL = Reportable Detection Limit									
QC Batch = Quality Control Batch									

Maxxam Job #: B8Y2946
 Report Date: 2019/01/02

Pinchin Ltd
 Client Project #: 232203
 Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (WATER)

Maxxam ID		IPS939		IPS940	IPS941	IPS942	IPS943		
Sampling Date		2018/12/21 10:05		2018/12/21 10:40	2018/12/21 11:25	2018/12/21 12:15	2018/12/21 12:55		
COC Number		697836-01-01		697836-01-01	697836-01-01	697836-01-01	697836-01-01		
	UNITS	MW07	QC Batch	MW02	MW05	MW06	MW03	RDL	QC Batch
1,1,1,2-Tetrachloroethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
1,1,2,2-Tetrachloroethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Tetrachloroethylene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
Toluene	ug/L	0.26	5903721	<0.20	<0.20	<0.20	1.1	0.20	5903721
1,1,1-Trichloroethane	ug/L	<0.20	5903721	<0.20	9.8	2.3	0.60	0.20	5903721
1,1,2-Trichloroethane	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Trichloroethylene	ug/L	<0.20	5903721	<0.20	33	62	5.8	0.20	5903721
Trichlorofluoromethane (FREON 11)	ug/L	<0.50	5903721	<0.50	<0.50	<0.50	<0.50	0.50	5903721
Vinyl Chloride	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
p+m-Xylene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	0.41	0.20	5903721
o-Xylene	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	<0.20	0.20	5903721
Total Xylenes	ug/L	<0.20	5903721	<0.20	<0.20	<0.20	0.41	0.20	5903721
F1 (C6-C10)	ug/L	<25	5903721	<25	<25	<25	<25	25	5903721
F1 (C6-C10) - BTEX	ug/L	<25	5903721	<25	<25	<25	<25	25	5903721
F2-F4 Hydrocarbons									
F2 (C10-C16 Hydrocarbons)	ug/L	<100	5907776	<100	<100	<100	<100	100	5907536
F3 (C16-C34 Hydrocarbons)	ug/L	<200	5907776	500	<200	<200	290	200	5907536
F4 (C34-C50 Hydrocarbons)	ug/L	<200	5907776	<200	<200	<200	<200	200	5907536
Reached Baseline at C50	ug/L	Yes	5907776	Yes	Yes	Yes	Yes		5907536
Surrogate Recovery (%)									
o-Terphenyl	%	135 (1)	5907776	106	110	111	107		5907536
4-Bromofluorobenzene	%	100	5903721	99	99	99	99		5903721
D4-1,2-Dichloroethane	%	108	5903721	106	104	106	108		5903721
D8-Toluene	%	101	5903721	102	102	102	101		5903721
RDL = Reportable Detection Limit QC Batch = Quality Control Batch (1) Recovery or RPD for this parameter is outside control limits. The overall quality control for this analysis meets acceptability criteria.									

Maxxam Job #: B8Y2946
 Report Date: 2019/01/02

Pinchin Ltd
 Client Project #: 232203
 Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPS939
Sample ID: MW07
Matrix: Water

Collected: 2018/12/21
Shipped:
Received: 2018/12/21

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5901536	N/A	2019/01/02	Automated Statchk
1,3-Dichloropropene Sum	CALC	5901170	N/A	2018/12/31	Automated Statchk
Chromium (VI) in Water	IC	5901501	N/A	2018/12/31	Lang Le
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5907776	2018/12/28	2018/12/31	Zhiyue (Frank) Zhu
Mercury	CV/AA	5907243	2018/12/28	2018/12/28	Medhat Nasr
Dissolved Metals by ICPMS	ICP/MS	5903826	N/A	2018/12/28	Thao Nguyen
PAH Compounds in Water by GC/MS (SIM)	GC/MS	5907752	2018/12/28	2018/12/29	Mitesh Raj
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903721	N/A	2018/12/28	Anna Gabrielyan

Maxxam ID: IPS940
Sample ID: MW02
Matrix: Water

Collected: 2018/12/21
Shipped:
Received: 2018/12/21

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901170	N/A	2018/12/31	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5907536	2018/12/28	2018/12/31	(Kent) Maolin Li
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903721	N/A	2018/12/28	Anna Gabrielyan

Maxxam ID: IPS941
Sample ID: MW05
Matrix: Water

Collected: 2018/12/21
Shipped:
Received: 2018/12/21

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901170	N/A	2018/12/31	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5907536	2018/12/28	2018/12/31	(Kent) Maolin Li
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903721	N/A	2018/12/28	Anna Gabrielyan

Maxxam ID: IPS942
Sample ID: MW06
Matrix: Water

Collected: 2018/12/21
Shipped:
Received: 2018/12/21

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901170	N/A	2018/12/31	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5907536	2018/12/28	2018/12/31	(Kent) Maolin Li
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903721	N/A	2018/12/28	Anna Gabrielyan

Maxxam ID: IPS943
Sample ID: MW03
Matrix: Water

Collected: 2018/12/21
Shipped:
Received: 2018/12/21

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901170	N/A	2018/12/31	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Water	GC/FID	5907536	2018/12/28	2018/12/31	(Kent) Maolin Li
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903721	N/A	2018/12/28	Anna Gabrielyan



Maxxam Job #: B8Y2946
Report Date: 2019/01/02

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1

1.3°C

The following sediment comments applies to all samples except for sample MW06:

All 100mL amber glass bottles for F2-F4 and PAH analyses contained visible sediment, which was included in the extraction.

All 40mL vials for F1BTEX and VOC analyses contained visible sediment.

Sample IPS939 [MW07] : F2-F4 Analysis: The recovery of the extraction surrogate compound was above the upper control limit for the water sample.
No impact on the data.

Results relate only to the items tested.

QUALITY ASSURANCE REPORT

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903721	4-Bromofluorobenzene	2018/12/28	101	70 - 130	101	70 - 130	99	%		
5903721	D4-1,2-Dichloroethane	2018/12/28	108	70 - 130	106	70 - 130	102	%		
5903721	D8-Toluene	2018/12/28	102	70 - 130	104	70 - 130	103	%		
5907536	o-Terphenyl	2018/12/31	115	60 - 130	117	60 - 130	113	%		
5907752	D10-Anthracene	2018/12/28	93	50 - 130	101	50 - 130	101	%		
5907752	D14-Terphenyl (FS)	2018/12/28	57	50 - 130	90	50 - 130	88	%		
5907752	D8-Acenaphthylene	2018/12/28	93	50 - 130	96	50 - 130	94	%		
5907776	o-Terphenyl	2018/12/31	120	60 - 130	118	60 - 130	129	%		
5901501	Chromium (VI)	2018/12/31	106	80 - 120	105	80 - 120	<0.50	ug/L	NC	20
5903721	1,1,1,2-Tetrachloroethane	2018/12/28	98	70 - 130	100	70 - 130	<0.50	ug/L	NC	30
5903721	1,1,1-Trichloroethane	2018/12/28	98	70 - 130	101	70 - 130	<0.20	ug/L	NC	30
5903721	1,1,2,2-Tetrachloroethane	2018/12/28	103	70 - 130	104	70 - 130	<0.50	ug/L	NC	30
5903721	1,1,2-Trichloroethane	2018/12/28	108	70 - 130	106	70 - 130	<0.50	ug/L	NC	30
5903721	1,1-Dichloroethane	2018/12/28	102	70 - 130	104	70 - 130	<0.20	ug/L	NC	30
5903721	1,1-Dichloroethylene	2018/12/28	98	70 - 130	103	70 - 130	<0.20	ug/L	NC	30
5903721	1,2-Dichlorobenzene	2018/12/28	97	70 - 130	100	70 - 130	<0.50	ug/L	NC	30
5903721	1,2-Dichloroethane	2018/12/28	107	70 - 130	107	70 - 130	<0.50	ug/L	NC	30
5903721	1,2-Dichloropropane	2018/12/28	104	70 - 130	105	70 - 130	<0.20	ug/L	NC	30
5903721	1,3-Dichlorobenzene	2018/12/28	100	70 - 130	104	70 - 130	<0.50	ug/L	NC	30
5903721	1,4-Dichlorobenzene	2018/12/28	100	70 - 130	104	70 - 130	<0.50	ug/L	NC	30
5903721	Acetone (2-Propanone)	2018/12/28	113	60 - 140	111	60 - 140	<10	ug/L	NC	30
5903721	Benzene	2018/12/28	97	70 - 130	99	70 - 130	<0.20	ug/L	NC	30
5903721	Bromodichloromethane	2018/12/28	95	70 - 130	95	70 - 130	<0.50	ug/L	NC	30
5903721	Bromoform	2018/12/28	98	70 - 130	99	70 - 130	<1.0	ug/L	NC	30
5903721	Bromomethane	2018/12/28	91	60 - 140	98	60 - 140	<0.50	ug/L	NC	30
5903721	Carbon Tetrachloride	2018/12/28	95	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5903721	Chlorobenzene	2018/12/28	98	70 - 130	101	70 - 130	<0.20	ug/L	NC	30
5903721	Chloroform	2018/12/28	100	70 - 130	102	70 - 130	<0.20	ug/L	0	30
5903721	cis-1,2-Dichloroethylene	2018/12/28	99	70 - 130	102	70 - 130	<0.50	ug/L	0.18	30
5903721	cis-1,3-Dichloropropene	2018/12/28	108	70 - 130	110	70 - 130	<0.30	ug/L	NC	30
5903721	Dibromochloromethane	2018/12/28	99	70 - 130	100	70 - 130	<0.50	ug/L	NC	30
5903721	Dichlorodifluoromethane (FREON 12)	2018/12/28	78	60 - 140	111	60 - 140	<1.0	ug/L	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903721	Ethylbenzene	2018/12/28	101	70 - 130	105	70 - 130	<0.20	ug/L	NC	30
5903721	Ethylene Dibromide	2018/12/28	105	70 - 130	105	70 - 130	<0.20	ug/L	NC	30
5903721	F1 (C6-C10) - BTEX	2018/12/28					<25	ug/L	NC	30
5903721	F1 (C6-C10)	2018/12/28	88	60 - 140	99	60 - 140	<25	ug/L	NC	30
5903721	Hexane	2018/12/28	99	70 - 130	104	70 - 130	<1.0	ug/L	NC	30
5903721	Methyl Ethyl ketone (2-Butanone)	2018/12/28	121	60 - 140	119	60 - 140	<10	ug/L	NC	30
5903721	Methyl Isobutyl Ketone	2018/12/28	126	70 - 130	124	70 - 130	<5.0	ug/L	NC	30
5903721	Methyl t-butyl ether (MTBE)	2018/12/28	106	70 - 130	108	70 - 130	<0.50	ug/L	NC	30
5903721	Methylene Chloride(Dichloromethane)	2018/12/28	90	70 - 130	92	70 - 130	<2.0	ug/L	NC	30
5903721	o-Xylene	2018/12/28	100	70 - 130	104	70 - 130	<0.20	ug/L	NC	30
5903721	p+m-Xylene	2018/12/28	101	70 - 130	105	70 - 130	<0.20	ug/L	11	30
5903721	Styrene	2018/12/28	102	70 - 130	107	70 - 130	<0.50	ug/L	NC	30
5903721	Tetrachloroethylene	2018/12/28	93	70 - 130	98	70 - 130	<0.20	ug/L	NC	30
5903721	Toluene	2018/12/28	96	70 - 130	100	70 - 130	<0.20	ug/L	13	30
5903721	Total Xylenes	2018/12/28					<0.20	ug/L	11	30
5903721	trans-1,2-Dichloroethylene	2018/12/28	95	70 - 130	99	70 - 130	<0.50	ug/L	NC	30
5903721	trans-1,3-Dichloropropene	2018/12/28	111	70 - 130	112	70 - 130	<0.40	ug/L	NC	30
5903721	Trichloroethylene	2018/12/28	95	70 - 130	99	70 - 130	<0.20	ug/L	1.0	30
5903721	Trichlorofluoromethane (FREON 11)	2018/12/28	93	70 - 130	100	70 - 130	<0.50	ug/L	NC	30
5903721	Vinyl Chloride	2018/12/28	92	70 - 130	103	70 - 130	<0.20	ug/L	NC	30
5903826	Dissolved Antimony (Sb)	2018/12/28	103	80 - 120	98	80 - 120	<0.50	ug/L	NC	20
5903826	Dissolved Arsenic (As)	2018/12/28	98	80 - 120	95	80 - 120	<1.0	ug/L	NC	20
5903826	Dissolved Barium (Ba)	2018/12/28	NC	80 - 120	96	80 - 120	<2.0	ug/L	1.2	20
5903826	Dissolved Beryllium (Be)	2018/12/28	98	80 - 120	97	80 - 120	<0.50	ug/L	NC	20
5903826	Dissolved Boron (B)	2018/12/28	96	80 - 120	94	80 - 120	<10	ug/L	2.4	20
5903826	Dissolved Cadmium (Cd)	2018/12/28	97	80 - 120	97	80 - 120	<0.10	ug/L	NC	20
5903826	Dissolved Chromium (Cr)	2018/12/28	96	80 - 120	95	80 - 120	<5.0	ug/L	NC	20
5903826	Dissolved Cobalt (Co)	2018/12/28	96	80 - 120	96	80 - 120	<0.50	ug/L	NC	20
5903826	Dissolved Copper (Cu)	2018/12/28	97	80 - 120	96	80 - 120	<1.0	ug/L	NC	20
5903826	Dissolved Lead (Pb)	2018/12/28	91	80 - 120	94	80 - 120	<0.50	ug/L	NC	20
5903826	Dissolved Molybdenum (Mo)	2018/12/28	104	80 - 120	99	80 - 120	<0.50	ug/L	6.1	20
5903826	Dissolved Nickel (Ni)	2018/12/28	94	80 - 120	95	80 - 120	<1.0	ug/L	2.2	20

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

438

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903826	Dissolved Selenium (Se)	2018/12/28	94	80 - 120	97	80 - 120	<2.0	ug/L	NC	20
5903826	Dissolved Silver (Ag)	2018/12/28	93	80 - 120	95	80 - 120	<0.10	ug/L	NC	20
5903826	Dissolved Sodium (Na)	2018/12/28	NC	80 - 120	94	80 - 120	<100	ug/L	2.0	20
5903826	Dissolved Thallium (Tl)	2018/12/28	91	80 - 120	94	80 - 120	<0.050	ug/L	NC	20
5903826	Dissolved Uranium (U)	2018/12/28	91	80 - 120	92	80 - 120	<0.10	ug/L	4.5	20
5903826	Dissolved Vanadium (V)	2018/12/28	100	80 - 120	96	80 - 120	<0.50	ug/L	NC	20
5903826	Dissolved Zinc (Zn)	2018/12/28	92	80 - 120	95	80 - 120	<5.0	ug/L	NC	20
5907243	Mercury (Hg)	2018/12/28	98	75 - 125	93	80 - 120	<0.1	ug/L	NC	20
5907536	F2 (C10-C16 Hydrocarbons)	2018/12/31	93	50 - 130	102	60 - 130	<100	ug/L	0.95	30
5907536	F3 (C16-C34 Hydrocarbons)	2018/12/31	101	50 - 130	110	60 - 130	<200	ug/L	144 (1)	30
5907536	F4 (C34-C50 Hydrocarbons)	2018/12/31	96	50 - 130	102	60 - 130	<200	ug/L	NC	30
5907752	1-Methylnaphthalene	2018/12/28	106	50 - 130	110	50 - 130	<0.050	ug/L	NC	30
5907752	2-Methylnaphthalene	2018/12/28	96	50 - 130	99	50 - 130	<0.050	ug/L		
5907752	Acenaphthene	2018/12/28	91	50 - 130	96	50 - 130	<0.050	ug/L		
5907752	Acenaphthylene	2018/12/28	95	50 - 130	100	50 - 130	<0.050	ug/L		
5907752	Anthracene	2018/12/28	74	50 - 130	92	50 - 130	<0.050	ug/L		
5907752	Benzo(a)anthracene	2018/12/28	73	50 - 130	99	50 - 130	<0.050	ug/L		
5907752	Benzo(a)pyrene	2018/12/28	73	50 - 130	97	50 - 130	<0.010	ug/L		
5907752	Benzo(b,j)fluoranthene	2018/12/28	79	50 - 130	101	50 - 130	<0.050	ug/L		
5907752	Benzo(g,h,i)perylene	2018/12/28	75	50 - 130	98	50 - 130	<0.050	ug/L		
5907752	Benzo(k)fluoranthene	2018/12/28	73	50 - 130	94	50 - 130	<0.050	ug/L		
5907752	Chrysene	2018/12/28	74	50 - 130	97	50 - 130	<0.050	ug/L		
5907752	Dibenz(a,h)anthracene	2018/12/28	55	50 - 130	77	50 - 130	<0.050	ug/L		
5907752	Fluoranthene	2018/12/28	79	50 - 130	104	50 - 130	<0.050	ug/L		
5907752	Fluorene	2018/12/28	87	50 - 130	93	50 - 130	<0.050	ug/L		
5907752	Indeno(1,2,3-cd)pyrene	2018/12/28	78	50 - 130	101	50 - 130	<0.050	ug/L		
5907752	Naphthalene	2018/12/28	92	50 - 130	95	50 - 130	<0.050	ug/L		
5907752	Phenanthrene	2018/12/28	86	50 - 130	98	50 - 130	<0.030	ug/L		
5907752	Pyrene	2018/12/28	79	50 - 130	104	50 - 130	<0.050	ug/L		
5907776	F2 (C10-C16 Hydrocarbons)	2018/12/31	98	50 - 130	112	60 - 130	<100	ug/L	NC	30
5907776	F3 (C16-C34 Hydrocarbons)	2018/12/31	91	50 - 130	120	60 - 130	<200	ug/L	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5907776	F4 (C34-C50 Hydrocarbons)	2018/12/31	73	50 - 130	92	60 - 130	<200	ug/L	NC	30

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Matrix Spike): The recovery in the matrix spike was not calculated. The relative difference between the concentration in the parent sample and the spike amount was too small to permit a reliable recovery calculation (matrix spike concentration was less than the native sample concentration)

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

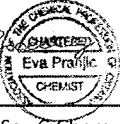
(1) Recovery or RPD for this parameter is outside control limits. The overall quality control for this analysis meets acceptability criteria.

Maxxam Job #: B8Y2946
Report Date: 2019/01/02

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).

Ewa P.


Ewa Pranjic, M.Sc., C.Chem, Scientific Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

CHAIN OF CUSTODY RECORD

INVOICE TO:

Company Name: **Pinchin Ltd.**
 Attention: **Frank Schlaefli**
 Address: **2470 Millower Ct**
Mississauga ON L5N 7W5
 Tel: **(905) 363-0678** Fax: **(905) 363-0681**
 Email: **sp@pinchin.com**

REPORT TO:

Company Name: **MAXXAM LTD.**
 Attention: **Frank Schlaefli**
 Address: **2470 Millower Ct**
Mississauga ON L5N 7W5
 Tel: **(905) 363-1444** Fax: **(905) 363-1444**
 Email: **fschlaefli@pinchin.com**

VOICE TO: 93103 Pinchin Ltd, Accounts Payable, 2470 Millower Ct, Mississauga ON L5N 7W5, (905) 363-0678, sp@pinchin.com

REPORT TO: Pinchin Ltd, Frank Schlaefli, 2470 Millower Ct, Mississauga ON L5N 7W5, (905) 363-1444, fschlaefli@pinchin.com

PROJECT INFORMATION:

Maxxam Job #: **A70927** Duration #: **232203**

Project: **PHASE 1153A** P.O.#: **232203**

Project Name: **51 MILLER AVE, TORONTO, ON** Site #: **232203**

Surgeon By: **K. SCHLAEFELI** Surcharges: **0.00**

LABORATORY USE ONLY:

Form Order #: **031336**

Project Manager: **ANTONELLA BRASILE**

Turnaround Time (TAT) Required: **Regular (Standard) TAT:**

Standard TAT = 5-7 Working days for most tests.

Please note: Standard TAT for certain tests such as BOD and Dissolved Oxygen are > 5 days - contact your Project Manager for details.

Job Specific Rush TAT (if applies to entire submission): _____

Time Required: _____

Rush Confirmation Number: _____

of Bikes: **8** **Comments:**

ANALYSIS REQUESTED PLEASE BE SPECIFIC:

#	Reg 153 VOCs by HS (Pesticides)	Reg 153 PAHs (Water)	Reg 153 Metals Package (Water)	Time
1	X	X	X	10:05
2	X	X	X	10:40
3	X	X	X	11:25
4	X	X	X	12:15
5	X	X	X	12:55

MOE REGULATED DRINKING WATER OR WATER INTENDED FOR HUMAN CONSUMPTION MUST BE SUBMITTED ON THE MAXXAM DRINKING WATER CHAIN OF CUSTODY

Sample Barcode Label	Sample Location/Identification	Date Sampled	Time Sampled	Matrix
MW07		2018/12/21	10:05	GW
MW02		2018/12/21	10:40	GW
MW05		2018/12/21	11:25	GW
MW06		2018/12/21	12:15	GW
MW03		2018/12/21	12:55	GW

RECEIVED BY: (Signature/Print) **ANTONELLA BRASILE** **DATE:** **2018/12/21 14:22**

LABORATORY USE ONLY: Temperature (°C) on Receipt: **12.1** Custody Seal Intact: Yes No

21-Dec-18 14:22

Antonella Brasile

B8Y2946

RPC ENV-265

White: Maxxa Yellow: Client

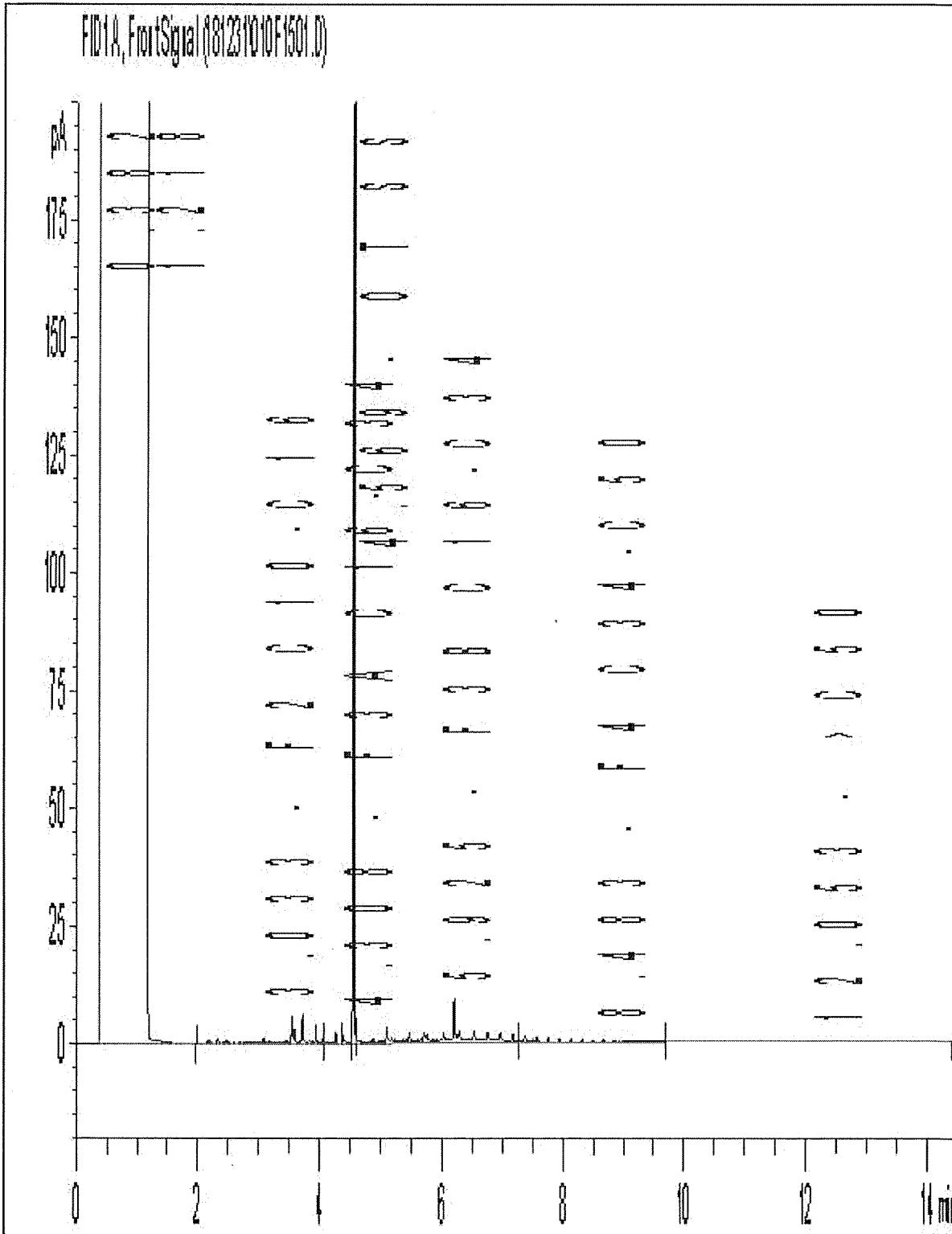
SAMPLES MUST BE KEPT COOL (5-10°C) FROM TIME OF SAMPLING UNTIL DELIVERY TO MAXXAM

442

Maxxam Job #: B8Y2946
Report Date: 2019/01/02
Maxxam Sample: IPS939

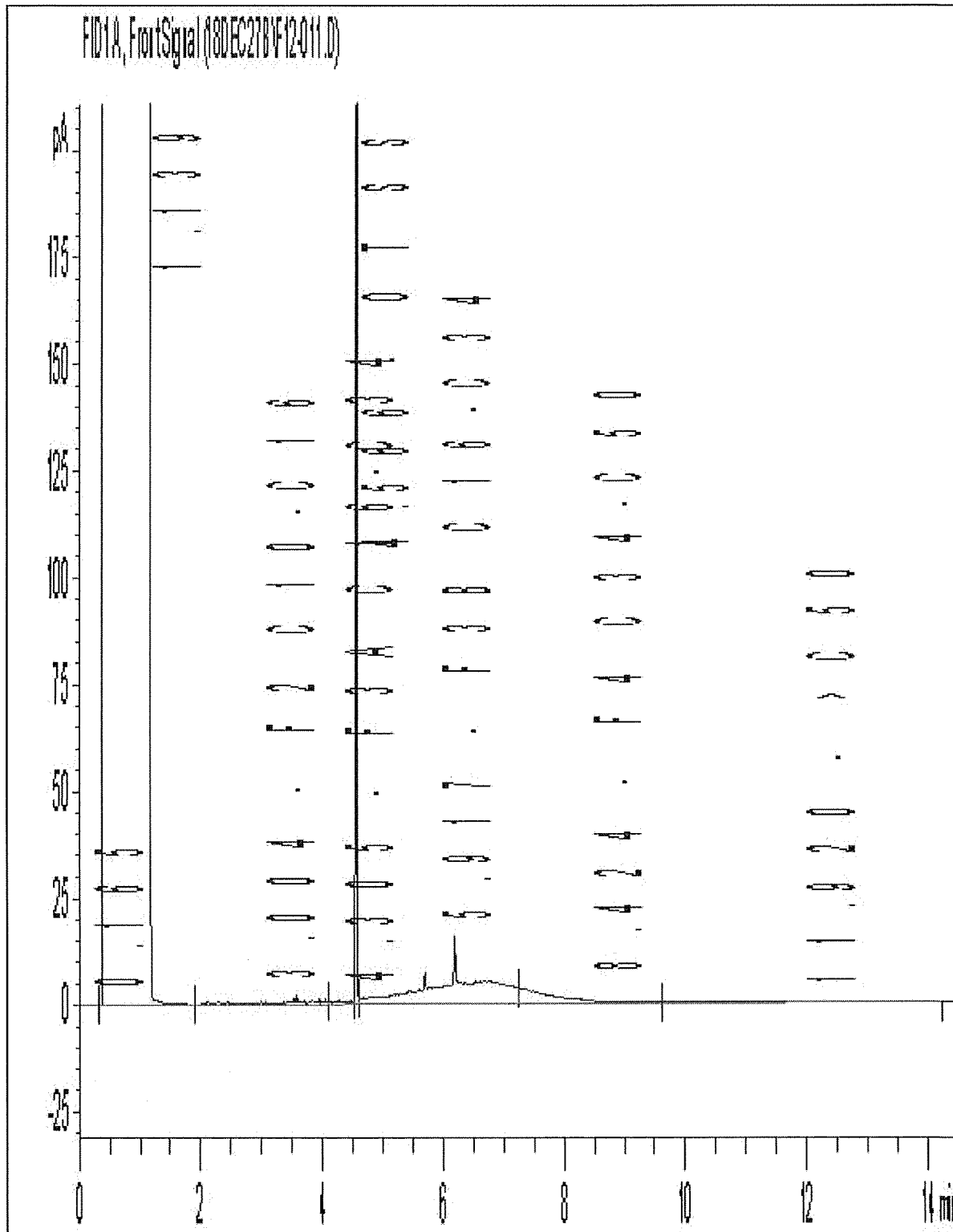
Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW07

Petroleum Hydrocarbons F2-F4 in Water Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Water Chromatogram



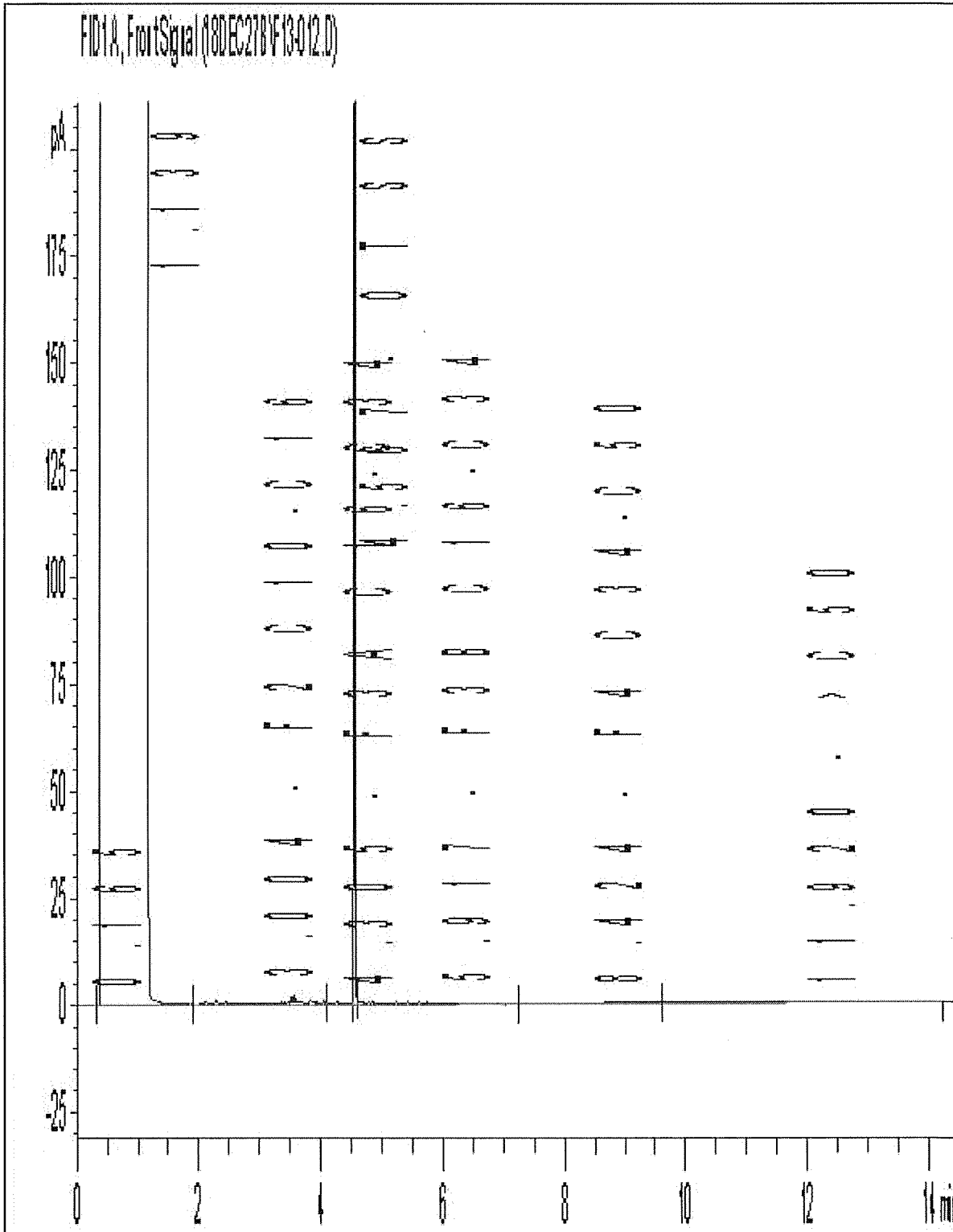
Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

444

Maxxam Job #: B8Y2946
Report Date: 2019/01/02
Maxxam Sample: IPS941

Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW05

Petroleum Hydrocarbons F2-F4 in Water Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO
Your C.O.C. #: C#697540-01-01, 115844

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/31
Report #: R5543477
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y1815
Received: 2018/12/20, 16:30

Sample Matrix: Soil
Samples Received: 10

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
Methylnaphthalene Sum	4	N/A	2018/12/27	CAM SOP-00301	EPA 8270D m
Hot Water Extractable Boron	4	2018/12/24	2018/12/24	CAM SOP-00408	R153 Ana. Prot. 2011
1,3-Dichloropropene Sum	9	N/A	2018/12/28		EPA 8260C m
Hexavalent Chromium in Soil by IC (1)	4	2018/12/27	2018/12/28	CAM SOP-00436	EPA 3060/7199 m
Petroleum Hydro. CCME F1 & BTEX in Soil (2)	1	N/A	2018/12/28	CAM SOP-00315	CCME PHC-CWS m
Petroleum Hydrocarbons F2-F4 in Soil (3)	6	2018/12/23	2018/12/27	CAM SOP-00316	CCME CWS m
Petroleum Hydrocarbons F2-F4 in Soil (3)	4	2018/12/24	2018/12/27	CAM SOP-00316	CCME CWS m
Strong Acid Leachable Metals by ICPMS	4	2018/12/24	2018/12/28	CAM SOP-00447	EPA 6020B m
Moisture	4	N/A	2018/12/22	CAM SOP-00445	Carter 2nd ed 51.2 m
Moisture	6	N/A	2018/12/24	CAM SOP-00445	Carter 2nd ed 51.2 m
PAH Compounds in Soil by GC/MS (SIM)	4	2018/12/24	2018/12/24	CAM SOP-00318	EPA 8270D m
pH CaCl2 EXTRACT	1	2018/12/27	2018/12/27	CAM SOP-00413	EPA 9045 D m
Volatile Organic Compounds and F1 PHCs	9	N/A	2018/12/27	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

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Your Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Your C.O.C. #: C#697540-01-01, 115844

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/31
Report #: R5543477
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y1815

Received: 2018/12/20, 16:30

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

- (1) Soils are reported on a dry weight basis unless otherwise specified.
- (2) No lab extraction date is given for F1BTEX & VOC samples that are field preserved with methanol. Extraction date is the date sampled unless otherwise stated.
- (3) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data reported using validated cold solvent extraction instead of Soxhlet extraction.

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.

Antonella Brasil, Senior Project Manager

Email: ABrasil@maxxam.ca

Phone# (905)817-5817

=====

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

O.REG 153 METALS PACKAGE (SOIL)

Maxxam ID		IPM517		IPM522		IPM526	IPM530		
Sampling Date		2018/12/19 09:45		2018/12/19 11:05		2018/12/19 09:00	2018/12/19 13:00		
COC Number		C#697540-01-01		C#697540-01-01		C#697540-01-01	115844		
	UNITS	MW07-S1	QC Batch	MW08-S2	QC Batch	BH10-S1	MW09-S1	RDL	QC Batch

Inorganics									
Chromium (VI)	ug/g	<0.2	5905561	<0.2	5905561	<0.2	<0.2	0.2	5905561
Metals									
Hot Water Ext. Boron (B)	ug/g	<0.050	5903973	0.16	5903973	0.11	0.27	0.050	5903973
Acid Extractable Antimony (Sb)	ug/g	<0.20	5903889	<0.20	5904027	<0.20	<0.20	0.20	5903889
Acid Extractable Arsenic (As)	ug/g	<1.0	5903889	3.1	5904027	<1.0	2.1	1.0	5903889
Acid Extractable Barium (Ba)	ug/g	11	5903889	81	5904027	14	56	0.50	5903889
Acid Extractable Beryllium (Be)	ug/g	<0.20	5903889	0.66	5904027	<0.20	0.46	0.20	5903889
Acid Extractable Boron (B)	ug/g	<5.0	5903889	5.3	5904027	<5.0	<5.0	5.0	5903889
Acid Extractable Cadmium (Cd)	ug/g	<0.10	5903889	<0.10	5904027	<0.10	0.14	0.10	5903889
Acid Extractable Chromium (Cr)	ug/g	6.0	5903889	25	5904027	6.9	18	1.0	5903889
Acid Extractable Cobalt (Co)	ug/g	1.8	5903889	9.7	5904027	5.0	7.3	0.10	5903889
Acid Extractable Copper (Cu)	ug/g	3.8	5903889	19	5904027	4.5	8.2	0.50	5903889
Acid Extractable Lead (Pb)	ug/g	1.7	5903889	11	5904027	2.3	12	1.0	5903889
Acid Extractable Molybdenum (Mo)	ug/g	<0.50	5903889	0.51	5904027	<0.50	<0.50	0.50	5903889
Acid Extractable Nickel (Ni)	ug/g	3.5	5903889	22	5904027	5.1	12	0.50	5903889
Acid Extractable Selenium (Se)	ug/g	<0.50	5903889	<0.50	5904027	<0.50	<0.50	0.50	5903889
Acid Extractable Silver (Ag)	ug/g	<0.20	5903889	<0.20	5904027	<0.20	<0.20	0.20	5903889
Acid Extractable Thallium (Tl)	ug/g	<0.050	5903889	0.17	5904027	<0.050	0.14	0.050	5903889
Acid Extractable Uranium (U)	ug/g	0.32	5903889	0.52	5904027	0.34	0.45	0.050	5903889
Acid Extractable Vanadium (V)	ug/g	15	5903889	36	5904027	15	28	5.0	5903889
Acid Extractable Zinc (Zn)	ug/g	7.5	5903889	48	5904027	11	45	5.0	5903889
Acid Extractable Mercury (Hg)	ug/g	<0.050	5903889	<0.050	5904027	<0.050	<0.050	0.050	5903889

RDL = Reportable Detection Limit
QC Batch = Quality Control Batch

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

O.REG 153 PAHS (SOIL)

Maxxam ID		IPM517	IPM522	IPM526	IPM530		
Sampling Date		2018/12/19 09:45	2018/12/19 11:05	2018/12/19 09:00	2018/12/19 13:00		
COC Number		C#697540-01-01	C#697540-01-01	C#697540-01-01	115844		
	UNITS	MW07-S1	MW08-S2	BH10-S1	MW09-S1	RDL	QC Batch
Calculated Parameters							
Methylnaphthalene, 2-(1-)	ug/g	<0.0071	<0.0071	<0.0071	<0.0071	0.0071	5901798
Polyaromatic Hydrocarbons							
Acenaphthene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Acenaphthylene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Anthracene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Benzo(a)anthracene	ug/g	<0.0050	<0.0050	<0.0050	0.0074	0.0050	5903900
Benzo(a)pyrene	ug/g	<0.0050	<0.0050	<0.0050	0.0083	0.0050	5903900
Benzo(b/j)fluoranthene	ug/g	<0.0050	<0.0050	<0.0050	0.014	0.0050	5903900
Benzo(g,h,i)perylene	ug/g	<0.0050	<0.0050	<0.0050	0.0076	0.0050	5903900
Benzo(k)fluoranthene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Chrysene	ug/g	<0.0050	<0.0050	<0.0050	0.0073	0.0050	5903900
Dibenz(a,h)anthracene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Fluoranthene	ug/g	<0.0050	<0.0050	0.0050	0.012	0.0050	5903900
Fluorene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Indeno(1,2,3-cd)pyrene	ug/g	<0.0050	<0.0050	<0.0050	0.0075	0.0050	5903900
1-Methylnaphthalene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
2-Methylnaphthalene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Naphthalene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Phenanthrene	ug/g	<0.0050	<0.0050	<0.0050	<0.0050	0.0050	5903900
Pyrene	ug/g	<0.0050	<0.0050	<0.0050	0.012	0.0050	5903900
Surrogate Recovery (%)							
D10-Anthracene	%	98	94	97	95		5903900
D14-Terphenyl (FS)	%	79	80	85	80		5903900
D8-Acenaphthylene	%	92	91	90	90		5903900
RDL = Reportable Detection Limit							
QC Batch = Quality Control Batch							

O.REG 153 PETROLEUM HYDROCARBONS (SOIL)

Maxxam ID		IPM521		
Sampling Date		2018/12/19 10:55		
COC Number		C#697540-01-01		
	UNITS	MW08-S1	RDL	QC Batch
Inorganics				
Moisture	%	18	1.0	5903833
BTEX & F1 Hydrocarbons				
Benzene	ug/g	<0.020	0.020	5904146
Toluene	ug/g	0.029	0.020	5904146
Ethylbenzene	ug/g	<0.020	0.020	5904146
o-Xylene	ug/g	<0.020	0.020	5904146
p+m-Xylene	ug/g	<0.040	0.040	5904146
Total Xylenes	ug/g	<0.040	0.040	5904146
F1 (C6-C10)	ug/g	<10	10	5904146
F1 (C6-C10) - BTEX	ug/g	<10	10	5904146
F2-F4 Hydrocarbons				
F2 (C10-C16 Hydrocarbons)	ug/g	<10	10	5903556
F3 (C16-C34 Hydrocarbons)	ug/g	<50	50	5903556
F4 (C34-C50 Hydrocarbons)	ug/g	<50	50	5903556
Reached Baseline at C50	ug/g	Yes		5903556
Surrogate Recovery (%)				
1,4-Difluorobenzene	%	100		5904146
4-Bromofluorobenzene	%	112		5904146
D10-Ethylbenzene	%	103		5904146
D4-1,2-Dichloroethane	%	121		5904146
o-Terphenyl	%	110		5903556
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPM517		IPM519		IPM522		
Sampling Date		2018/12/19 09:45		2018/12/19 10:10		2018/12/19 11:05		
COC Number		C#697540-01-01		C#697540-01-01		C#697540-01-01		
	UNITS	MW07-S1	QC Batch	MW07-S6	QC Batch	MW08-S2	RDL	QC Batch
Inorganics								
Moisture	%	6.3	5902992	13	5903833	17	1.0	5902992
Calculated Parameters								
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5901112	<0.050	5901112	<0.050	0.050	5901112
Volatile Organics								
Acetone (2-Propanone)	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
Benzene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Bromodichloromethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Bromoform	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Bromomethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Carbon Tetrachloride	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Chlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Chloroform	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Dibromochloromethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,3-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,4-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1-Dichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
cis-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
trans-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichloropropane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
cis-1,3-Dichloropropene	ug/g	<0.030	5903746	<0.030	5903746	<0.030	0.030	5903746
trans-1,3-Dichloropropene	ug/g	<0.040	5903746	<0.040	5903746	<0.040	0.040	5903746
Ethylbenzene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Ethylene Dibromide	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Hexane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Methylene Chloride(Dichloromethane)	ug/g	<0.050	5903746	0.054	5903746	0.42	0.050	5903746
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
Methyl Isobutyl Ketone	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
RDL = Reportable Detection Limit QC Batch = Quality Control Batch								

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		IPM517		IPM519		IPM522		
Sampling Date		2018/12/19 09:45		2018/12/19 10:10		2018/12/19 11:05		
COC Number		C#697540-01-01		C#697540-01-01		C#697540-01-01		
	UNITS	MW07-S1	QC Batch	MW07-S6	QC Batch	MW08-S2	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Styrene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Tetrachloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Toluene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
1,1,1-Trichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,2-Trichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Trichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Vinyl Chloride	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
p+m-Xylene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
o-Xylene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Total Xylenes	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
F1 (C6-C10)	ug/g	<10	5903746	<10	5903746	<10	10	5903746
F1 (C6-C10) - BTEX	ug/g	<10	5903746	<10	5903746	<10	10	5903746
F2-F4 Hydrocarbons								
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5903908	<10	5903556	<10	10	5903908
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5903908	<50	5903556	<50	50	5903908
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5903908	<50	5903556	<50	50	5903908
Reached Baseline at C50	ug/g	Yes	5903908	Yes	5903556	Yes		5903908
Surrogate Recovery (%)								
o-Terphenyl	%	102	5903908	105	5903556	99		5903908
4-Bromofluorobenzene	%	110	5903746	96	5903746	99		5903746
D10-o-Xylene	%	87	5903746	91	5903746	95		5903746
D4-1,2-Dichloroethane	%	100	5903746	98	5903746	99		5903746
D8-Toluene	%	100	5903746	82	5903746	121		5903746
RDL = Reportable Detection Limit								
QC Batch = Quality Control Batch								

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPM524		IPM526		IPM528		
Sampling Date		2018/12/19 11:25		2018/12/19 09:00		2018/12/19 09:20		
COC Number		C#697540-01-01		C#697540-01-01		115844		
	UNITS	MW08-S6	QC Batch	BH10-S1	QC Batch	BH10-S6	RDL	QC Batch
Inorganics								
Moisture	%	13	5903833	6.5	5902992	19	1.0	5903833
Calculated Parameters								
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5901112	<0.050	5901112	<0.050	0.050	5901112
Volatile Organics								
Acetone (2-Propanone)	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
Benzene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Bromodichloromethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Bromoform	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Bromomethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Carbon Tetrachloride	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Chlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Chloroform	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Dibromochloromethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,3-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,4-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1-Dichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
cis-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
trans-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,2-Dichloropropane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
cis-1,3-Dichloropropene	ug/g	<0.030	5903746	<0.030	5903746	<0.030	0.030	5903746
trans-1,3-Dichloropropene	ug/g	<0.040	5903746	<0.040	5903746	<0.040	0.040	5903746
Ethylbenzene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Ethylene Dibromide	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Hexane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Methylene Chloride(Dichloromethane)	ug/g	0.089	5903746	0.19	5903746	0.28	0.050	5903746
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
Methyl Isobutyl Ketone	ug/g	<0.50	5903746	<0.50	5903746	<0.50	0.50	5903746
RDL = Reportable Detection Limit								
QC Batch = Quality Control Batch								

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO
Sampler Initials: KW

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		IPM524		IPM526		IPM528		
Sampling Date		2018/12/19 11:25		2018/12/19 09:00		2018/12/19 09:20		
COC Number		C#697540-01-01		C#697540-01-01		115844		
	UNITS	MW08-S6	QC Batch	BH10-S1	QC Batch	BH10-S6	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Styrene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Tetrachloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Toluene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
1,1,1-Trichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
1,1,2-Trichloroethane	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Trichloroethylene	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5903746	<0.050	5903746	<0.050	0.050	5903746
Vinyl Chloride	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
p+m-Xylene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
o-Xylene	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
Total Xylenes	ug/g	<0.020	5903746	<0.020	5903746	<0.020	0.020	5903746
F1 (C6-C10)	ug/g	<10	5903746	<10	5903746	<10	10	5903746
F1 (C6-C10) - BTEX	ug/g	<10	5903746	<10	5903746	<10	10	5903746
F2-F4 Hydrocarbons								
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5903556	<10	5903908	<10	10	5903556
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5903556	<50	5903908	<50	50	5903556
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5903556	<50	5903908	<50	50	5903556
Reached Baseline at C50	ug/g	Yes	5903556	Yes	5903908	Yes		5903556
Surrogate Recovery (%)								
o-Terphenyl	%	103	5903556	99	5903908	104		5903556
4-Bromofluorobenzene	%	97	5903746	92	5903746	93		5903746
D10-o-Xylene	%	103	5903746	89	5903746	95		5903746
D4-1,2-Dichloroethane	%	109	5903746	97	5903746	111		5903746
D8-Toluene	%	122	5903746	101	5903746	100		5903746
RDL = Reportable Detection Limit QC Batch = Quality Control Batch								

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		IPM530		IPM531	IPM534		
Sampling Date		2018/12/19 13:00		2018/12/19 13:30	2018/12/20 09:30		
COC Number		115844		115844	115844		
	UNITS	MW09-S1	QC Batch	MW09-S5	MW09-S16	RDL	QC Batch
Inorganics							
Moisture	%	15	5902992	12	13	1.0	5903833
Calculated Parameters							
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5901112	<0.050	<0.050	0.050	5901112
Volatile Organics							
Acetone (2-Propanone)	ug/g	<0.50	5903746	<0.50	<0.50	0.50	5903746
Benzene	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
Bromodichloromethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Bromoform	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Bromomethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Carbon Tetrachloride	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Chlorobenzene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Chloroform	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Dibromochloromethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,2-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,3-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,4-Dichlorobenzene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,1-Dichloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,2-Dichloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,1-Dichloroethylene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
cis-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
trans-1,2-Dichloroethylene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,2-Dichloropropane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
cis-1,3-Dichloropropene	ug/g	<0.030	5903746	<0.030	<0.030	0.030	5903746
trans-1,3-Dichloropropene	ug/g	<0.040	5903746	<0.040	<0.040	0.040	5903746
Ethylbenzene	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
Ethylene Dibromide	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Hexane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Methylene Chloride(Dichloromethane)	ug/g	0.14	5903746	<0.050	0.066	0.050	5903746
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5903746	<0.50	<0.50	0.50	5903746
Methyl Isobutyl Ketone	ug/g	<0.50	5903746	<0.50	<0.50	0.50	5903746
RDL = Reportable Detection Limit							
QC Batch = Quality Control Batch							

Maxxam Job #: B8Y1815
 Report Date: 2018/12/31

Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVE ,TORONTO
 Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPM530		IPM531	IPM534		
Sampling Date		2018/12/19 13:00		2018/12/19 13:30	2018/12/20 09:30		
COC Number		115844		115844	115844		
	UNITS	MW09-S1	QC Batch	MW09-S5	MW09-S16	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Styrene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Tetrachloroethylene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Toluene	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
1,1,1-Trichloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
1,1,2-Trichloroethane	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Trichloroethylene	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5903746	<0.050	<0.050	0.050	5903746
Vinyl Chloride	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
p+m-Xylene	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
o-Xylene	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
Total Xylenes	ug/g	<0.020	5903746	<0.020	<0.020	0.020	5903746
F1 (C6-C10)	ug/g	<10	5903746	<10	<10	10	5903746
F1 (C6-C10) - BTEX	ug/g	<10	5903746	<10	<10	10	5903746
F2-F4 Hydrocarbons							
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5903908	<10	<10	10	5903556
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5903908	<50	<50	50	5903556
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5903908	<50	<50	50	5903556
Reached Baseline at C50	ug/g	Yes	5903908	Yes	Yes		5903556
Surrogate Recovery (%)							
o-Terphenyl	%	98	5903908	106	105		5903556
4-Bromofluorobenzene	%	80	5903746	94	93		5903746
D10-o-Xylene	%	76	5903746	89	93		5903746
D4-1,2-Dichloroethane	%	99	5903746	99	111		5903746
D8-Toluene	%	102	5903746	98	101		5903746
RDL = Reportable Detection Limit QC Batch = Quality Control Batch							

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Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

RESULTS OF ANALYSES OF SOIL

Maxxam ID		IPM517	
Sampling Date		2018/12/19 09:45	
COC Number		C#697540-01-01	
	UNITS	MW07-S1	QC Batch
Inorganics			
Available (CaCl2) pH	pH	7.95	5904270
QC Batch = Quality Control Batch			

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPM517
Sample ID: MW07-S1
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5901798	N/A	2018/12/27	Automated Statchk
Hot Water Extractable Boron	ICP	5903973	2018/12/24	2018/12/24	Azita Fazaeli
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Hexavalent Chromium in Soil by IC	IC/SPEC	5905561	2018/12/27	2018/12/28	Sally Norouz
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903908	2018/12/24	2018/12/27	(Kent) Maolin Li
Strong Acid Leachable Metals by ICPMS	ICP/MS	5903889	2018/12/24	2018/12/28	Viviana Canzonieri
Moisture	BAL	5902992	N/A	2018/12/22	Min Yang
PAH Compounds in Soil by GC/MS (SIM)	GC/MS	5903900	2018/12/24	2018/12/24	Mitesh Raj
pH CaCl2 EXTRACT	AT	5904270	2018/12/27	2018/12/27	Gnana Thomas
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM519
Sample ID: MW07-S6
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM521
Sample ID: MW08-S1
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Petroleum Hydro. CCME F1 & BTEX in Soil	HSGC/MSFD	5904146	N/A	2018/12/28	Domnica Andronescu
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang

Maxxam ID: IPM522
Sample ID: MW08-S2
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5901798	N/A	2018/12/27	Automated Statchk
Hot Water Extractable Boron	ICP	5903973	2018/12/24	2018/12/24	Azita Fazaeli
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Hexavalent Chromium in Soil by IC	IC/SPEC	5905561	2018/12/27	2018/12/28	Sally Norouz
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903908	2018/12/24	2018/12/27	(Kent) Maolin Li
Strong Acid Leachable Metals by ICPMS	ICP/MS	5904027	2018/12/24	2018/12/28	Daniel Teclu
Moisture	BAL	5902992	N/A	2018/12/22	Min Yang
PAH Compounds in Soil by GC/MS (SIM)	GC/MS	5903900	2018/12/24	2018/12/24	Mitesh Raj
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam Job #: B8Y1815
 Report Date: 2018/12/31

Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVE ,TORONTO
 Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPM524
Sample ID: MW08-S6
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM526
Sample ID: BH10-S1
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5901798	N/A	2018/12/27	Automated Statchk
Hot Water Extractable Boron	ICP	5903973	2018/12/24	2018/12/24	Azita Fazaeli
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Hexavalent Chromium in Soil by IC	IC/SPEC	5905561	2018/12/27	2018/12/28	Sally Norouz
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903908	2018/12/24	2018/12/27	(Kent) Maolin Li
Strong Acid Leachable Metals by ICPMS	ICP/MS	5903889	2018/12/24	2018/12/28	Viviana Canzonieri
Moisture	BAL	5902992	N/A	2018/12/22	Min Yang
PAH Compounds in Soil by GC/MS (SIM)	GC/MS	5903900	2018/12/24	2018/12/24	Mitesh Raj
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM528
Sample ID: BH10-S6
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM530
Sample ID: MW09-S1
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Methylnaphthalene Sum	CALC	5901798	N/A	2018/12/27	Automated Statchk
Hot Water Extractable Boron	ICP	5903973	2018/12/24	2018/12/24	Azita Fazaeli
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Hexavalent Chromium in Soil by IC	IC/SPEC	5905561	2018/12/27	2018/12/28	Sally Norouz
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903908	2018/12/24	2018/12/27	(Kent) Maolin Li
Strong Acid Leachable Metals by ICPMS	ICP/MS	5903889	2018/12/24	2018/12/28	Viviana Canzonieri
Moisture	BAL	5902992	N/A	2018/12/22	Min Yang
PAH Compounds in Soil by GC/MS (SIM)	GC/MS	5903900	2018/12/24	2018/12/24	Mitesh Raj
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPM531
Sample ID: MW09-S5
Matrix: Soil

Collected: 2018/12/19
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam ID: IPM534
Sample ID: MW09-S16
Matrix: Soil

Collected: 2018/12/20
Shipped:
Received: 2018/12/20

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5901112	N/A	2018/12/28	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5903556	2018/12/23	2018/12/27	Zhiyue (Frank) Zhu
Moisture	BAL	5903833	N/A	2018/12/24	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5903746	N/A	2018/12/27	Yang (Philip) Yu

Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	1.3°C
Package 2	2.3°C

Results relate only to the items tested.

QUALITY ASSURANCE REPORT

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903556	o-Terphenyl	2018/12/27	106	60 - 130	105	60 - 130	106	%		
5903746	4-Bromofluorobenzene	2018/12/27	86	60 - 140	101	60 - 140	98	%		
5903746	D10-o-Xylene	2018/12/27	89	60 - 130	85	60 - 130	90	%		
5903746	D4-1,2-Dichloroethane	2018/12/27	95	60 - 140	103	60 - 140	98	%		
5903746	D8-Toluene	2018/12/27	87	60 - 140	102	60 - 140	101	%		
5903900	D10-Anthracene	2018/12/24	90	50 - 130	92	50 - 130	90	%		
5903900	D14-Terphenyl (FS)	2018/12/24	82	50 - 130	82	50 - 130	82	%		
5903900	D8-Acenaphthylene	2018/12/24	85	50 - 130	87	50 - 130	87	%		
5903908	o-Terphenyl	2018/12/27	100	60 - 130	98	60 - 130	103	%		
5904146	1,4-Difluorobenzene	2018/12/27	125	60 - 140	104	60 - 140	84	%		
5904146	4-Bromofluorobenzene	2018/12/27	109	60 - 140	101	60 - 140	105	%		
5904146	D10-Ethylbenzene	2018/12/27	104	60 - 140	91	60 - 140	87	%		
5904146	D4-1,2-Dichloroethane	2018/12/27	129	60 - 140	91	60 - 140	94	%		
5902992	Moisture	2018/12/22							0.50	20
5903556	F2 (C10-C16 Hydrocarbons)	2018/12/27	101	50 - 130	102	80 - 120	<10	ug/g	NC	30
5903556	F3 (C16-C34 Hydrocarbons)	2018/12/27	102	50 - 130	103	80 - 120	<50	ug/g	NC	30
5903556	F4 (C34-C50 Hydrocarbons)	2018/12/27	99	50 - 130	99	80 - 120	<50	ug/g	NC	30
5903746	1,1,1,2-Tetrachloroethane	2018/12/27	94	60 - 140	103	60 - 130	<0.050	ug/g	NC	50
5903746	1,1,1-Trichloroethane	2018/12/27	93	60 - 140	96	60 - 130	<0.050	ug/g	NC	50
5903746	1,1,2,2-Tetrachloroethane	2018/12/27	77	60 - 140	108	60 - 130	<0.050	ug/g	NC	50
5903746	1,1,2-Trichloroethane	2018/12/27	100	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5903746	1,1-Dichloroethane	2018/12/27	92	60 - 140	98	60 - 130	<0.050	ug/g	NC	50
5903746	1,1-Dichloroethylene	2018/12/27	124	60 - 140	94	60 - 130	<0.050	ug/g	NC	50
5903746	1,2-Dichlorobenzene	2018/12/27	93	60 - 140	101	60 - 130	<0.050	ug/g	NC	50
5903746	1,2-Dichloroethane	2018/12/27	89	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5903746	1,2-Dichloropropane	2018/12/27	106	60 - 140	101	60 - 130	<0.050	ug/g	NC	50
5903746	1,3-Dichlorobenzene	2018/12/27	95	60 - 140	99	60 - 130	<0.050	ug/g	NC	50
5903746	1,4-Dichlorobenzene	2018/12/27	94	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5903746	Acetone (2-Propanone)	2018/12/27	110	60 - 140	101	60 - 140	<0.50	ug/g	NC	50
5903746	Benzene	2018/12/27	90	60 - 140	96	60 - 130	<0.020	ug/g	NC	50
5903746	Bromodichloromethane	2018/12/27	91	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5903746	Bromoform	2018/12/27	77	60 - 140	110	60 - 130	<0.050	ug/g	NC	50

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903746	Bromomethane	2018/12/27	95	60 - 140	98	60 - 140	<0.050	ug/g	NC	50
5903746	Carbon Tetrachloride	2018/12/27	95	60 - 140	97	60 - 130	<0.050	ug/g	NC	50
5903746	Chlorobenzene	2018/12/27	92	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5903746	Chloroform	2018/12/27	92	60 - 140	99	60 - 130	<0.050	ug/g	NC	50
5903746	cis-1,2-Dichloroethylene	2018/12/27	93	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5903746	cis-1,3-Dichloropropene	2018/12/27	89	60 - 140	96	60 - 130	<0.030	ug/g	NC	50
5903746	Dibromochloromethane	2018/12/27	94	60 - 140	106	60 - 130	<0.050	ug/g	NC	50
5903746	Dichlorodifluoromethane (FREON 12)	2018/12/27	91	60 - 140	92	60 - 140	<0.050	ug/g	NC	50
5903746	Ethylbenzene	2018/12/27	94	60 - 140	95	60 - 130	<0.020	ug/g	NC	50
5903746	Ethylene Dibromide	2018/12/27	95	60 - 140	108	60 - 130	<0.050	ug/g	NC	50
5903746	F1 (C6-C10) - BTEX	2018/12/27					<10	ug/g	NC	30
5903746	F1 (C6-C10)	2018/12/27	100	60 - 140	98	80 - 120	<10	ug/g	NC	30
5903746	Hexane	2018/12/27	91	60 - 140	91	60 - 130	<0.050	ug/g	NC	50
5903746	Methyl Ethyl Ketone (2-Butanone)	2018/12/27	86	60 - 140	112	60 - 140	<0.50	ug/g	NC	50
5903746	Methyl Isobutyl Ketone	2018/12/27	88	60 - 140	111	60 - 130	<0.50	ug/g	NC	50
5903746	Methyl t-butyl ether (MTBE)	2018/12/27	105	60 - 140	98	60 - 130	<0.050	ug/g	NC	50
5903746	Methylene Chloride(Dichloromethane)	2018/12/27	114	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5903746	o-Xylene	2018/12/27	89	60 - 140	95	60 - 130	<0.020	ug/g	NC	50
5903746	p+m-Xylene	2018/12/27	89	60 - 140	92	60 - 130	<0.020	ug/g	NC	50
5903746	Styrene	2018/12/27	86	60 - 140	97	60 - 130	<0.050	ug/g	NC	50
5903746	Tetrachloroethylene	2018/12/27	99	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5903746	Toluene	2018/12/27	73	60 - 140	91	60 - 130	<0.020	ug/g	NC	50
5903746	Total Xylenes	2018/12/27					<0.020	ug/g	NC	50
5903746	trans-1,2-Dichloroethylene	2018/12/27	108	60 - 140	99	60 - 130	<0.050	ug/g	NC	50
5903746	trans-1,3-Dichloropropene	2018/12/27	80	60 - 140	101	60 - 130	<0.040	ug/g	NC	50
5903746	Trichloroethylene	2018/12/27	96	60 - 140	99	60 - 130	<0.050	ug/g	NC	50
5903746	Trichlorofluoromethane (FREON 11)	2018/12/27	98	60 - 140	99	60 - 130	<0.050	ug/g	NC	50
5903746	Vinyl Chloride	2018/12/27	92	60 - 140	95	60 - 130	<0.020	ug/g	NC	50
5903833	Moisture	2018/12/24							8.8	20
5903889	Acid Extractable Antimony (Sb)	2018/12/28	83	75 - 125	103	80 - 120	<0.20	ug/g	22	30
5903889	Acid Extractable Arsenic (As)	2018/12/28	100	75 - 125	107	80 - 120	<1.0	ug/g	5.3	30
5903889	Acid Extractable Barium (Ba)	2018/12/28	NC	75 - 125	105	80 - 120	<0.50	ug/g	0.65	30

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903889	Acid Extractable Beryllium (Be)	2018/12/28	100	75 - 125	100	80 - 120	<0.20	ug/g	2.4	30
5903889	Acid Extractable Boron (B)	2018/12/28	101	75 - 125	98	80 - 120	<5.0	ug/g	0.36	30
5903889	Acid Extractable Cadmium (Cd)	2018/12/28	99	75 - 125	101	80 - 120	<0.10	ug/g	NC	30
5903889	Acid Extractable Chromium (Cr)	2018/12/28	NC	75 - 125	101	80 - 120	<1.0	ug/g	3.1	30
5903889	Acid Extractable Cobalt (Co)	2018/12/28	95	75 - 125	101	80 - 120	<0.10	ug/g	7.0	30
5903889	Acid Extractable Copper (Cu)	2018/12/28	97	75 - 125	100	80 - 120	<0.50	ug/g	2.1	30
5903889	Acid Extractable Lead (Pb)	2018/12/28	100	75 - 125	106	80 - 120	<1.0	ug/g	0.69	30
5903889	Acid Extractable Mercury (Hg)	2018/12/28	94	75 - 125	98	80 - 120	<0.050	ug/g	NC	30
5903889	Acid Extractable Molybdenum (Mo)	2018/12/28	98	75 - 125	102	80 - 120	<0.50	ug/g	6.7	30
5903889	Acid Extractable Nickel (Ni)	2018/12/28	NC	75 - 125	105	80 - 120	<0.50	ug/g	0.53	30
5903889	Acid Extractable Selenium (Se)	2018/12/28	95	75 - 125	105	80 - 120	<0.50	ug/g	NC	30
5903889	Acid Extractable Silver (Ag)	2018/12/28	98	75 - 125	101	80 - 120	<0.20	ug/g	NC	30
5903889	Acid Extractable Thallium (Tl)	2018/12/28	101	75 - 125	104	80 - 120	<0.050	ug/g	23	30
5903889	Acid Extractable Uranium (U)	2018/12/28	102	75 - 125	104	80 - 120	<0.050	ug/g	1.7	30
5903889	Acid Extractable Vanadium (V)	2018/12/28	NC	75 - 125	100	80 - 120	<5.0	ug/g	0.46	30
5903889	Acid Extractable Zinc (Zn)	2018/12/28	NC	75 - 125	97	80 - 120	<5.0	ug/g	4.2	30
5903900	1-Methylnaphthalene	2018/12/24	120	50 - 130	122	50 - 130	<0.0050	ug/g	NC	40
5903900	2-Methylnaphthalene	2018/12/24	105	50 - 130	105	50 - 130	<0.0050	ug/g	NC	40
5903900	Acenaphthene	2018/12/24	86	50 - 130	93	50 - 130	<0.0050	ug/g	NC	40
5903900	Acenaphthylene	2018/12/24	90	50 - 130	91	50 - 130	<0.0050	ug/g	NC	40
5903900	Anthracene	2018/12/24	89	50 - 130	91	50 - 130	<0.0050	ug/g	NC	40
5903900	Benzo(a)anthracene	2018/12/24	97	50 - 130	103	50 - 130	<0.0050	ug/g	NC	40
5903900	Benzo(a)pyrene	2018/12/24	92	50 - 130	101	50 - 130	<0.0050	ug/g	NC	40
5903900	Benzo(b,j)fluoranthene	2018/12/24	96	50 - 130	105	50 - 130	<0.0050	ug/g	NC	40
5903900	Benzo(g,h,i)perylene	2018/12/24	95	50 - 130	106	50 - 130	<0.0050	ug/g	NC	40
5903900	Benzo(k)fluoranthene	2018/12/24	83	50 - 130	91	50 - 130	<0.0050	ug/g	NC	40
5903900	Chrysene	2018/12/24	94	50 - 130	100	50 - 130	<0.0050	ug/g	NC	40
5903900	Dibenz(a,h)anthracene	2018/12/24	96	50 - 130	106	50 - 130	<0.0050	ug/g	NC	40
5903900	Fluoranthene	2018/12/24	84	50 - 130	88	50 - 130	<0.0050	ug/g	NC	40
5903900	Fluorene	2018/12/24	84	50 - 130	89	50 - 130	<0.0050	ug/g	NC	40
5903900	Indeno(1,2,3-cd)pyrene	2018/12/24	95	50 - 130	105	50 - 130	<0.0050	ug/g	NC	40
5903900	Naphthalene	2018/12/24	80	50 - 130	87	50 - 130	<0.0050	ug/g	NC	40

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5903900	Phenanthrene	2018/12/24	90	50 - 130	94	50 - 130	<0.0050	ug/g	NC	40
5903900	Pyrene	2018/12/24	90	50 - 130	92	50 - 130	<0.0050	ug/g	NC	40
5903908	F2 (C10-C16 Hydrocarbons)	2018/12/27	100	50 - 130	99	80 - 120	<10	ug/g	NC	30
5903908	F3 (C16-C34 Hydrocarbons)	2018/12/27	96	50 - 130	95	80 - 120	<50	ug/g	NC	30
5903908	F4 (C34-C50 Hydrocarbons)	2018/12/27	86	50 - 130	85	80 - 120	<50	ug/g	NC	30
5903973	Hot Water Ext. Boron (B)	2018/12/24	98	75 - 125	101	75 - 125	<0.050	ug/g		
5904027	Acid Extractable Antimony (Sb)	2018/12/28	87	75 - 125	101	80 - 120	<0.20	ug/g	NC	30
5904027	Acid Extractable Arsenic (As)	2018/12/28	94	75 - 125	101	80 - 120	<1.0	ug/g	5.8	30
5904027	Acid Extractable Barium (Ba)	2018/12/28	NC	75 - 125	100	80 - 120	<0.50	ug/g	4.1	30
5904027	Acid Extractable Beryllium (Be)	2018/12/28	93	75 - 125	99	80 - 120	<0.20	ug/g	6.8	30
5904027	Acid Extractable Boron (B)	2018/12/28	98	75 - 125	98	80 - 120	<5.0	ug/g	1.1	30
5904027	Acid Extractable Cadmium (Cd)	2018/12/28	93	75 - 125	101	80 - 120	<0.10	ug/g	2.2	30
5904027	Acid Extractable Chromium (Cr)	2018/12/28	96	75 - 125	101	80 - 120	<1.0	ug/g	6.1	30
5904027	Acid Extractable Cobalt (Co)	2018/12/28	93	75 - 125	102	80 - 120	<0.10	ug/g	5.4	30
5904027	Acid Extractable Copper (Cu)	2018/12/28	91	75 - 125	107	80 - 120	<0.50	ug/g	2.1	30
5904027	Acid Extractable Lead (Pb)	2018/12/28	90	75 - 125	102	80 - 120	<1.0	ug/g	0.58	30
5904027	Acid Extractable Mercury (Hg)	2018/12/28	86	75 - 125	97	80 - 120	<0.050	ug/g	NC	30
5904027	Acid Extractable Molybdenum (Mo)	2018/12/28	94	75 - 125	103	80 - 120	<0.50	ug/g	NC	30
5904027	Acid Extractable Nickel (Ni)	2018/12/28	90	75 - 125	101	80 - 120	<0.50	ug/g	7.8	30
5904027	Acid Extractable Selenium (Se)	2018/12/28	88	75 - 125	104	80 - 120	<0.50	ug/g	NC	30
5904027	Acid Extractable Silver (Ag)	2018/12/28	92	75 - 125	103	80 - 120	<0.20	ug/g	NC	30
5904027	Acid Extractable Thallium (Tl)	2018/12/28	90	75 - 125	102	80 - 120	<0.050	ug/g	9.2	30
5904027	Acid Extractable Uranium (U)	2018/12/28	91	75 - 125	100	80 - 120	<0.050	ug/g	4.1	30
5904027	Acid Extractable Vanadium (V)	2018/12/28	NC	75 - 125	101	80 - 120	<5.0	ug/g	9.1	30
5904027	Acid Extractable Zinc (Zn)	2018/12/28	NC	75 - 125	103	80 - 120	<5.0	ug/g	3.4	30
5904146	Benzene	2018/12/28	90	60 - 140	96	60 - 140	<0.020	ug/g	NC	50
5904146	Ethylbenzene	2018/12/28	92	60 - 140	91	60 - 140	<0.020	ug/g	14	50
5904146	F1 (C6-C10) - BTEX	2018/12/28					<10	ug/g	26	30
5904146	F1 (C6-C10)	2018/12/28	128	60 - 140	98	80 - 120	<10	ug/g	26	30
5904146	o-Xylene	2018/12/28	96	60 - 140	96	60 - 140	<0.020	ug/g	NC	50
5904146	p+m-Xylene	2018/12/28	94	60 - 140	94	60 - 140	<0.040	ug/g	5.5	50
5904146	Toluene	2018/12/28	88	60 - 140	93	60 - 140	<0.020	ug/g	NC	50

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5904146	Total Xylenes	2018/12/28					<0.040	ug/g	5.5	50
5904270	Available (CaCl2) pH	2018/12/27			100	97 - 103			2.3	N/A
5905561	Chromium (VI)	2018/12/28	48 (1)	70 - 130	90	80 - 120	<0.2	ug/g	NC	35

N/A = Not Applicable

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Matrix Spike): The recovery in the matrix spike was not calculated. The relative difference between the concentration in the parent sample and the spike amount was too small to permit a reliable recovery calculation (matrix spike concentration was less than the native sample concentration)

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).
(1) The matrix spike recovery was below the lower control limit. This may be due in part to the reducing environment of the sample. The sample was reanalyzed with the same results.

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Maxxam Job #: B8Y1815
Report Date: 2018/12/31

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE ,TORONTO
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).

A handwritten signature in black ink, appearing to read "Anastasiya Hamanov". The signature is written in a cursive style and is positioned above a horizontal line.

Anastasiya Hamanov, Scientific Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

CHAIN OF CUSTODY RECORD

Page 1 of 2

REPORT TO:
Company Name: Pinchin Ltd.
Attention: Frank Schiavelli
Address: 2470 Milltower Ct
 Mississauga, ON L5N 7W5
Tel: (905) 363-0678
Email: ap@pinchin.com

PROJECT INFORMATION:
Project #: A70927
Project Name: PMSILLES
Site #: 57 MAXAM AVE. (DIXON/DIXON)
Sampled By: KAVRIL

INVOICE TO:
Company Name: #3103 Pinchin Ltd
Accounts Payable: 2470 Milltower Ct
 Mississauga, ON L5N 7W5
Tel: (905) 363-0678
Email: ap@pinchin.com

LABORATORY USE ONLY:
Maxam Job #: _____
Batch Order #: _____
Project Manager: Antonella Brasil
Barcode: _____

MOE REGULATED DRINKING WATER OR WATER INTENDED FOR HUMAN CONSUMPTION MUST BE SUBMITTED ON THE MAXAM DRINKING WATER CHAIN OF CUSTODY

Regulation 153 (2011):
 Res/Park
 Medium/Fine
 CCOE
 Reg 558
 MISA
 PWQD
 Other: _____

Other Regulations:
 Secondary Sewer Bylaw
 Storm Sewer Bylaw
 Municipality
 Other: _____

Include Criteria on Certificate of Analysis (MND): AL

Sample Barcode Label	Sample Location (Municipality)	Date Sampled	Time Sampled	Matrix	Field Filtered (Please Circle)	PHS (F-T) (P)	NO3	Metals Package	PH	# Jars used and not submitted	Time	Date: (YYMMDD)
MW07-S1		2018/12/19	9:45	SOIL	NA	X	X	X	X		16:50	2018/12/20
MW07-S3			9:55			X	X	X				
MW07-S6			10:10			X	X	X				
MW07-S7			10:15			X	X	X				
MW08-S1			10:55			X	X	X				
MW08-S2			11:05			X	X	X				
MW08-S4			11:10			X	X	X				
MW08-S6			11:25			X	X	X				
MW08-S7			11:40			X	X	X				
B410-S1			9:00			X	X	X				

RECEIVED BY: (Signature/Print) _____
Time: 16:00
Date: 2018/12/20

LABORATORY USE ONLY:
Temperature (°C) on Receipt: 0/2/2
Time Sensitive: _____
Guaranteed Seal Intact: Yes No

White: Maxam Yellow: Client

SMS: _____

20-Dec-18 16:30
Antonella Brasil
B8Y1815

GUS ENV-1196

PLEASE PRINT AND SIGNATURES MUST BE KEPT COOL (4-10°C) FROM TIME OF SAMPLING UNTIL DELIVERY TO MAXAM



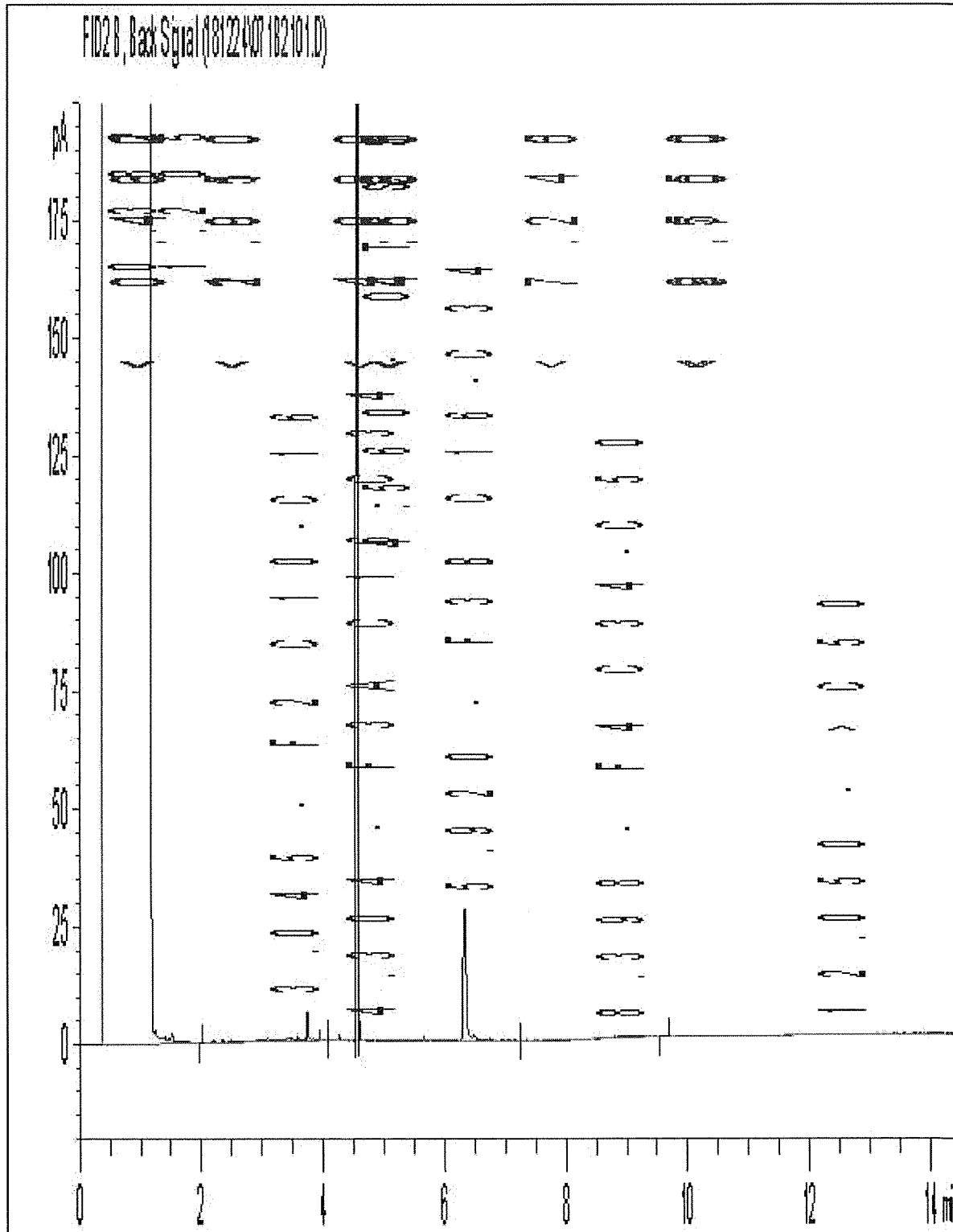
5740 Campobello Road, Mississauga, Ontario L5N 2L8
 Phone: 905-817-5200 Fax: 905-817-5779 Toll Free: 800-563-6266
 CAM FCD-01191/3

CHAIN OF CUSTODY RECORD 115844 Page 2 of 2

Invoice Information Company Name: Pinchin Ltd. Contact Name: AP Pinchin Address: 2470 MILLSWATER C/A MISS ON Phone: 905 363 0678 Fax: - Email: ap@pinchin.com		Report Information (if differs from Invoice) Company Name: Pinchin Ltd. Contact Name: Frank Schiaffli Address: - Phone: 905 363 1444 Fax: - Email: fschiaffli@pinchin.com		Project Information (where applicable) Quotation #: - P.O. #/AF#: - Project #: 232203 Site Location: 57 MACK AVENUE/1010 Site #: - Sampled By: YWOOLEY		Turnaround Time (TAT) Required <input checked="" type="checkbox"/> Regular TAT (5-7 days) Most analyses PLEASE PROVIDE ADVANCE NOTICE FOR RUSH PROJECTS Rush TAT (Surcharges will be applied) <input type="checkbox"/> 1 Day <input type="checkbox"/> 2 Days <input type="checkbox"/> 3-4 Days Date Required:	
Regulation 153 <input type="checkbox"/> Table 1 <input type="checkbox"/> Res/Park <input type="checkbox"/> Med/Fine <input type="checkbox"/> Table 2 <input checked="" type="checkbox"/> Ind/Comm <input type="checkbox"/> Coarse <input checked="" type="checkbox"/> Table 3 <input type="checkbox"/> Agri/Other <input type="checkbox"/> Table <input type="checkbox"/> Other (Specify)		Other Regulations <input type="checkbox"/> CCME <input type="checkbox"/> Sanitary Sewer Bylaw <input type="checkbox"/> MISA <input type="checkbox"/> Storm Sewer Bylaw <input type="checkbox"/> MWCO <input type="checkbox"/> Reg. 153 <input type="checkbox"/> Other (Specify)		MOE REGULATED DRINKING WATER OR WATER INTENDED FOR HUMAN CONSUMPTION MUST BE SUBMITTED ON THE MAXXAM DRINKING WATER CHAIN OF CUSTODY		Rush Confirmation #:	
LABORATORY USE ONLY CUSTODY SEAL: Y / N Present <input type="checkbox"/> Intact <input type="checkbox"/> COOLING MEDIA PRESENCE: Y / N		LABORATORY USE ONLY COOLER TEMPERATURES		COMMENTS		HOLD - DO NOT ANALYZE	
SAMPLE IDENTIFICATION DATE SAMPLED (YYYYMMDD) TIME SAMPLED (HH:MM) MARK 1 BH10-S3 20181219 9:10 SOIL 2 BH10-S6 20181219 9:20 3 BH10-S8 20181219 9:30 4 MW09-S1 20181219 13:06 5 MW09-S5 20181219 13:30 6 MW09-S8 20181219 13:45 7 MW09-S11 20181220 8:50 8 MW09-S16 20181220 9:30 9 MW09-S17 20181220 9:55		# OF CONTAINERS SUBMITTED FIELD FILTERED (CIRCLE) Metals / hg / cvl BTEX / PHC F1 PHS F2 - F4 REG 153 ICPMS METALS REG 153 METALS & INORGANICS REG 153 METALS REG 153 METALS (Hg, Cr, V, ICPMS Metals, HWS - B) PAHS		RECEIVED BY: (Signature/Print) DATE: (YYYYMMDD) TIME: (HH:MM)		MAXXAM JOB #	
RETURNED BY: (Signature/Print) VWOOLEY KAPPA WOOLEY		DATE: (YYYYMMDD) TIME: (HH:MM) 2018 12/20 16:00		RECEIVED BY: (Signature/Print) SEE PAGE 1		MAXXAM JOB #	

Unless otherwise agreed to in writing, work submitted on this Chain of Custody is subject to Maxxam's standard Terms and Conditions. Signing of this Chain of Custody document is acknowledgment and acceptance of our terms which are available for viewing at www.maxxam.ca/terms. Sample container, preservation, hold time and packaging information can be viewed at <http://maxxam.ca/wp-content/uploads/Ontario-COC.pdf>.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

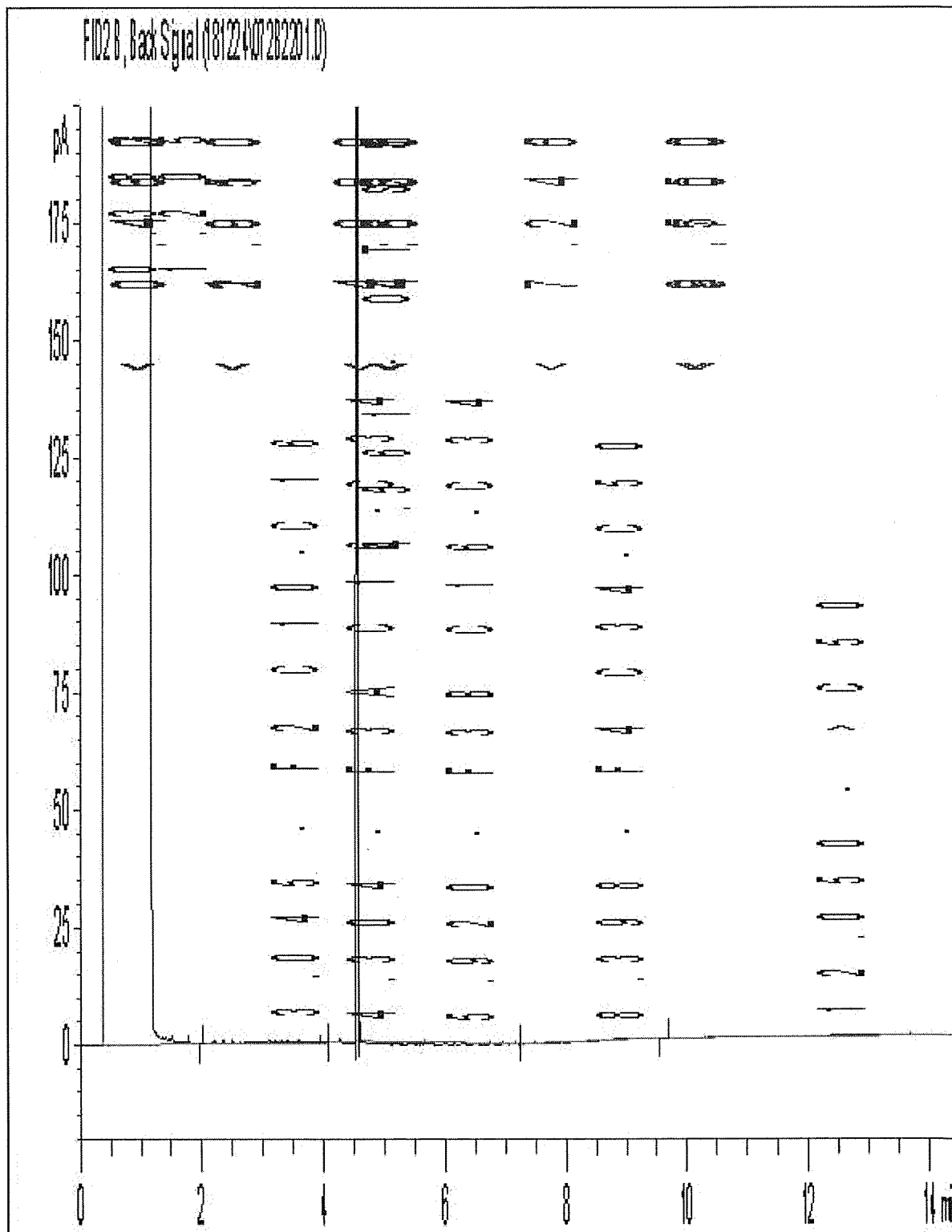


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y1815
Report Date: 2018/12/31
Maxxam Sample: IPM521

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE ,TORONTO
Client ID: MW08-S1

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

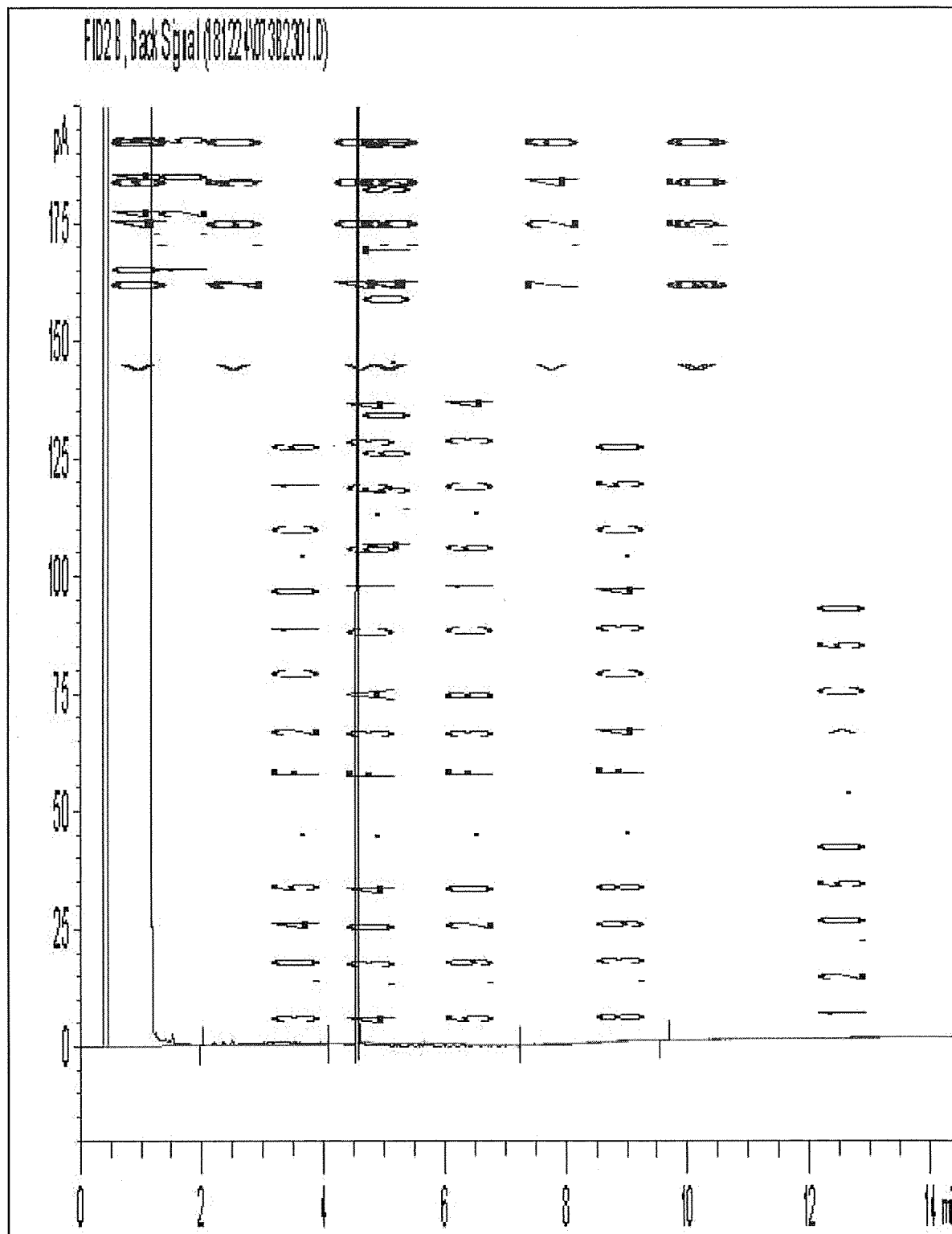


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y1815
 Report Date: 2018/12/31
 Maxxam Sample: IPM524

Pinchin Ltd
 Client Project #: 232203
 Project name: 57 MACK AVE ,TORONTO
 Client ID: MW08-S6

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



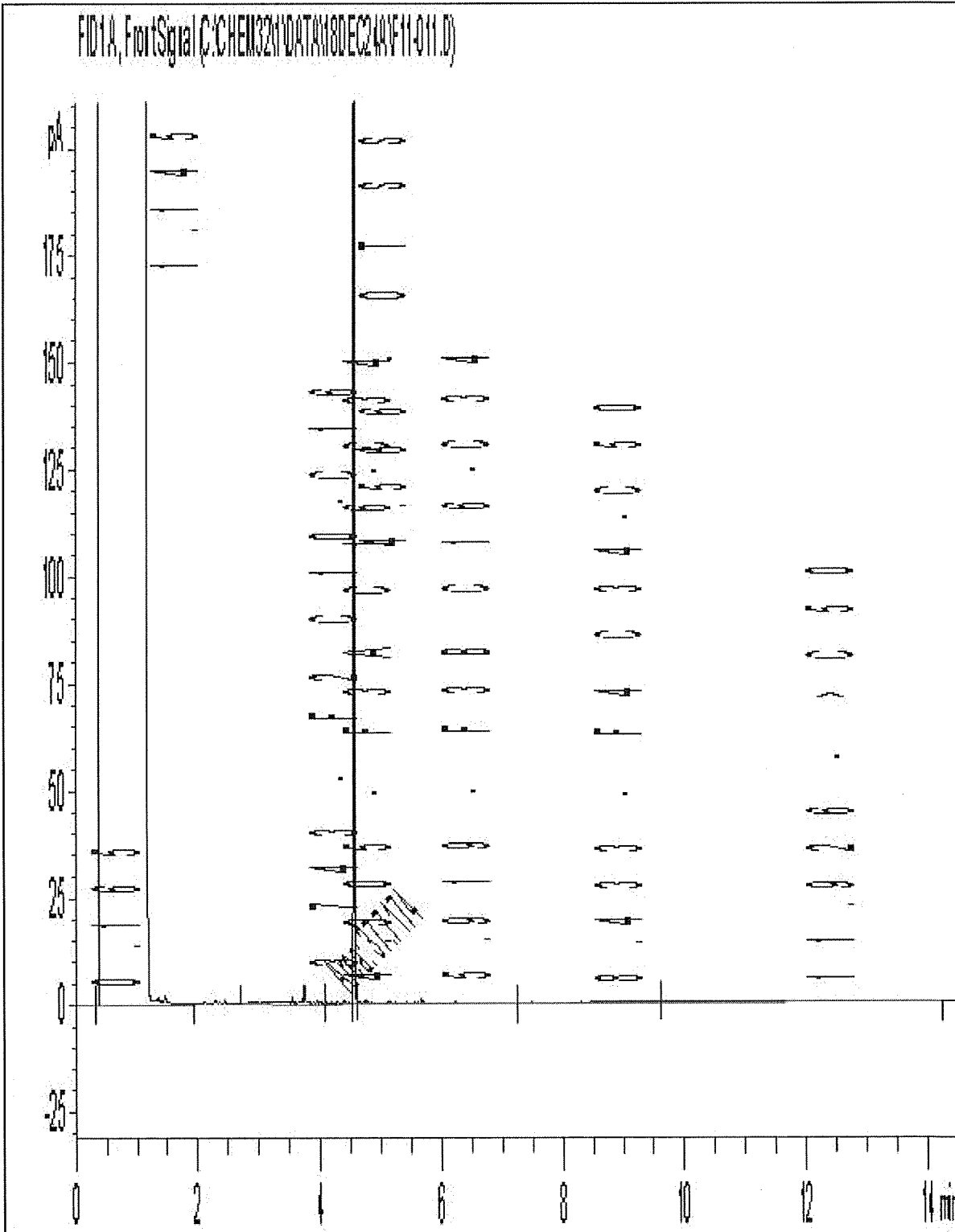
Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

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Maxxam Job #: B8Y1815
Report Date: 2018/12/31
Maxxam Sample: IPM526

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE ,TORONTO
Client ID: BH10-S1

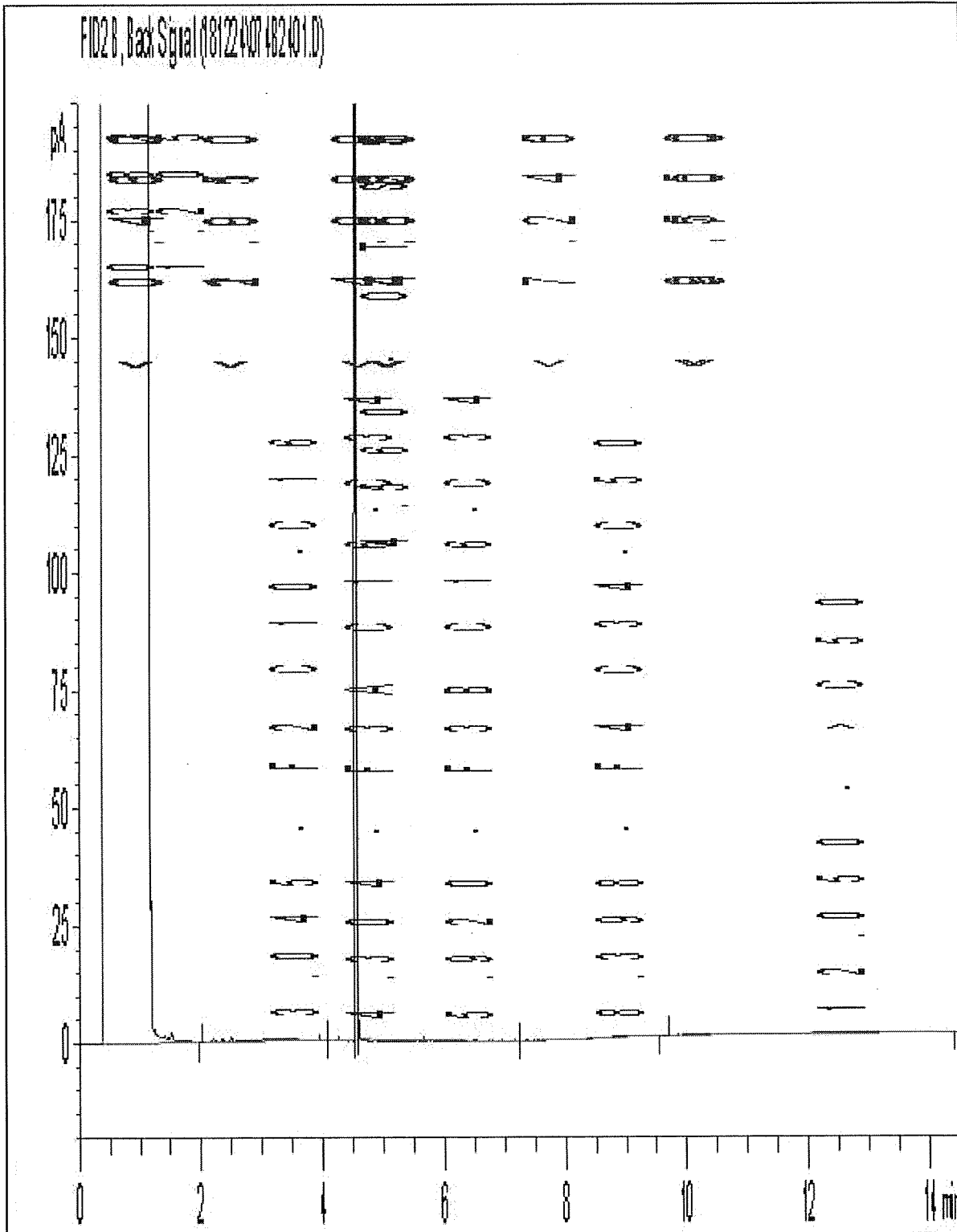
Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Maxxam Job #: B8Y1815
Report Date: 2018/12/31
Maxxam Sample: IPM528

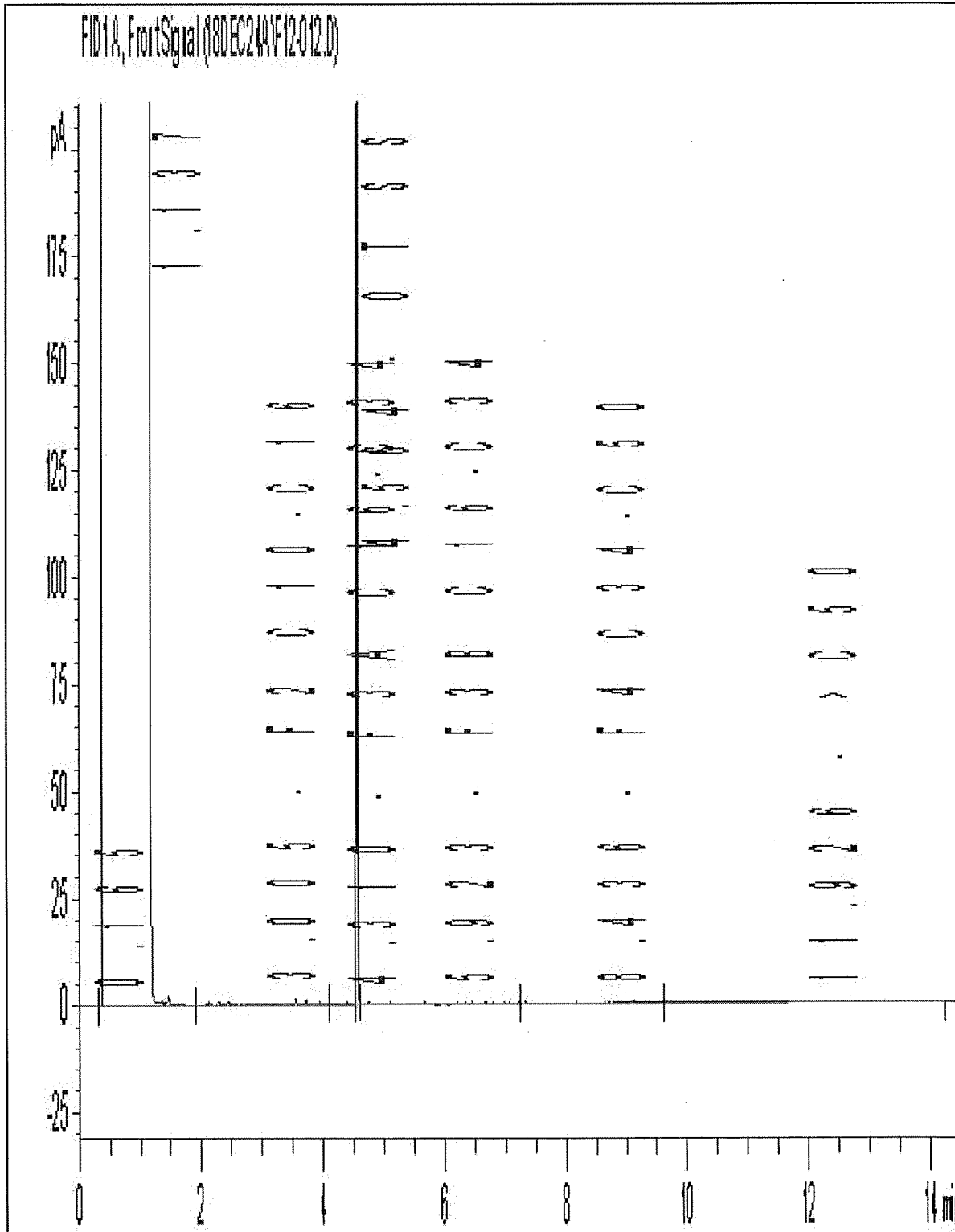
Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE ,TORONTO
Client ID: BH10-S6

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

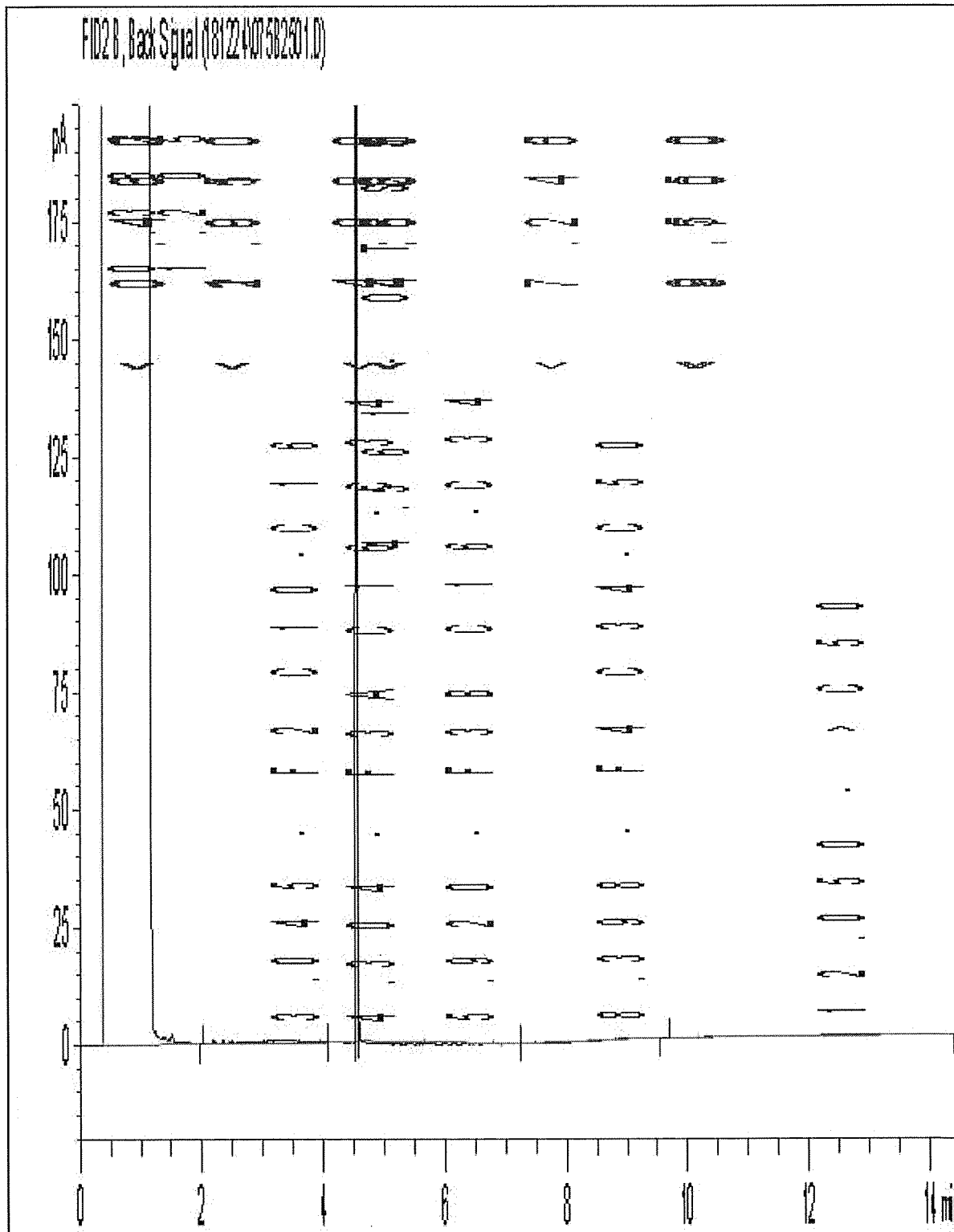


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y1815
Report Date: 2018/12/31
Maxxam Sample: IPM531

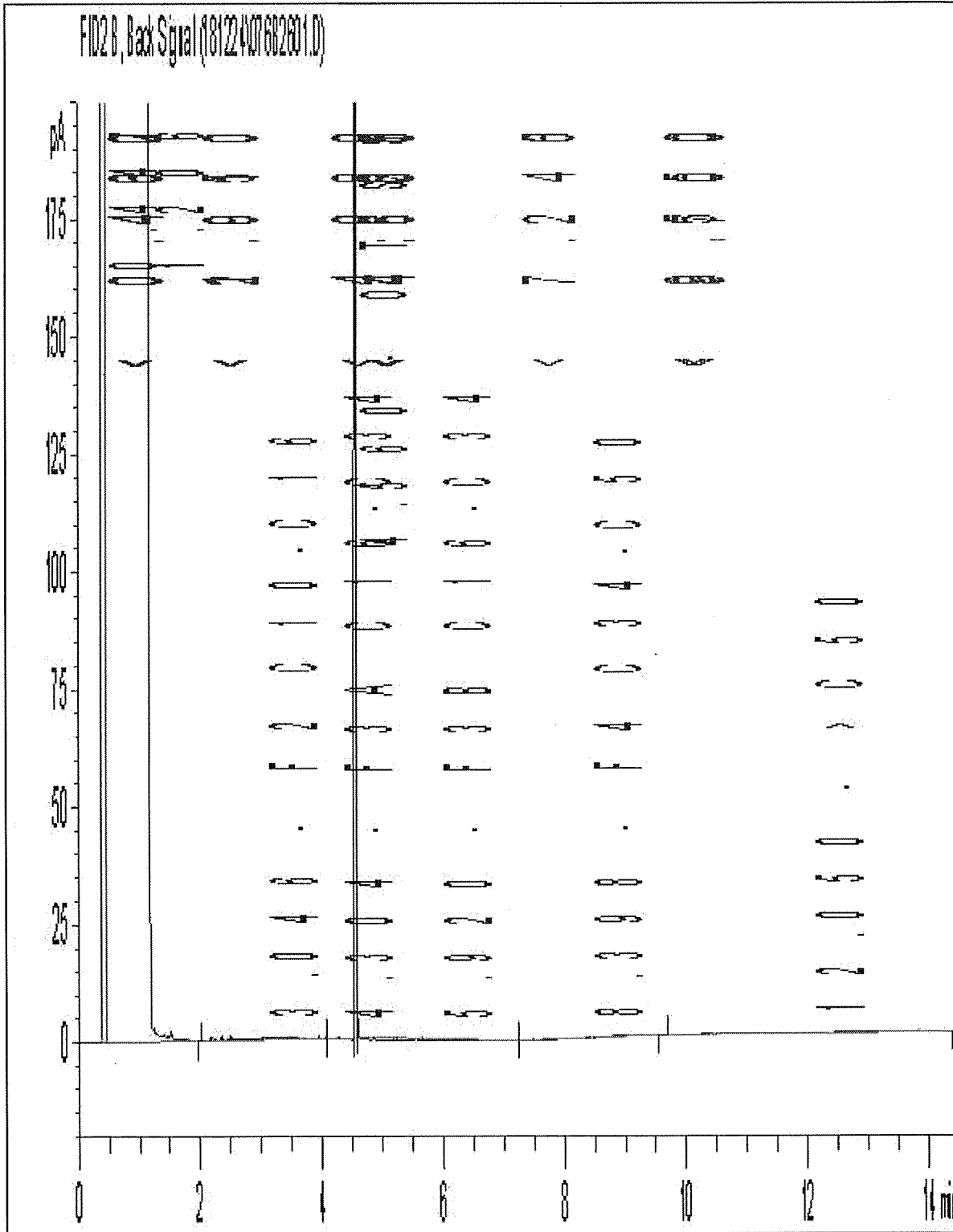
Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE ,TORONTO
Client ID: MW09-S5

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 696420-01-01

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/21
Report #: R5535735
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8X3109

Received: 2018/12/12, 18:21

Sample Matrix: Soil
Samples Received: 4

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
1,3-Dichloropropene Sum	3	N/A	2018/12/17		EPA 8260C m
Petroleum Hydro. CCME F1 & BTEX in Soil (1)	1	N/A	2018/12/20	CAM SOP-00315	CCME PHC-CWS m
Petroleum Hydrocarbons F2-F4 in Soil (2)	3	2018/12/17	2018/12/18	CAM SOP-00316	CCME CWS m
Petroleum Hydrocarbons F2-F4 in Soil (2)	1	2018/12/20	2018/12/21	CAM SOP-00316	CCME CWS m
Moisture	3	N/A	2018/12/13	CAM SOP-00445	Carter 2nd ed 51.2 m
Moisture	1	N/A	2018/12/20	CAM SOP-00445	Carter 2nd ed 51.2 m
Volatile Organic Compounds and F1 PHCs	3	N/A	2018/12/15	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) No lab extraction date is given for F1BTEX & VOC samples that are field preserved with methanol. Extraction date is the date sampled unless otherwise stated.

(2) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data reported using validated cold solvent extraction instead of Soxhlet extraction.



Your Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 696420-01-01

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/21
Report #: R5535735
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8X3109

Received: 2018/12/12, 18:21

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.
Antonella Brasil, Senior Project Manager
Email: ABrasil@maxxam.ca
Phone# (905)817-5817

=====
Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

O.REG 153 PETROLEUM HYDROCARBONS (SOIL)

Maxxam ID		INS050		
Sampling Date		2018/12/10 09:35		
COC Number		696420-01-01		
	UNITS	MW01-S2	RDL	QC Batch
Inorganics				
Moisture	%	13	1.0	5899100
BTEX & F1 Hydrocarbons				
Benzene	ug/g	<0.020	0.020	5899614
Toluene	ug/g	<0.020	0.020	5899614
Ethylbenzene	ug/g	<0.020	0.020	5899614
o-Xylene	ug/g	<0.020	0.020	5899614
p+m-Xylene	ug/g	<0.040	0.040	5899614
Total Xylenes	ug/g	<0.040	0.040	5899614
F1 (C6-C10)	ug/g	<10	10	5899614
F1 (C6-C10) - BTEX	ug/g	<10	10	5899614
F2-F4 Hydrocarbons				
F2 (C10-C16 Hydrocarbons)	ug/g	<10	10	5899375
F3 (C16-C34 Hydrocarbons)	ug/g	<50	50	5899375
F4 (C34-C50 Hydrocarbons)	ug/g	<50	50	5899375
Reached Baseline at C50	ug/g	Yes		5899375
Surrogate Recovery (%)				
1,4-Difluorobenzene	%	103		5899614
4-Bromofluorobenzene	%	101		5899614
D10-Ethylbenzene	%	90		5899614
D4-1,2-Dichloroethane	%	104		5899614
o-Terphenyl	%	97		5899375
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		INS051		INS052	INS054		
Sampling Date		2018/12/10 09:55		2018/12/11 10:25	2018/12/10 11:00		
COC Number		696420-01-01		696420-01-01	696420-01-01		
	UNITS	MW01-S6	QC Batch	MW01-S17	MW02-S7	RDL	QC Batch
Inorganics							
Moisture	%	12	5887636	13	13	1.0	5887636
Calculated Parameters							
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5884734	<0.050	<0.050	0.050	5885645
Volatile Organics							
Acetone (2-Propanone)	ug/g	<0.50	5888829	<0.50	<0.50	0.50	5888829
Benzene	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
Bromodichloromethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Bromoform	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Bromomethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Carbon Tetrachloride	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Chlorobenzene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Chloroform	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Dibromochloromethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,2-Dichlorobenzene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,3-Dichlorobenzene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,4-Dichlorobenzene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,1-Dichloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,2-Dichloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,1-Dichloroethylene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
cis-1,2-Dichloroethylene	ug/g	<0.050	5888829	0.060	<0.050	0.050	5888829
trans-1,2-Dichloroethylene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,2-Dichloropropane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
cis-1,3-Dichloropropene	ug/g	<0.030	5888829	<0.030	<0.030	0.030	5888829
trans-1,3-Dichloropropene	ug/g	<0.040	5888829	<0.040	<0.040	0.040	5888829
Ethylbenzene	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
Ethylene Dibromide	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Hexane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Methylene Chloride(Dichloromethane)	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5888829	<0.50	<0.50	0.50	5888829
Methyl Isobutyl Ketone	ug/g	<0.50	5888829	<0.50	<0.50	0.50	5888829
RDL = Reportable Detection Limit							
QC Batch = Quality Control Batch							



Maxxam Job #: B8X3109
Report Date: 2018/12/21

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		INS051		INS052	INS054		
Sampling Date		2018/12/10 09:55		2018/12/11 10:25	2018/12/10 11:00		
COC Number		696420-01-01		696420-01-01	696420-01-01		
	UNITS	MW01-S6	QC Batch	MW01-S17	MW02-S7	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Styrene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Tetrachloroethylene	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Toluene	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
1,1,1-Trichloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
1,1,2-Trichloroethane	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Trichloroethylene	ug/g	0.080	5888829	0.11	<0.050	0.050	5888829
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5888829	<0.050	<0.050	0.050	5888829
Vinyl Chloride	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
p-m-Xylene	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
o-Xylene	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
Total Xylenes	ug/g	<0.020	5888829	<0.020	<0.020	0.020	5888829
F1 (C6-C10)	ug/g	<10	5888829	<10	<10	10	5888829
F1 (C6-C10) - BTEX	ug/g	<10	5888829	<10	<10	10	5888829
F2-F4 Hydrocarbons							
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5892004	<10	<10	10	5892004
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5892004	<50	<50	50	5892004
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5892004	<50	<50	50	5892004
Reached Baseline at C50	ug/g	Yes	5892004	Yes	Yes		5892004
Surrogate Recovery (%)							
o-Terphenyl	%	91	5892004	90	90		5892004
4-Bromofluorobenzene	%	90	5888829	91	91		5888829
D10-o-Xylene	%	86	5888829	83	81		5888829
D4-1,2-Dichloroethane	%	114	5888829	113	113		5888829
D8-Toluene	%	91	5888829	92	91		5888829
RDL = Reportable Detection Limit QC Batch = Quality Control Batch							

Maxxam Job #: B8X3109
Report Date: 2018/12/21

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: INS050
Sample ID: MW01-S2
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/12

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Petroleum Hydro. CCME F1 & BTEX in Soil	HSGC/MSFD	5899614	N/A	2018/12/20	Joe Paino
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5899375	2018/12/20	2018/12/21	Zhiyue (Frank) Zhu
Moisture	BAL	5899100	N/A	2018/12/20	Prgya Panchal

Maxxam ID: INS051
Sample ID: MW01-S6
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/12

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5884734	N/A	2018/12/17	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5892004	2018/12/17	2018/12/18	Zhiyue (Frank) Zhu
Moisture	BAL	5887636	N/A	2018/12/13	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5888829	N/A	2018/12/15	John Wu

Maxxam ID: INS052
Sample ID: MW01-S17
Matrix: Soil

Collected: 2018/12/11
Shipped:
Received: 2018/12/12

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5885645	N/A	2018/12/17	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5892004	2018/12/17	2018/12/18	Zhiyue (Frank) Zhu
Moisture	BAL	5887636	N/A	2018/12/13	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5888829	N/A	2018/12/15	John Wu

Maxxam ID: INS054
Sample ID: MW02-S7
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/12

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5885645	N/A	2018/12/17	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5892004	2018/12/17	2018/12/18	Zhiyue (Frank) Zhu
Moisture	BAL	5887636	N/A	2018/12/13	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5888829	N/A	2018/12/15	John Wu



Maxxam Job #: B8X3109
Report Date: 2018/12/21

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	2.0°C
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Results relate only to the items tested.

QUALITY ASSURANCE REPORT

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5888829	4-Bromofluorobenzene	2018/12/14	103	60 - 140	102	60 - 140	91	%		
5888829	D10-o-Xylene	2018/12/14	92	60 - 130	102	60 - 130	78	%		
5888829	D4-1,2-Dichloroethane	2018/12/14	104	60 - 140	105	60 - 140	111	%		
5888829	D8-Toluene	2018/12/14	105	60 - 140	105	60 - 140	92	%		
5892004	o-Terphenyl	2018/12/18	89	60 - 130	104	60 - 130	87	%		
5899375	o-Terphenyl	2018/12/21	102	60 - 130	97	60 - 130	94	%		
5899614	1,4-Difluorobenzene	2018/12/20	103	60 - 140	102	60 - 140	101	%		
5899614	4-Bromofluorobenzene	2018/12/20	99	60 - 140	98	60 - 140	100	%		
5899614	D10-Ethylbenzene	2018/12/20	91	60 - 140	87	60 - 140	84	%		
5899614	D4-1,2-Dichloroethane	2018/12/20	102	60 - 140	100	60 - 140	101	%		
5887636	Moisture	2018/12/13							0.89	20
5888829	1,1,1,2-Tetrachloroethane	2018/12/15	108	60 - 140	110	60 - 130	<0.050	ug/g	NC	50
5888829	1,1,1-Trichloroethane	2018/12/15	104	60 - 140	105	60 - 130	<0.050	ug/g	NC	50
5888829	1,1,2,2-Tetrachloroethane	2018/12/15	105	60 - 140	106	60 - 130	<0.050	ug/g	NC	50
5888829	1,1,2-Trichloroethane	2018/12/15	98	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5888829	1,1-Dichloroethane	2018/12/15	98	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5888829	1,1-Dichloroethylene	2018/12/15	93	60 - 140	95	60 - 130	<0.050	ug/g	NC	50
5888829	1,2-Dichloroethane	2018/12/15	97	60 - 140	98	60 - 130	<0.050	ug/g	NC	50
5888829	1,2-Dichloroethane	2018/12/15	100	60 - 140	101	60 - 130	<0.050	ug/g	NC	50
5888829	1,2-Dichloropropane	2018/12/15	92	60 - 140	95	60 - 130	<0.050	ug/g	NC	50
5888829	1,3-Dichlorobenzene	2018/12/15	94	60 - 140	94	60 - 130	<0.050	ug/g	NC	50
5888829	1,4-Dichlorobenzene	2018/12/15	92	60 - 140	93	60 - 130	<0.050	ug/g	NC	50
5888829	Acetone (2-Propanone)	2018/12/15	94	60 - 140	96	60 - 140	<0.50	ug/g	NC	50
5888829	Benzene	2018/12/15	93	60 - 140	95	60 - 130	<0.020	ug/g	NC	50
5888829	Bromodichloromethane	2018/12/15	101	60 - 140	104	60 - 130	<0.050	ug/g	NC	50
5888829	Bromoform	2018/12/15	110	60 - 140	111	60 - 130	<0.050	ug/g	NC	50
5888829	Bromomethane	2018/12/15	102	60 - 140	104	60 - 140	<0.050	ug/g	NC	50
5888829	Carbon Tetrachloride	2018/12/15	106	60 - 140	109	60 - 130	<0.050	ug/g	NC	50
5888829	Chlorobenzene	2018/12/15	95	60 - 140	96	60 - 130	<0.050	ug/g	NC	50
5888829	Chloroform	2018/12/15	100	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5888829	cis-1,2-Dichloroethylene	2018/12/15	101	60 - 140	103	60 - 130	<0.050	ug/g	NC	50
5888829	cis-1,3-Dichloropropene	2018/12/15	86	60 - 140	88	60 - 130	<0.030	ug/g	NC	50

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5888829	Dibromochloromethane	2018/12/15	107	60 - 140	108	60 - 130	<0.050	ug/g	NC	50
5888829	Dichlorodifluoromethane (FREON 12)	2018/12/15	114	60 - 140	115	60 - 140	<0.050	ug/g	NC	50
5888829	Ethylbenzene	2018/12/15	88	60 - 140	89	60 - 130	<0.020	ug/g	NC	50
5888829	Ethylene Dibromide	2018/12/15	101	60 - 140	103	60 - 130	<0.050	ug/g	NC	50
5888829	F1 (C6-C10) - BTEX	2018/12/15					<10	ug/g	NC	30
5888829	F1 (C6-C10)	2018/12/15	107	60 - 140	97	80 - 120	<10	ug/g	NC	30
5888829	Hexane	2018/12/15	96	60 - 140	97	60 - 130	<0.050	ug/g	NC	50
5888829	Methyl Ethyl Ketone (2-Butanone)	2018/12/15	93	60 - 140	95	60 - 140	<0.50	ug/g	NC	50
5888829	Methyl Isobutyl Ketone	2018/12/15	92	60 - 140	94	60 - 130	<0.50	ug/g	NC	50
5888829	Methyl t-butyl ether (MTBE)	2018/12/15	91	60 - 140	92	60 - 130	<0.050	ug/g	NC	50
5888829	Methylene Chloride(Dichloromethane)	2018/12/15	102	60 - 140	105	60 - 130	<0.050	ug/g	NC	50
5888829	o-Xylene	2018/12/15	91	60 - 140	93	60 - 130	<0.020	ug/g	NC	50
5888829	p+m-Xylene	2018/12/15	85	60 - 140	86	60 - 130	<0.020	ug/g	NC	50
5888829	Styrene	2018/12/15	96	60 - 140	98	60 - 130	<0.050	ug/g	NC	50
5888829	Tetrachloroethylene	2018/12/15	106	60 - 140	107	60 - 130	<0.050	ug/g	NC	50
5888829	Toluene	2018/12/15	93	60 - 140	95	60 - 130	<0.020	ug/g	NC	50
5888829	Total Xylenes	2018/12/15					<0.020	ug/g	NC	50
5888829	trans-1,2-Dichloroethylene	2018/12/15	99	60 - 140	100	60 - 130	<0.050	ug/g	NC	50
5888829	trans-1,3-Dichloropropene	2018/12/15	90	60 - 140	91	60 - 130	<0.040	ug/g	NC	50
5888829	Trichloroethylene	2018/12/15	101	60 - 140	102	60 - 130	<0.050	ug/g	NC	50
5888829	Trichlorofluoromethane (FREON 11)	2018/12/15	109	60 - 140	111	60 - 130	<0.050	ug/g	NC	50
5888829	Vinyl Chloride	2018/12/15	97	60 - 140	98	60 - 130	<0.020	ug/g	NC	50
5892004	F2 (C10-C16 Hydrocarbons)	2018/12/18	89	50 - 130	104	80 - 120	<10	ug/g	NC	30
5892004	F3 (C16-C34 Hydrocarbons)	2018/12/18	80	50 - 130	97	80 - 120	<50	ug/g	NC	30
5892004	F4 (C34-C50 Hydrocarbons)	2018/12/18	76	50 - 130	92	80 - 120	<50	ug/g	NC	30
5899100	Moisture	2018/12/20							4.5	20
5899375	F2 (C10-C16 Hydrocarbons)	2018/12/21	99	50 - 130	93	80 - 120	<10	ug/g	NC	30
5899375	F3 (C16-C34 Hydrocarbons)	2018/12/21	104	50 - 130	98	80 - 120	<50	ug/g	NC	30
5899375	F4 (C34-C50 Hydrocarbons)	2018/12/21	109	50 - 130	101	80 - 120	<50	ug/g	4.3	30
5899614	Benzene	2018/12/20	82	60 - 140	85	60 - 140	<0.020	ug/g	NC	50
5899614	Ethylbenzene	2018/12/20	88	60 - 140	92	60 - 140	<0.020	ug/g	NC	50
5899614	F1 (C6-C10) - BTEX	2018/12/20					<10	ug/g	NC	30

QUALITY ASSURANCE REPORT(CONT'D)

Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits
5899614	F1 (C6-C10)	2018/12/20	100	60 - 140	100	80 - 120	<10	ug/g	NC	30
5899614	o-Xylene	2018/12/20	89	60 - 140	92	60 - 140	<0.020	ug/g	NC	50
5899614	p+m-Xylene	2018/12/20	90	60 - 140	94	60 - 140	<0.040	ug/g	NC	50
5899614	Toluene	2018/12/20	88	60 - 140	93	60 - 140	<0.020	ug/g	NC	50
5899614	Total Xylenes	2018/12/20					<0.040	ug/g	NC	50

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

Maxxam Job #: B8X3109
Report Date: 2018/12/21

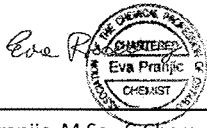
Pinchin Ltd
Client Project #: 232203
Site Location: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).



Anastassia Hamanov, Scientific Specialist



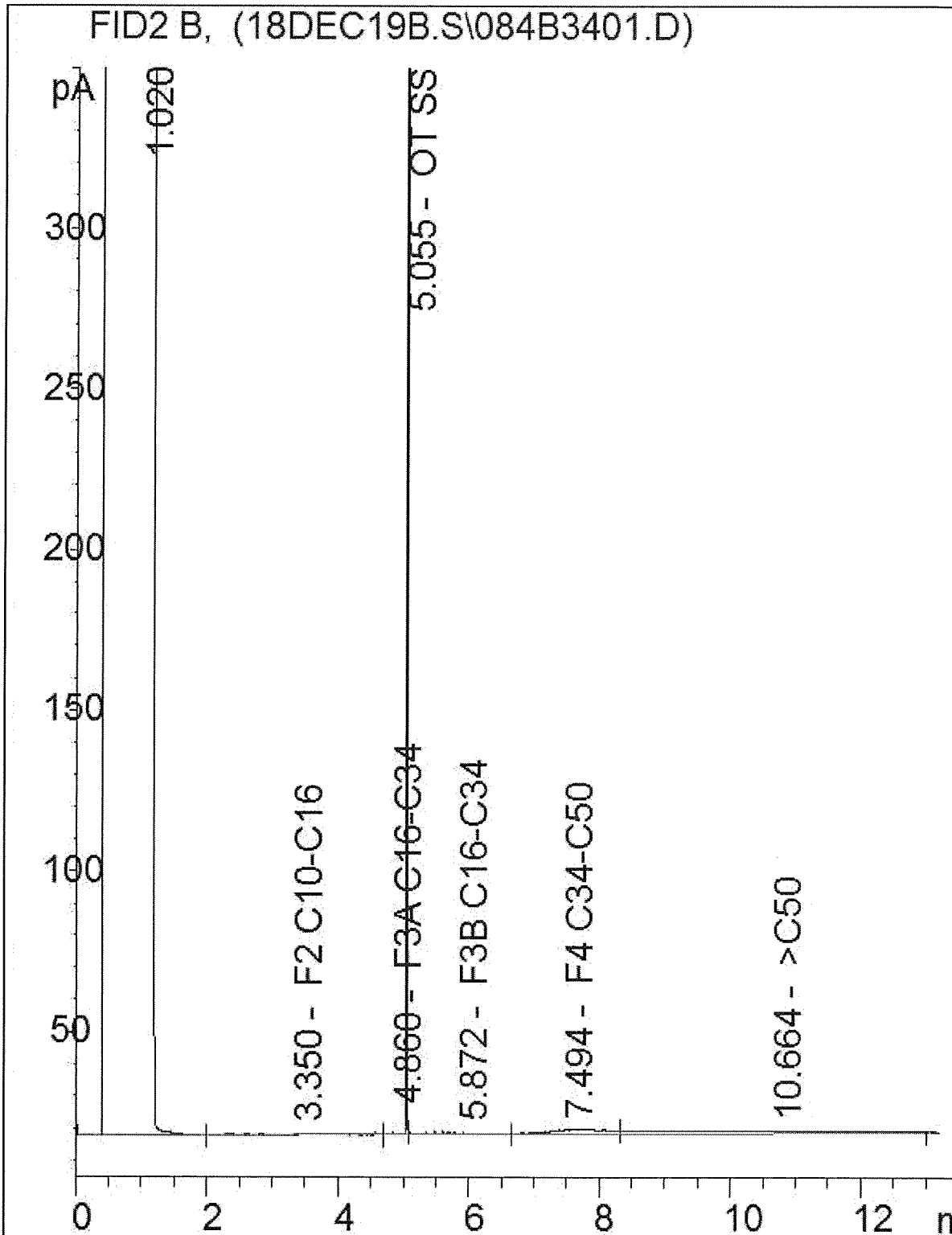
Ewa Pranjic, M.Sc., C.Chem, Scientific Specialist

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Maxxam Job #: B8X3109
Report Date: 2018/12/21
Maxxam Sample: INS050

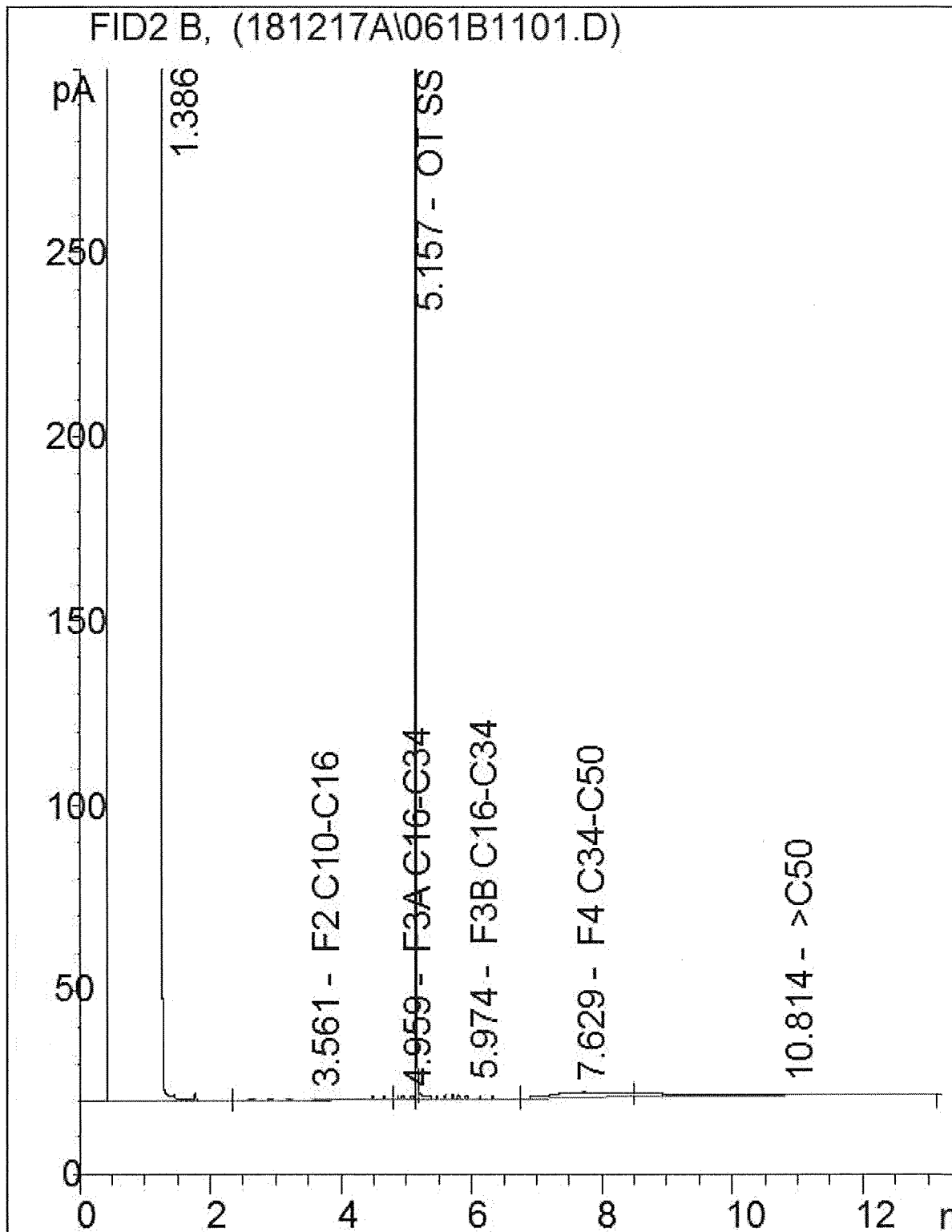
Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW01-S2

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

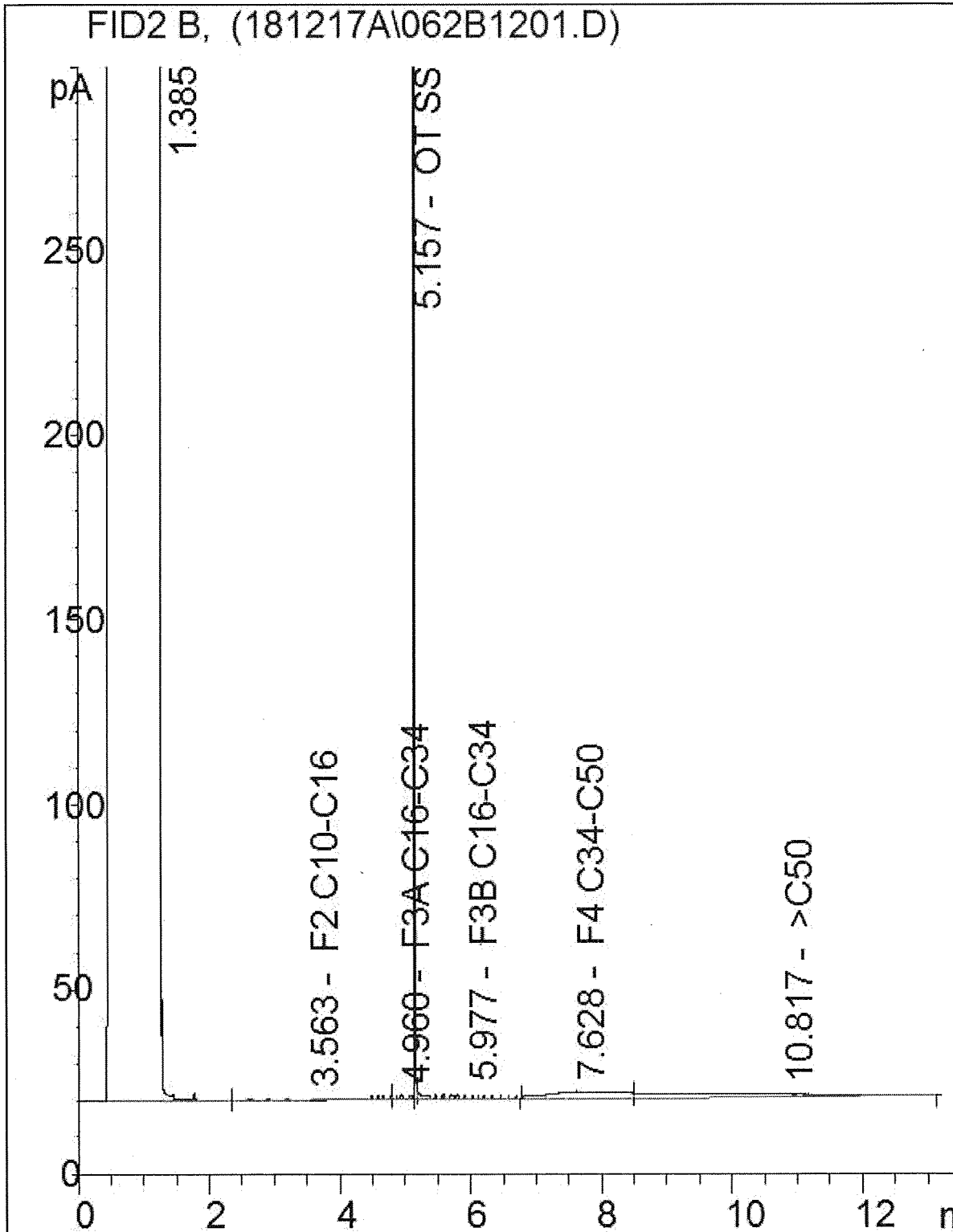


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8X3109
Report Date: 2018/12/21
Maxxam Sample: INS052

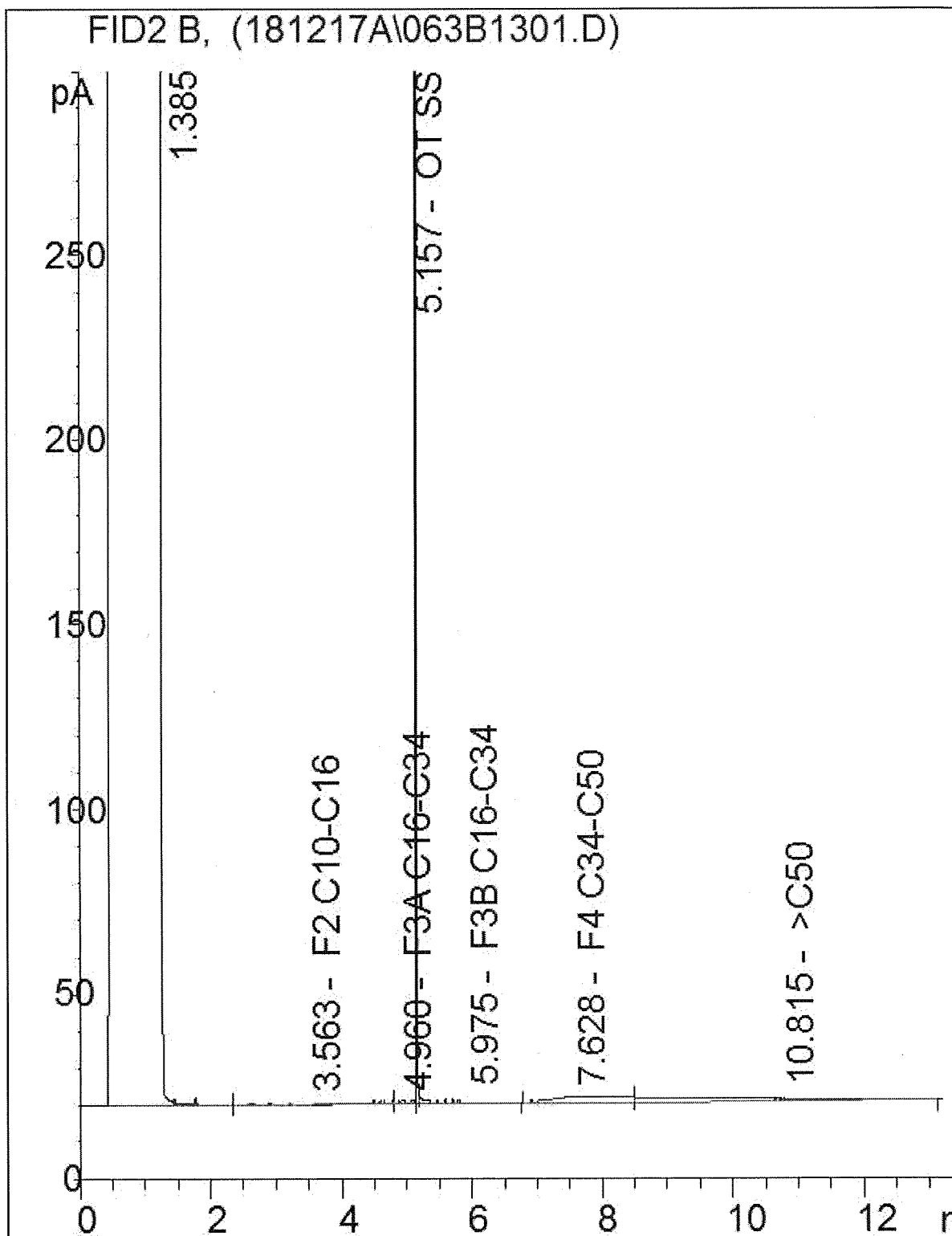
Pinchin Ltd
Client Project #: 232203
Project name: PHASE II ESA/ 57 MACK AVE, TORONTO, ON
Client ID: MW01-S17

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Your C.O.C. #: 115840

Attention: Frank Schlaefli
Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/20
Report #: R5534323
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8X6071
Received: 2018/12/14, 17:46

Sample Matrix: Soil
Samples Received: 9

Analyses	Quantity	Date		Laboratory Method	Reference
		Extracted	Analyzed		
1,3-Dichloropropene Sum	4	N/A	2018/12/18		EPA 8260C m
Petroleum Hydrocarbons F2-F4 in Soil (1)	4	2018/12/17	2018/12/20	CAM SOP-00316	CCME CWS m
Moisture	4	N/A	2018/12/17	CAM SOP-00445	Carter 2nd ed 51.2 m
pH CaCl2 EXTRACT	2	2018/12/19	2018/12/19	CAM SOP-00413	EPA 9045 D m
Sieve, 75um	4	N/A	2018/12/18	CAM SOP-00467	Carter 2nd ed m
Volatile Organic Compounds and F1 PHCs	4	N/A	2018/12/18	CAM SOP-00230	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

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Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data reported using validated cold solvent extraction instead of Soxhlet extraction.



Your Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Your C.O.C. #: 115840

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/20
Report #: R5534323
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8X6071

Received: 2018/12/14, 17:46

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.

Antonella Brasil, Senior Project Manager

Email: ABrasil@maxxam.ca

Phone# (905)817-5817

=====

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

Maxxam Job #: B8X6071
Report Date: 2018/12/20

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IOH328	IOH330		IOH334		IOH336		
Sampling Date		2018/12/10 15:20	2018/12/12 12:55		2018/12/10 16:05		2018/12/13 10:00		
COC Number		115840	115840		115840		115840		
	UNITS	MW03-S6	MW03-S17	QC Batch	MW04-S5	QC Batch	MW04-S16	RDL	QC Batch
Inorganics									
Moisture	%	12	14	5891931	12	5892601	17	1.0	5891931
Calculated Parameters									
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	<0.050	5889758	<0.050	5889758	<0.050	0.050	5889758
Volatile Organics									
Acetone (2-Propanone)	ug/g	<0.50	<0.50	5891706	<0.50	5891706	<0.50	0.50	5891706
Benzene	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
Bromodichloromethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Bromoform	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Bromomethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Carbon Tetrachloride	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Chlorobenzene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Chloroform	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Dibromochloromethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,2-Dichlorobenzene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,3-Dichlorobenzene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,4-Dichlorobenzene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,1-Dichloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,2-Dichloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,1-Dichloroethylene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
cis-1,2-Dichloroethylene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
trans-1,2-Dichloroethylene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,2-Dichloropropane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
cis-1,3-Dichloropropene	ug/g	<0.030	<0.030	5891706	<0.030	5891706	<0.030	0.030	5891706
trans-1,3-Dichloropropene	ug/g	<0.040	<0.040	5891706	<0.040	5891706	<0.040	0.040	5891706
Ethylbenzene	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
Ethylene Dibromide	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Hexane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Methylene Chloride(Dichloromethane)	ug/g	0.34	0.23	5891706	<0.050	5891706	<0.050	0.050	5891706
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	<0.50	5891706	<0.50	5891706	<0.50	0.50	5891706
Methyl Isobutyl Ketone	ug/g	<0.50	<0.50	5891706	<0.50	5891706	<0.50	0.50	5891706
RDL = Reportable Detection Limit QC Batch = Quality Control Batch									

Maxxam Job #: B8X6071
 Report Date: 2018/12/20

 Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVENUE, TORONTO
 Sampler Initials: KW

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		IOH328	IOH330		IOH334		IOH336		
Sampling Date		2018/12/10 15:20	2018/12/12 12:55		2018/12/10 16:05		2018/12/13 10:00		
COC Number		115840	115840		115840		115840		
	UNITS	MW03-S6	MW03-S17	QC Batch	MW04-S5	QC Batch	MW04-S16	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Styrene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,1,1,2-Tetrachloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,1,2,2-Tetrachloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Tetrachloroethylene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Toluene	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
1,1,1-Trichloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
1,1,2-Trichloroethane	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Trichloroethylene	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	<0.050	5891706	<0.050	5891706	<0.050	0.050	5891706
Vinyl Chloride	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
p+m-Xylene	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
o-Xylene	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
Total Xylenes	ug/g	<0.020	<0.020	5891706	<0.020	5891706	<0.020	0.020	5891706
F1 (C6-C10)	ug/g	<10	<10	5891706	<10	5891706	<10	10	5891706
F1 (C6-C10) - BTEX	ug/g	<10	<10	5891706	<10	5891706	<10	10	5891706
F2-F4 Hydrocarbons									
F2 (C10-C16 Hydrocarbons)	ug/g	<10	<10	5893167	<10	5893167	<10	10	5893167
F3 (C16-C34 Hydrocarbons)	ug/g	<50	<50	5893167	<50	5893167	<50	50	5893167
F4 (C34-C50 Hydrocarbons)	ug/g	<50	<50	5893167	<50	5893167	<50	50	5893167
Reached Baseline at C50	ug/g	Yes	Yes	5893167	Yes	5893167	Yes		5893167
Surrogate Recovery (%)									
o-Terphenyl	%	99	104	5893167	117	5893167	100		5893167
4-Bromofluorobenzene	%	98	97	5891706	99	5891706	96		5891706
D10-o-Xylene	%	91	96	5891706	86	5891706	95		5891706
D4-1,2-Dichloroethane	%	101	101	5891706	101	5891706	102		5891706
D8-Toluene	%	98	99	5891706	98	5891706	99		5891706
RDL = Reportable Detection Limit									
QC Batch = Quality Control Batch									



Maxxam Job #: B8X6071
Report Date: 2018/12/20

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

RESULTS OF ANALYSES OF SOIL

Maxxam ID		IOH327	IOH329			IOH332	IOH332		IOH333		
Sampling Date		2018/12/10 15:00	2018/12/12 12:25			2018/12/10 15:45	2018/12/10 15:45		2018/12/10 15:55		
COC Number		115840	115840			115840	115840		115840		
	UNITS	MW03-S3	MW03-S11	RDL	QC Batch	MW04-S1	MW04-S1 Lab-Dup	QC Batch	MW04-S3	RDL	QC Batch
Inorganics											
Available (CaCl ₂) pH	pH					7.70	7.64	5894496			
Miscellaneous Parameters											
Grain Size	%	FINE	COARSE	N/A	5892097				FINE	N/A	5892097
Sieve - #200 (<0.075mm)	%	73	5	1	5892097				65	1	5892097
Sieve - #200 (>0.075mm)	%	27	95	1	5892097				35	1	5892097
RDL = Reportable Detection Limit QC Batch = Quality Control Batch Lab-Dup = Laboratory Initiated Duplicate N/A = Not Applicable											

Maxxam ID		IOH334		IOH335	IOH335		
Sampling Date		2018/12/10 16:05		2018/12/10 16:15	2018/12/10 16:15		
COC Number		115840		115840	115840		
	UNITS	MW04-S5	QC Batch	MW04-S7	MW04-S7 Lab-Dup	RDL	QC Batch
Inorganics							
Available (CaCl ₂) pH	pH	7.77	5894496				
Miscellaneous Parameters							
Grain Size	%			FINE	FINE	N/A	5892097
Sieve - #200 (<0.075mm)	%			98	97	1	5892097
Sieve - #200 (>0.075mm)	%			2	3	1	5892097
RDL = Reportable Detection Limit QC Batch = Quality Control Batch Lab-Dup = Laboratory Initiated Duplicate N/A = Not Applicable							

Maxxam Job #: B8X6071
 Report Date: 2018/12/20

 Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVENUE, TORONTO
 Sampler Initials: KW

TEST SUMMARY

 Maxxam ID: IOH327
 Sample ID: MW03-S3
 Matrix: Soil

 Collected: 2018/12/10
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5892097	N/A	2018/12/18	Prgya Panchal

 Maxxam ID: IOH328
 Sample ID: MW03-S6
 Matrix: Soil

 Collected: 2018/12/10
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5889758	N/A	2018/12/18	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5893167	2018/12/17	2018/12/20	Dorina Popa
Moisture	BAL	5891931	N/A	2018/12/17	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5891706	N/A	2018/12/18	Karen Hughes

 Maxxam ID: IOH329
 Sample ID: MW03-S11
 Matrix: Soil

 Collected: 2018/12/12
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5892097	N/A	2018/12/18	Prgya Panchal

 Maxxam ID: IOH330
 Sample ID: MW03-S17
 Matrix: Soil

 Collected: 2018/12/12
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5889758	N/A	2018/12/18	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5893167	2018/12/17	2018/12/20	Dorina Popa
Moisture	BAL	5891931	N/A	2018/12/17	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5891706	N/A	2018/12/18	Karen Hughes

 Maxxam ID: IOH332
 Sample ID: MW04-S1
 Matrix: Soil

 Collected: 2018/12/10
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
pH CaCl2 EXTRACT	AT	5894496	2018/12/19	2018/12/19	Gnana Thomas

 Maxxam ID: IOH332 Dup
 Sample ID: MW04-S1
 Matrix: Soil

 Collected: 2018/12/10
 Shipped:
 Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
pH CaCl2 EXTRACT	AT	5894496	2018/12/19	2018/12/19	Gnana Thomas

Maxxam Job #: B8X6071
Report Date: 2018/12/20

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IOH333
Sample ID: MW04-S3
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5892097	N/A	2018/12/18	Prgya Panchal

Maxxam ID: IOH334
Sample ID: MW04-S5
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5889758	N/A	2018/12/18	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5893167	2018/12/17	2018/12/20	Dorina Popa
Moisture	BAL	5892601	N/A	2018/12/17	Min Yang
pH CaCl2 EXTRACT	AT	5894496	2018/12/19	2018/12/19	Gnana Thomas
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5891706	N/A	2018/12/18	Karen Hughes

Maxxam ID: IOH335
Sample ID: MW04-S7
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5892097	N/A	2018/12/18	Prgya Panchal

Maxxam ID: IOH335 Dup
Sample ID: MW04-S7
Matrix: Soil

Collected: 2018/12/10
Shipped:
Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5892097	N/A	2018/12/18	Prgya Panchal

Maxxam ID: IOH336
Sample ID: MW04-S16
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/14

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5889758	N/A	2018/12/18	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5893167	2018/12/17	2018/12/20	Dorina Popa
Moisture	BAL	5891931	N/A	2018/12/17	Min Yang
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5891706	N/A	2018/12/18	Karen Hughes

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Maxxam Job #: B8X6071
Report Date: 2018/12/20

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	0.3°C
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Results relate only to the items tested.

QUALITY ASSURANCE REPORT

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5891706	4-Bromofluorobenzene	2018/12/17	101	60 - 140	101	60 - 140	105	%				
5891706	D10-o-Xylene	2018/12/17	93	60 - 130	92	60 - 130	84	%				
5891706	D4-1,2-Dichloroethane	2018/12/17	103	60 - 140	100	60 - 140	100	%				
5891706	D8-Toluene	2018/12/17	98	60 - 140	98	60 - 140	95	%				
5893167	o-Terphenyl	2018/12/19	105	60 - 130	107	60 - 130	104	%				
5891706	1,1,1,2-Tetrachloroethane	2018/12/18	90	60 - 140	86	60 - 130	<0.050	ug/g	NC	50		
5891706	1,1,1-Trichloroethane	2018/12/18	96	60 - 140	92	60 - 130	<0.050	ug/g	NC	50		
5891706	1,1,2,2-Tetrachloroethane	2018/12/18	92	60 - 140	85	60 - 130	<0.050	ug/g	NC	50		
5891706	1,1,2-Trichloroethane	2018/12/18	93	60 - 140	88	60 - 130	<0.050	ug/g	NC	50		
5891706	1,1-Dichloroethane	2018/12/18	95	60 - 140	90	60 - 130	<0.050	ug/g	NC	50		
5891706	1,1-Dichloroethylene	2018/12/18	99	60 - 140	92	60 - 130	<0.050	ug/g	NC	50		
5891706	1,2-Dichlorobenzene	2018/12/18	87	60 - 140	83	60 - 130	<0.050	ug/g	NC	50		
5891706	1,2-Dichloroethane	2018/12/18	96	60 - 140	89	60 - 130	<0.050	ug/g	NC	50		
5891706	1,2-Dichloropropane	2018/12/18	96	60 - 140	89	60 - 130	<0.050	ug/g	NC	50		
5891706	1,2-Dichlorobenzene	2018/12/18	88	60 - 140	83	60 - 130	<0.050	ug/g	NC	50		
5891706	1,3-Dichlorobenzene	2018/12/18	91	60 - 140	85	60 - 130	<0.050	ug/g	NC	50		
5891706	1,4-Dichlorobenzene	2018/12/18	101	60 - 140	97	60 - 140	<0.50	ug/g	NC	50		
5891706	Acetone (2-Propanone)	2018/12/18	96	60 - 140	90	60 - 130	<0.020	ug/g	NC	50		
5891706	Benzene	2018/12/18	94	60 - 140	88	60 - 130	<0.050	ug/g	NC	50		
5891706	Bromodichloromethane	2018/12/18	88	60 - 140	81	60 - 130	<0.050	ug/g	NC	50		
5891706	Bromoform	2018/12/18	98	60 - 140	93	60 - 140	<0.050	ug/g	NC	50		
5891706	Bromomethane	2018/12/18	96	60 - 140	92	60 - 130	<0.050	ug/g	NC	50		
5891706	Carbon Tetrachloride	2018/12/18	91	60 - 140	85	60 - 130	<0.050	ug/g	NC	50		
5891706	Chlorobenzene	2018/12/18	94	60 - 140	88	60 - 130	<0.050	ug/g	NC	50		
5891706	Chloroform	2018/12/18	93	60 - 140	88	60 - 130	<0.050	ug/g	NC	50		
5891706	cis-1,2-Dichloroethylene	2018/12/18	86	60 - 140	84	60 - 130	<0.030	ug/g	NC	50		
5891706	cis-1,3-Dichloropropene	2018/12/18	100	60 - 140	75	60 - 130	<0.050	ug/g	NC	50		
5891706	Dibromochloromethane	2018/12/18	109	60 - 140	95	60 - 140	<0.050	ug/g	NC	50		
5891706	Dichlorodifluoromethane (FREON 12)	2018/12/18	95	60 - 140	88	60 - 130	<0.020	ug/g	5.2	50		
5891706	Ethylbenzene	2018/12/18	92	60 - 140	86	60 - 130	<0.050	ug/g	NC	50		
5891706	Ethylene Dibromide	2018/12/18					<10	ug/g	5.9	30		
5891706	F1 (C6-C10) - BTEX	2018/12/18	NC	60 - 140	92	80 - 120	<10	ug/g	5.8	30		

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5891706	Hexane	2018/12/18	99	60 - 140	92	60 - 130	<0.050	ug/g	6.5	50		
5891706	Methyl Ethyl Ketone (2-Butanone)	2018/12/18	106	60 - 140	97	60 - 140	<0.50	ug/g	NC	50		
5891706	Methyl Isobutyl Ketone	2018/12/18	112	60 - 140	101	60 - 130	<0.50	ug/g	NC	50		
5891706	Methyl t-butyl ether (MTBE)	2018/12/18	98	60 - 140	92	60 - 130	<0.050	ug/g	NC	50		
5891706	Methylene Chloride(Dichloromethane)	2018/12/18	106	60 - 140	99	60 - 130	<0.050	ug/g	NC	50		
5891706	o-Xylene	2018/12/18	94	60 - 140	88	60 - 130	<0.020	ug/g	8.6	50		
5891706	p-m-Xylene	2018/12/18	94	60 - 140	87	60 - 130	<0.020	ug/g	4.0	50		
5891706	Styrene	2018/12/18	94	60 - 140	86	60 - 130	<0.050	ug/g	NC	50		
5891706	Tetrachloroethylene	2018/12/18	90	60 - 140	85	60 - 130	<0.050	ug/g	NC	50		
5891706	Toluene	2018/12/18	90	60 - 140	85	60 - 130	<0.020	ug/g	NC	50		
5891706	Total Xylenes	2018/12/18					<0.020	ug/g	4.5	50		
5891706	trans-1,2-Dichloroethylene	2018/12/18	95	60 - 140	88	60 - 130	<0.050	ug/g	NC	50		
5891706	trans-1,3-Dichloropropene	2018/12/18	85	60 - 140	84	60 - 130	<0.040	ug/g	NC	50		
5891706	Trichloroethylene	2018/12/18	95	60 - 140	89	60 - 130	<0.050	ug/g	NC	50		
5891706	Trichlorofluoromethane (FREON 11)	2018/12/18	100	60 - 140	95	60 - 130	<0.050	ug/g	NC	50		
5891706	Vinyl Chloride	2018/12/18	102	60 - 140	83	60 - 130	<0.020	ug/g	NC	50		
5891931	Moisture	2018/12/17							9.2	20		
5892097	Sieve - #200 (<0.075mm)	2018/12/18							0.39	20	56	53 - 58
5892097	Sieve - #200 (>0.075mm)	2018/12/18							14	20	44	42 - 47
5892601	Moisture	2018/12/17							2.7	20		
5893167	F2 (C10-C16 Hydrocarbons)	2018/12/20	106	50 - 130	107	80 - 120	<10	ug/g	NC	30		
5893167	F3 (C16-C34 Hydrocarbons)	2018/12/20	107	50 - 130	107	80 - 120	<50	ug/g	NC	30		
5893167	F4 (C34-C50 Hydrocarbons)	2018/12/20	105	50 - 130	104	80 - 120	<50	ug/g	NC	30		

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5894496	Available (CaCl2) pH	2018/12/19			100	97 - 103			0.81	N/A		

N/A = Not Applicable

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

QC Standard: A sample of known concentration prepared by an external agency under stringent conditions. Used as an independent check of method accuracy.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Matrix Spike): The recovery in the matrix spike was not calculated. The relative difference between the concentration in the parent sample and the spike amount was too small to permit a reliable recovery calculation (matrix spike concentration was less than the native sample concentration)

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

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Maxxam Job #: B8X6071
Report Date: 2018/12/20

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVENUE, TORONTO
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).

Cristina Carriere

Cristina Carriere, Scientific Service Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.



6740 Campbell Road, Mississauga, Ontario L5N 2L8
 Phone: 905-817-5700 Fax: 905-817-5779 Toll Free: 800-563-6266
 CAN: FCD-01191/3

CHAIN OF CUSTODY RECORD 115840 Page 1 of 1

Invoice Information

Company Name: Pinchin Ltd.
 Contact Name: Frank Schaeffl
 Address: 2470 Milltown CA, MISS, ON
 Phone: 905 363 0678 Fax: -
 Email: afs@pinchin.com

Report Information (if differs from invoice)

Company Name: Pinchin Ltd.
 Contact Name: Frank Schaeffl
 Address: -
 Phone: 905 363 1444 Fax: -
 Email: fschaeffl@pinchin.com

Project Information (where applicable)

Quotation #: -
 P.O. # / A/E/C: -
 Project #: 232203
 Site Location: 57000 Avenue, Toronto
 Site #: - ON
 Sampled By: KIM WOODLEY

Turnaround Time (TAT) Required: Regular TAT (5-7 days) Most analyzers.
 PLEASE PROVIDE ADVANCE NOTICE FOR RUSH PROJECTS.
 Rush TAT (Surcharges will be applied):
 1 Day 2 Days 3-4 Days

Data Required: _____
 Rush Confirmation #: _____

Regulation 153

Other Regulations

Res/Park Med/ Fine Sanitary Sewer Bylaw
 Table 2 Ind/Comm Storm Sewer Bylaw
 Table 3 Agri/ Other
 Table _____ Other (Specify) _____
 REG 558 (MIN. 3 DAY TAT REQUIRED)

Include Criteria on Certificate of Analysis: Y (X) N

LABORATORY USE ONLY

CUSTOMY SEAL: N P
 Present: Intact
 COOLING MEDIA PRESENT: Y N
 COMMENTS: 0/1/0

WATER REGULATED DRINKING WATER OR WATER INTENDED FOR HUMAN CONSUMPTION MUST BE SUBMITTED ON THE MAXXAM DRINKING WATER CHAIN OF CUSTODY.

SAMPLE IDENTIFICATION	DATE SAMPLED (YYYYMMDD)	TIME SAMPLED (HH:MM)	MATRIX	# OF CONTAINERS SUBMITTED	FIELD FILTERED (CIRCLE) Mesh / # / CVI	REX / PNC F1	PNC F2 - F4	VOCs	REG 153 METALS & INORGANICS	REG 153 CPMS METALS	REG 153 METALS (HVS - B)	ANALYSE REQUESTED	DATE (YYYY/MM/DD)	TIME (HH:MM)
MW03-S3	20181210	15:00	SOIL	1	N	X	X	X				ORAINS 170 (Inglestev)	2018/12/14	17:46
MW03-S6	20181210	15:20		3		X	X	X						
MW03-S11	20181212	12:25		1		X	X	X						
MW03-S17	20181212	12:55		3		X	X	X						
MW03-S18	20181212	13:00		3		X	X	X						
MW04-S1	20181210	15:45		1										
MW04-S3	20181210	15:55		1										
MW04-S5	20181210	16:05		3		X	X	X						
MW04-S7	20181210	16:15		1										
MW04-S16	20181213	10:00		3		X	X	X						

RELINQUISHED BY: Signature/Print: Kim Woodley DATE: [YYYY/MM/DD] 2018/12/14 TIME: [HH:MM] 17:46

RECEIVED BY: Signature/Print: Frank Schaeffl DATE: [YYYY/MM/DD] 2018/12/14 TIME: [HH:MM] 17:46

14-Dec-18 17:46
 Antonella Brasil
 B8X6071
 GUS ENV-1417
 While: Maxxam - Yellow: Client

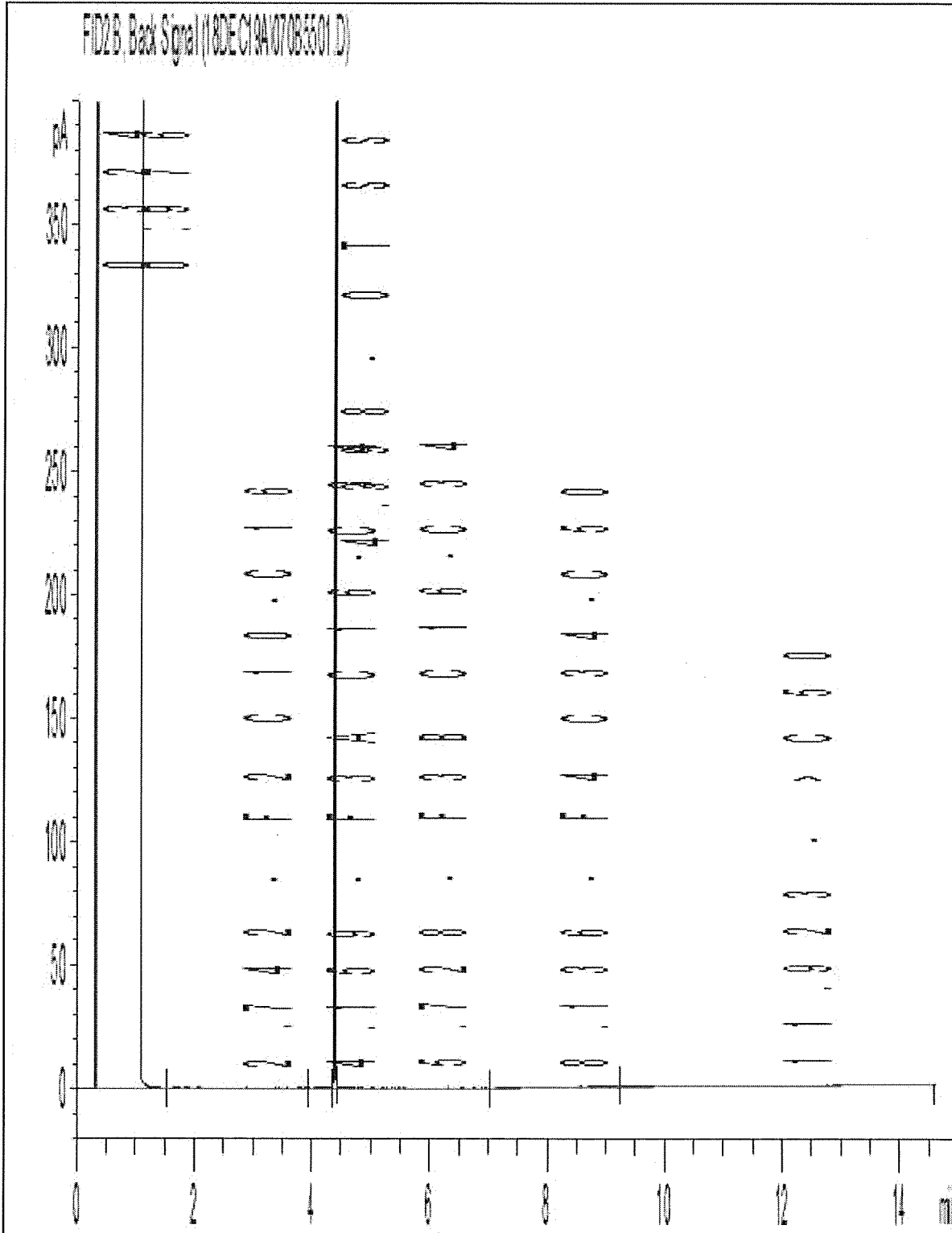
Unless otherwise agreed to in writing, work submitted on this Chain of Custody is subject to Maxxam's standard Terms and Conditions. Signing of this Chain of Custody document is acknowledged available for viewing at www.maxxam.ca/terms. Sample container, preservation, hold time and packages information can be viewed at <http://maxxam.ca/wp-content/uploads/Ontario-COC.pdf>.

COC-1004 (02/17)

Maxxam Job #: B8X6071
Report Date: 2018/12/20
Maxxam Sample: IOH328

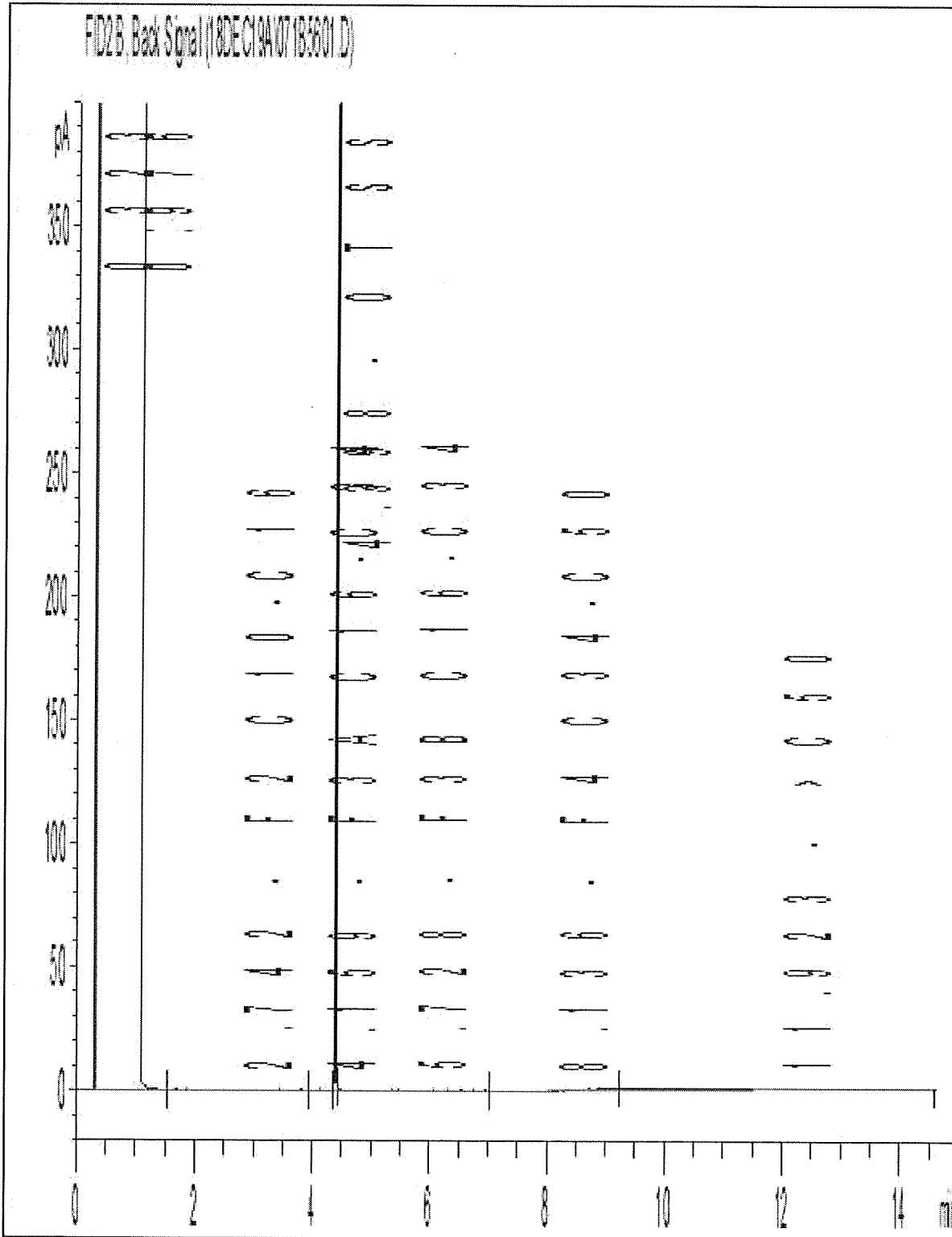
Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVENUE, TORONTO
Client ID: MW03-S6

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



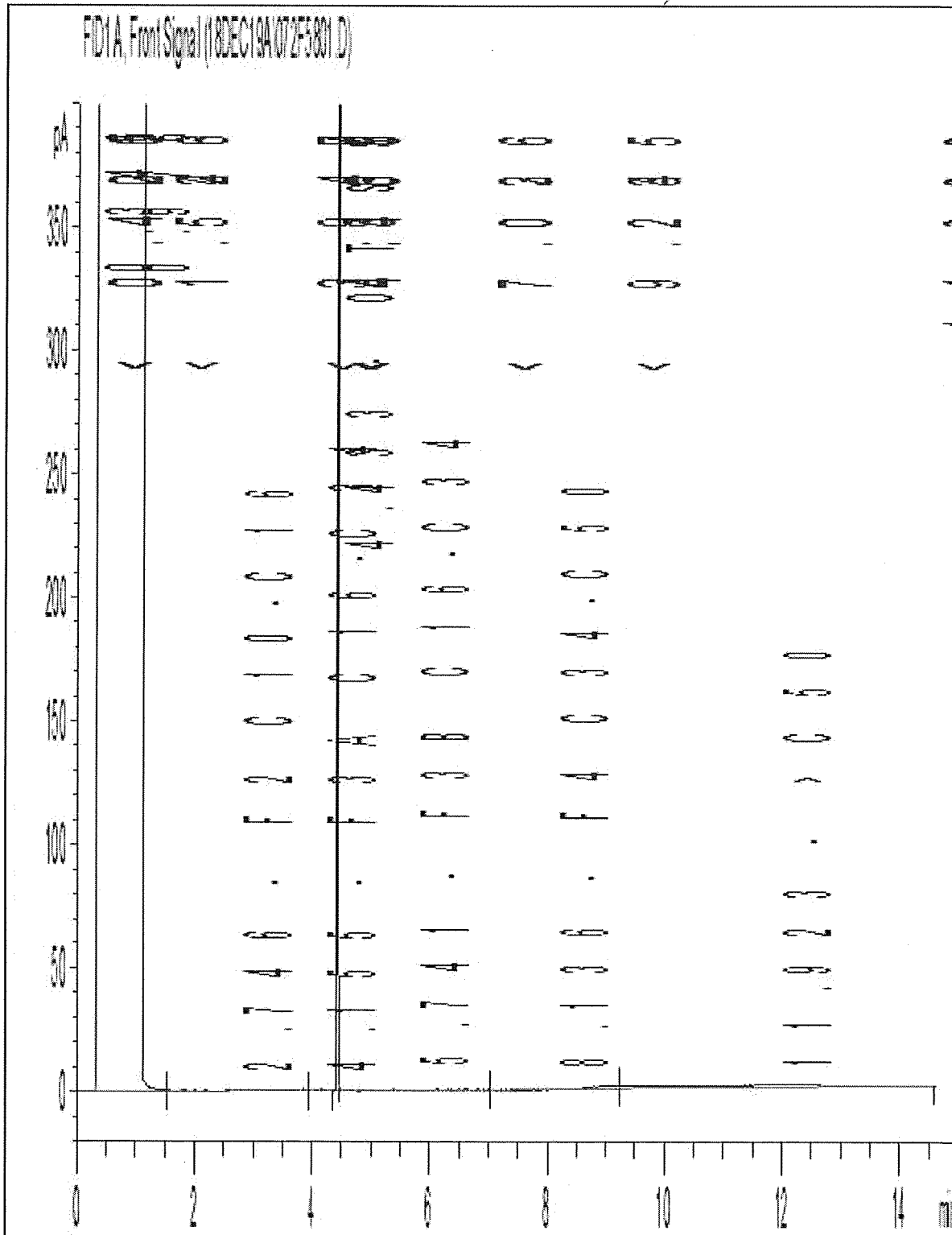
Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

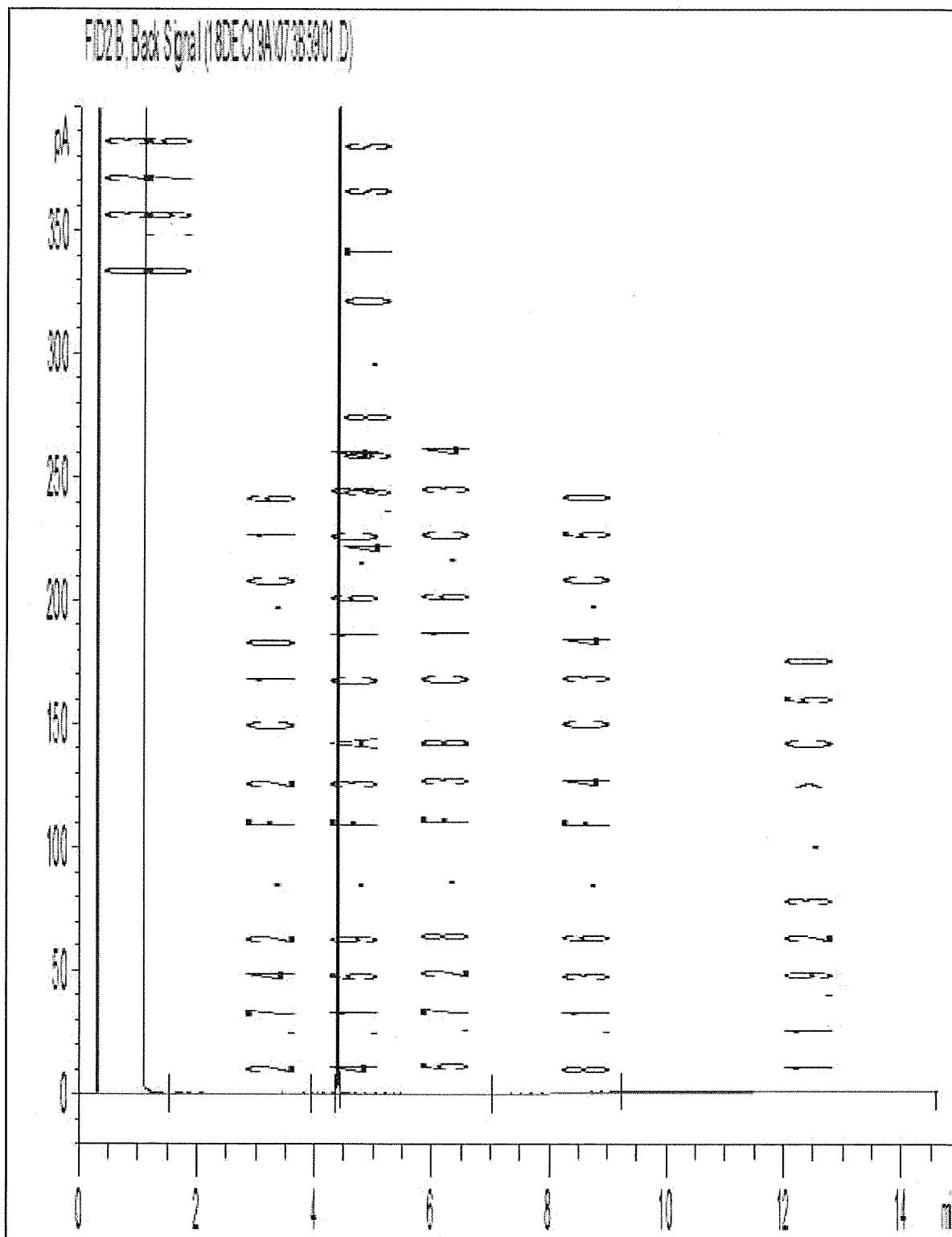


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8X6071
Report Date: 2018/12/20
Maxxam Sample: IOH336

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVENUE, TORONTO
Client ID: MW04-S16

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
 Site Location: 57 MACK AVE, TORONTO, ON
 Your C.O.C. #: 115845, 115841

Attention: Frank Schlaefli

Pinchin Ltd
 2470 Milltower Crt
 Mississauga, ON
 CANADA L5N 7W5

Report Date: 2018/12/28
 Report #: R5541950
 Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y0553

Received: 2018/12/19, 17:02

Sample Matrix: Soil
 # Samples Received: 9

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
1,3-Dichloropropene Sum	6	N/A	2018/12/24		EPA 8260C m
1,3-Dichloropropene Sum	1	N/A	2018/12/27		EPA 8260C m
Petroleum Hydro. CCME F1 & BTEX in Soil (1)	1	N/A	2018/12/22	CAM SOP-00315	CCME PHC-CWS m
Petroleum Hydrocarbons F2-F4 in Soil (2)	7	2018/12/22	2018/12/24	CAM SOP-00316	CCME CWS m
Moisture	8	N/A	2018/12/21	CAM SOP-00445	Carter 2nd ed 51.2 m
pH CaCl2 EXTRACT	2	2018/12/27	2018/12/27	CAM SOP-00413	EPA 9045 D m
Sieve, 75um	2	N/A	2018/12/24	CAM SOP-00467	Carter 2nd ed m
Volatile Organic Compounds and F1 PHCs	6	N/A	2018/12/22	CAM SOP-00230	EPA 8260C m
Volatile Organic Compounds in Soil	1	N/A	2018/12/24	CAM SOP-00228	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

(1) No lab extraction date is given for F1BTEX & VOC samples that are field preserved with methanol. Extraction date is the date sampled unless otherwise stated.

(2) All CCME PHC results met required criteria unless otherwise stated in the report. The CWS PHC methods employed by Maxxam conform to all prescribed elements of the reference method and performance based elements have been validated. All modifications have been validated and proven equivalent following "Alberta Environment's



Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 115845, 115841

Attention: Frank Schlaefli
Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/28
Report #: R5541950
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y0553

Received: 2018/12/19, 17:02

Interpretation of the Reference Method for the Canada-Wide Standard for Petroleum Hydrocarbons in Soil Validation of Performance-Based Alternative Methods September 2003". Documentation is available upon request. Modifications from Reference Method for the Canada-wide Standard for Petroleum Hydrocarbons in Soil-Tier 1 Method: F2/F3/F4 data reported using validated cold solvent extraction instead of Soxhlet extraction.

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.
Antonella Brasil, Senior Project Manager
Email: ABrasil@maxxam.ca
Phone# (905)817-5817

=====
Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

O.REG 153 PETROLEUM HYDROCARBONS (SOIL)

Maxxam ID		IPF763		
Sampling Date		2018/12/13 09:50		
COC Number		115845		
	UNITS	MW05-S2	RDL	QC Batch
Inorganics				
Moisture	%	15	1.0	5901113
BTEX & F1 Hydrocarbons				
Benzene	ug/g	<0.020	0.020	5901589
Toluene	ug/g	<0.020	0.020	5901589
Ethylbenzene	ug/g	<0.020	0.020	5901589
o-Xylene	ug/g	<0.020	0.020	5901589
p+m-Xylene	ug/g	<0.040	0.040	5901589
Total Xylenes	ug/g	<0.040	0.040	5901589
F1 (C6-C10)	ug/g	<10	10	5901589
F1 (C6-C10) - BTEX	ug/g	<10	10	5901589
F2-F4 Hydrocarbons				
F2 (C10-C16 Hydrocarbons)	ug/g	<10	10	5902956
F3 (C16-C34 Hydrocarbons)	ug/g	<50	50	5902956
F4 (C34-C50 Hydrocarbons)	ug/g	<50	50	5902956
Reached Baseline at C50	ug/g	Yes		5902956
Surrogate Recovery (%)				
1,4-Difluorobenzene	%	101		5901589
4-Bromofluorobenzene	%	99		5901589
D10-Ethylbenzene	%	94		5901589
D4-1,2-Dichloroethane	%	101		5901589
o-Terphenyl	%	104		5902956
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

Maxxam Job #: B8Y0553
 Report Date: 2018/12/28

Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPF764		IPF769		IPF771	IPF773		
Sampling Date		2018/12/13 10:20		2018/12/17 10:50		2018/12/13 11:00	2018/12/13 12:30		
COC Number		115845		115845		115845	115841		
	UNITS	MW05-S7	QC Batch	MW05-S22	QC Batch	MW06-S9	MW06-S17	RDL	QC Batch
Inorganics									
Moisture	%	12	5901033	13	5901008	14	18	1.0	5901033
Calculated Parameters									
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5898868	<0.050	5898868	<0.050	<0.050	0.050	5898868
Volatile Organics									
Acetone (2-Propanone)	ug/g	<0.50	5899762	<0.50	5899762	<0.50	<0.50	0.50	5899762
Benzene	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
Bromodichloromethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Bromoform	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Bromomethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Carbon Tetrachloride	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Chlorobenzene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Chloroform	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Dibromochloromethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,2-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,3-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,4-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,1-Dichloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,2-Dichloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,1-Dichloroethylene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
cis-1,2-Dichloroethylene	ug/g	0.056	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
trans-1,2-Dichloroethylene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,2-Dichloropropane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
cis-1,3-Dichloropropene	ug/g	<0.030	5899762	<0.030	5899762	<0.030	<0.030	0.030	5899762
trans-1,3-Dichloropropene	ug/g	<0.040	5899762	<0.040	5899762	<0.040	<0.040	0.040	5899762
Ethylbenzene	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
Ethylene Dibromide	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Hexane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Methylene Chloride(Dichloromethane)	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5899762	<0.50	5899762	<0.50	<0.50	0.50	5899762
Methyl Isobutyl Ketone	ug/g	<0.50	5899762	<0.50	5899762	<0.50	<0.50	0.50	5899762
RDL = Reportable Detection Limit QC Batch = Quality Control Batch									

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPF764		IPF769		IPF771	IPF773		
Sampling Date		2018/12/13 10:20		2018/12/17 10:50		2018/12/13 11:00	2018/12/13 12:30		
COC Number		115845		115845		115845	115841		
	UNITS	MW05-S7	QC Batch	MW05-S22	QC Batch	MW06-S9	MW06-S17	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Styrene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Tetrachloroethylene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Toluene	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
1,1,1-Trichloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
1,1,2-Trichloroethane	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Trichloroethylene	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5899762	<0.050	5899762	<0.050	<0.050	0.050	5899762
Vinyl Chloride	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
p+m-Xylene	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
o-Xylene	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
Total Xylenes	ug/g	<0.020	5899762	<0.020	5899762	<0.020	<0.020	0.020	5899762
F1 (C6-C10)	ug/g	<10	5899762	<10	5899762	<10	<10	10	5899762
F1 (C6-C10) - BTEX	ug/g	<10	5899762	<10	5899762	<10	<10	10	5899762
F2-F4 Hydrocarbons									
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5902956	<10	5902956	<10	<10	10	5902956
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5902956	<50	5902956	<50	<50	50	5902956
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5902956	<50	5902956	<50	<50	50	5902956
Reached Baseline at C50	ug/g	Yes	5902956	Yes	5902956	Yes	Yes		5902956
Surrogate Recovery (%)									
o-Terphenyl	%	100	5902956	106	5902956	107	106		5902956
4-Bromofluorobenzene	%	93	5899762	95	5899762	94	96		5899762
D10-o-Xylene	%	92	5899762	80	5899762	85	80		5899762
D4-1,2-Dichloroethane	%	103	5899762	104	5899762	104	103		5899762
D8-Toluene	%	101	5899762	99	5899762	101	99		5899762
RDL = Reportable Detection Limit									
QC Batch = Quality Control Batch									

Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 VOCS BY HS & F1-F4 (SOIL)

Maxxam ID		IPF774		IPF775		
Sampling Date		2018/12/18 10:25		2018/12/18 10:40		
COC Number		115841		115841		
	UNITS	MW06-S23	QC Batch	MW06-S24	RDL	QC Batch
Inorganics						
Moisture	%	17	5901033	21	1.0	5901008
Calculated Parameters						
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	5898868	<0.050	0.050	5898868
Volatile Organics						
Acetone (2-Propanone)	ug/g	<0.50	5899762	<0.50	0.50	5899762
Benzene	ug/g	<0.020	5899762	<0.020	0.020	5899762
Bromodichloromethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
Bromoform	ug/g	<0.050	5899762	<0.050	0.050	5899762
Bromomethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
Carbon Tetrachloride	ug/g	<0.050	5899762	<0.050	0.050	5899762
Chlorobenzene	ug/g	<0.050	5899762	<0.050	0.050	5899762
Chloroform	ug/g	<0.050	5899762	<0.050	0.050	5899762
Dibromochloromethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,2-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,3-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,4-Dichlorobenzene	ug/g	<0.050	5899762	<0.050	0.050	5899762
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,1-Dichloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,2-Dichloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,1-Dichloroethylene	ug/g	<0.050	5899762	<0.050	0.050	5899762
cis-1,2-Dichloroethylene	ug/g	<0.050	5899762	<0.050	0.050	5899762
trans-1,2-Dichloroethylene	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,2-Dichloropropane	ug/g	<0.050	5899762	<0.050	0.050	5899762
cis-1,3-Dichloropropene	ug/g	<0.030	5899762	<0.030	0.030	5899762
trans-1,3-Dichloropropene	ug/g	<0.040	5899762	<0.040	0.040	5899762
Ethylbenzene	ug/g	<0.020	5899762	<0.020	0.020	5899762
Ethylene Dibromide	ug/g	<0.050	5899762	<0.050	0.050	5899762
Hexane	ug/g	<0.050	5899762	<0.050	0.050	5899762
Methylene Chloride(Dichloromethane)	ug/g	<0.050	5899762	<0.050	0.050	5899762
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	5899762	<0.50	0.50	5899762
Methyl Isobutyl Ketone	ug/g	<0.50	5899762	<0.50	0.50	5899762
RDL = Reportable Detection Limit						
QC Batch = Quality Control Batch						

O.REG 153 VOCs BY HS & F1-F4 (SOIL)

Maxxam ID		IPF774		IPF775		
Sampling Date		2018/12/18 10:25		2018/12/18 10:40		
COC Number		115841		115841		
	UNITS	MW06-S23	QC Batch	MW06-S24	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	5899762	<0.050	0.050	5899762
Styrene	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,1,1,2-Tetrachloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,1,2,2-Tetrachloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
Tetrachloroethylene	ug/g	<0.050	5899762	<0.050	0.050	5899762
Toluene	ug/g	<0.020	5899762	<0.020	0.020	5899762
1,1,1-Trichloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
1,1,2-Trichloroethane	ug/g	<0.050	5899762	<0.050	0.050	5899762
Trichloroethylene	ug/g	0.067	5899762	<0.050	0.050	5899762
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	5899762	<0.050	0.050	5899762
Vinyl Chloride	ug/g	<0.020	5899762	<0.020	0.020	5899762
p+m-Xylene	ug/g	<0.020	5899762	<0.020	0.020	5899762
o-Xylene	ug/g	<0.020	5899762	<0.020	0.020	5899762
Total Xylenes	ug/g	<0.020	5899762	<0.020	0.020	5899762
F1 (C6-C10)	ug/g	<10	5899762	<10	10	5899762
F1 (C6-C10) - BTEX	ug/g	<10	5899762	<10	10	5899762
F2-F4 Hydrocarbons						
F2 (C10-C16 Hydrocarbons)	ug/g	<10	5902956	<10	10	5902956
F3 (C16-C34 Hydrocarbons)	ug/g	<50	5902956	<50	50	5902956
F4 (C34-C50 Hydrocarbons)	ug/g	<50	5902956	<50	50	5902956
Reached Baseline at C50	ug/g	Yes	5902956	Yes		5902956
Surrogate Recovery (%)						
o-Terphenyl	%	103	5902956	103		5902956
4-Bromofluorobenzene	%	94	5899762	94		5899762
D10-o-Xylene	%	90	5899762	81		5899762
D4-1,2-Dichloroethane	%	103	5899762	104		5899762
D8-Toluene	%	101	5899762	101		5899762
RDL = Reportable Detection Limit QC Batch = Quality Control Batch						

Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 153 VOCS BY HS (SOIL)

Maxxam ID		IPF770		
Sampling Date		2018/12/17 11:00		
COC Number		115845		
	UNITS	MW05-S23	RDL	QC Batch
Inorganics				
Moisture	%	27	1.0	5900871
Calculated Parameters				
1,3-Dichloropropene (cis+trans)	ug/g	<0.050	0.050	5898868
Volatile Organics				
Acetone (2-Propanone)	ug/g	<0.50	0.50	5901542
Benzene	ug/g	<0.020	0.020	5901542
Bromodichloromethane	ug/g	<0.050	0.050	5901542
Bromoform	ug/g	<0.050	0.050	5901542
Bromomethane	ug/g	<0.050	0.050	5901542
Carbon Tetrachloride	ug/g	<0.050	0.050	5901542
Chlorobenzene	ug/g	<0.050	0.050	5901542
Chloroform	ug/g	<0.050	0.050	5901542
Dibromochloromethane	ug/g	<0.050	0.050	5901542
1,2-Dichlorobenzene	ug/g	<0.050	0.050	5901542
1,3-Dichlorobenzene	ug/g	<0.050	0.050	5901542
1,4-Dichlorobenzene	ug/g	<0.050	0.050	5901542
Dichlorodifluoromethane (FREON 12)	ug/g	<0.050	0.050	5901542
1,1-Dichloroethane	ug/g	<0.050	0.050	5901542
1,2-Dichloroethane	ug/g	<0.050	0.050	5901542
1,1-Dichloroethylene	ug/g	<0.050	0.050	5901542
cis-1,2-Dichloroethylene	ug/g	<0.050	0.050	5901542
trans-1,2-Dichloroethylene	ug/g	<0.050	0.050	5901542
1,2-Dichloropropane	ug/g	<0.050	0.050	5901542
cis-1,3-Dichloropropene	ug/g	<0.030	0.030	5901542
trans-1,3-Dichloropropene	ug/g	<0.040	0.040	5901542
Ethylbenzene	ug/g	<0.020	0.020	5901542
Ethylene Dibromide	ug/g	<0.050	0.050	5901542
Hexane	ug/g	<0.050	0.050	5901542
Methylene Chloride(Dichloromethane)	ug/g	0.053	0.050	5901542
Methyl Ethyl Ketone (2-Butanone)	ug/g	<0.50	0.50	5901542
Methyl Isobutyl Ketone	ug/g	<0.50	0.50	5901542
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

O.REG 153 VOCS BY HS (SOIL)

Maxxam ID		IPF770		
Sampling Date		2018/12/17 11:00		
COC Number		115845		
	UNITS	MW05-S23	RDL	QC Batch
Methyl t-butyl ether (MTBE)	ug/g	<0.050	0.050	5901542
Styrene	ug/g	<0.050	0.050	5901542
1,1,1,2-Tetrachloroethane	ug/g	<0.050	0.050	5901542
1,1,2,2-Tetrachloroethane	ug/g	<0.050	0.050	5901542
Tetrachloroethylene	ug/g	<0.050	0.050	5901542
Toluene	ug/g	<0.020	0.020	5901542
1,1,1-Trichloroethane	ug/g	<0.050	0.050	5901542
1,1,2-Trichloroethane	ug/g	<0.050	0.050	5901542
Trichloroethylene	ug/g	<0.050	0.050	5901542
Trichlorofluoromethane (FREON 11)	ug/g	<0.050	0.050	5901542
Vinyl Chloride	ug/g	<0.020	0.020	5901542
p+m-Xylene	ug/g	<0.020	0.020	5901542
o-Xylene	ug/g	<0.020	0.020	5901542
Total Xylenes	ug/g	<0.020	0.020	5901542
Surrogate Recovery (%)				
4-Bromofluorobenzene	%	98		5901542
D10-o-Xylene	%	87		5901542
D4-1,2-Dichloroethane	%	94		5901542
D8-Toluene	%	98		5901542
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

RESULTS OF ANALYSES OF SOIL

Maxxam ID		IPF763		IPF767		IPF770	IPF770		
Sampling Date		2018/12/13 09:50		2018/12/13 11:05		2018/12/17 11:00	2018/12/17 11:00		
COC Number		115845		115845		115845	115845		
	UNITS	MW05-S2	QC Batch	MW05-S16	QC Batch	MW05-S23	MW05-S23 Lab-Dup	RDL	QC Batch
Inorganics									
Available (CaCl ₂) pH	pH	7.78	5904237	7.99	5904237				
Miscellaneous Parameters									
Grain Size	%			COARSE	5904299	FINE	FINE	N/A	5904299
Sieve - #200 (<0.075mm)	%			4	5904299	85	87	1	5904299
Sieve - #200 (>0.075mm)	%			96	5904299	15	13	1	5904299
RDL = Reportable Detection Limit QC Batch = Quality Control Batch Lab-Dup = Laboratory Initiated Duplicate N/A = Not Applicable									

Maxxam Job #: B8Y0553
 Report Date: 2018/12/28

Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPF763
Sample ID: MW05-S2
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Petroleum Hydro. CCME F1 & BTEX in Soil	HSGC/MSFD	5901589	N/A	2018/12/22	Shahram Lalehparvar
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901113	N/A	2018/12/21	Amitoj Singh Uppal
pH CaCl2 EXTRACT	AT	5904237	2018/12/27	2018/12/27	Gnana Thomas

Maxxam ID: IPF764
Sample ID: MW05-S7
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901033	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

Maxxam ID: IPF767
Sample ID: MW05-S16
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
pH CaCl2 EXTRACT	AT	5904237	2018/12/27	2018/12/27	Gnana Thomas
Sieve, 75um	SIEV	5904299	N/A	2018/12/24	Min Yang

Maxxam ID: IPF769
Sample ID: MW05-S22
Matrix: Soil

Collected: 2018/12/17
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901008	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

Maxxam ID: IPF770
Sample ID: MW05-S23
Matrix: Soil

Collected: 2018/12/17
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/27	Automated Statchk
Moisture	BAL	5900871	N/A	2018/12/21	Prgya Panchal
Sieve, 75um	SIEV	5904299	N/A	2018/12/24	Min Yang
Volatile Organic Compounds in Soil	GC/MS	5901542	N/A	2018/12/24	Juan Pangilinan

Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPF770 Dup
Sample ID: MW05-S23
Matrix: Soil

Collected: 2018/12/17
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Sieve, 75um	SIEV	5904299	N/A	2018/12/24	Min Yang

Maxxam ID: IPF771
Sample ID: MW06-S9
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901033	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

Maxxam ID: IPF773
Sample ID: MW06-S17
Matrix: Soil

Collected: 2018/12/13
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901033	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

Maxxam ID: IPF774
Sample ID: MW06-S23
Matrix: Soil

Collected: 2018/12/18
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901033	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

Maxxam ID: IPF775
Sample ID: MW06-S24
Matrix: Soil

Collected: 2018/12/18
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
1,3-Dichloropropene Sum	CALC	5898868	N/A	2018/12/24	Automated Statchk
Petroleum Hydrocarbons F2-F4 in Soil	GC/FID	5902956	2018/12/22	2018/12/24	Zhiyue (Frank) Zhu
Moisture	BAL	5901008	N/A	2018/12/21	Amitoj Singh Uppal
Volatile Organic Compounds and F1 PHCs	GC/MSFD	5899762	N/A	2018/12/22	Yang (Philip) Yu

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Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	5.3°C
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Results relate only to the items tested.

QUALITY ASSURANCE REPORT

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5899762	4-Bromofluorobenzene	2018/12/21	97	60 - 140	99	60 - 140	96	%				
5899762	D10-o-Xylene	2018/12/21	93	60 - 130	88	60 - 130	86	%				
5899762	D4-1,2-Dichloroethane	2018/12/21	103	60 - 140	108	60 - 140	103	%				
5899762	D8-Toluene	2018/12/21	105	60 - 140	100	60 - 140	99	%				
5901542	4-Bromofluorobenzene	2018/12/24	101	60 - 140	102	60 - 140	99	%				
5901542	D10-o-Xylene	2018/12/24	97	60 - 130	98	60 - 130	95	%				
5901542	D4-1,2-Dichloroethane	2018/12/24	89	60 - 140	98	60 - 140	99	%				
5901542	D8-Toluene	2018/12/24	101	60 - 140	102	60 - 140	94	%				
5901589	1,4-Difluorobenzene	2018/12/21	100	60 - 140	100	60 - 140	100	%				
5901589	4-Bromofluorobenzene	2018/12/21	103	60 - 140	103	60 - 140	97	%				
5901589	D10-Ethylbenzene	2018/12/21	94	60 - 140	93	60 - 140	91	%				
5901589	D4-1,2-Dichloroethane	2018/12/21	100	60 - 140	100	60 - 140	99	%				
5902956	o-Terphenyl	2018/12/24	103	60 - 130	100	60 - 130	101	%				
5899762	1,1,1,2-Tetrachloroethane	2018/12/21	100	60 - 140	103	60 - 140	<0.050	ug/g	NC	50		
5899762	1,1,1-Trichloroethane	2018/12/21	97	60 - 140	99	60 - 130	<0.050	ug/g	NC	50		
5899762	1,1,2,2-Tetrachloroethane	2018/12/21	100	60 - 140	115	60 - 130	<0.050	ug/g	NC	50		
5899762	1,1,2-Trichloroethane	2018/12/21	101	60 - 140	108	60 - 130	<0.050	ug/g	NC	50		
5899762	1,1-Dichloroethane	2018/12/21	99	60 - 140	102	60 - 130	<0.050	ug/g	NC	50		
5899762	1,1-Dichloroethylene	2018/12/21	98	60 - 140	99	60 - 130	<0.050	ug/g	NC	50		
5899762	1,2-Dichlorobenzene	2018/12/21	98	60 - 140	102	60 - 130	<0.050	ug/g	NC	50		
5899762	1,2-Dichloroethane	2018/12/21	99	60 - 140	108	60 - 130	<0.050	ug/g	NC	50		
5899762	1,2-Dichloropropane	2018/12/21	100	60 - 140	106	60 - 130	<0.050	ug/g	NC	50		
5899762	1,3-Dichlorobenzene	2018/12/21	99	60 - 140	98	60 - 130	<0.050	ug/g	NC	50		
5899762	1,4-Dichlorobenzene	2018/12/21	100	60 - 140	100	60 - 130	<0.050	ug/g	NC	50		
5899762	Acetone (2-Propanone)	2018/12/21	103	60 - 140	121	60 - 140	<0.50	ug/g	NC	50		
5899762	Benzene	2018/12/21	96	60 - 140	100	60 - 130	<0.020	ug/g	NC	50		
5899762	Bromodichloromethane	2018/12/21	97	60 - 140	104	60 - 130	<0.050	ug/g	NC	50		
5899762	Bromoform	2018/12/21	97	60 - 140	109	60 - 130	<0.050	ug/g	NC	50		
5899762	Bromomethane	2018/12/21	100	60 - 140	103	60 - 140	<0.050	ug/g	NC	50		
5899762	Carbon Tetrachloride	2018/12/21	97	60 - 140	98	60 - 130	<0.050	ug/g	NC	50		
5899762	Chlorobenzene	2018/12/21	98	60 - 140	101	60 - 130	<0.050	ug/g	NC	50		
5899762	Chloroform	2018/12/21	97	60 - 140	103	60 - 130	<0.050	ug/g	NC	50		

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5899762	cis-1,2-Dichloroethylene	2018/12/21	97	60 - 140	102	60 - 130	<0.050	ug/g	NC	50		
5899762	cis-1,3-Dichloropropene	2018/12/21	92	60 - 140	97	60 - 130	<0.030	ug/g	NC	50		
5899762	Dibromochloromethane	2018/12/21	100	60 - 140	107	60 - 130	<0.050	ug/g	NC	50		
5899762	Dichlorodifluoromethane (FREON 12)	2018/12/21	109	60 - 140	107	60 - 140	<0.050	ug/g	NC	50		
5899762	Ethylbenzene	2018/12/21	98	60 - 140	97	60 - 130	<0.020	ug/g	NC	50		
5899762	Ethylene Dibromide	2018/12/21	103	60 - 140	111	60 - 130	<0.050	ug/g	NC	50		
5899762	F1 (C6-C10) - BTX	2018/12/21					<10	ug/g	NC	30		
5899762	F1 (C6-C10)	2018/12/21	96	60 - 140	97	80 - 120	<10	ug/g	NC	30		
5899762	Hexane	2018/12/21	97	60 - 140	96	60 - 130	<0.050	ug/g	NC	50		
5899762	Methyl Ethyl Ketone (2-Butanone)	2018/12/21	109	60 - 140	131	60 - 140	<0.50	ug/g	NC	50		
5899762	Methyl Isobutyl Ketone	2018/12/21	102	60 - 140	124	60 - 130	<0.50	ug/g	NC	50		
5899762	Methyl t-butyl ether (MTBE)	2018/12/21	95	60 - 140	101	60 - 130	<0.050	ug/g	NC	50		
5899762	Methylene Chloride(Dichloromethane)	2018/12/21	99	60 - 140	106	60 - 130	<0.050	ug/g	NC	50		
5899762	o-Xylene	2018/12/21	96	60 - 140	97	60 - 130	<0.020	ug/g	NC	50		
5899762	p+m-Xylene	2018/12/21	93	60 - 140	93	60 - 130	<0.020	ug/g	NC	50		
5899762	Styrene	2018/12/21	95	60 - 140	98	60 - 130	<0.050	ug/g	NC	50		
5899762	Tetrachloroethylene	2018/12/21	100	60 - 140	98	60 - 130	<0.050	ug/g	NC	50		
5899762	Toluene	2018/12/21	93	60 - 140	92	60 - 130	<0.020	ug/g	NC	50		
5899762	Total Xylenes	2018/12/21					<0.020	ug/g	NC	50		
5899762	trans-1,2-Dichloroethylene	2018/12/21	99	60 - 140	101	60 - 130	<0.050	ug/g	NC	50		
5899762	trans-1,3-Dichloropropene	2018/12/21	101	60 - 140	102	60 - 130	<0.040	ug/g	NC	50		
5899762	Trichloroethylene	2018/12/21	96	60 - 140	99	60 - 130	<0.050	ug/g	NC	50		
5899762	Trichlorofluoromethane (FREON 11)	2018/12/21	102	60 - 140	103	60 - 130	<0.050	ug/g	NC	50		
5899762	Vinyl Chloride	2018/12/21	102	60 - 140	103	60 - 130	<0.020	ug/g	NC	50		
5900871	Moisture	2018/12/21							8.4	20		
5901008	Moisture	2018/12/21							1.0	20		
5901033	Moisture	2018/12/21							2.0	20		
5901113	Moisture	2018/12/21							3.5	20		
5901542	1,1,1,2-Tetrachloroethane	2018/12/24	91	60 - 140	95	60 - 130	<0.050	ug/g	NC	50		
5901542	1,1,1-Trichloroethane	2018/12/24	89	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	1,1,2,2-Tetrachloroethane	2018/12/24	87	60 - 140	97	60 - 130	<0.050	ug/g	NC	50		
5901542	1,1,2-Trichloroethane	2018/12/24	86	60 - 140	94	60 - 130	<0.050	ug/g	NC	50		

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5901542	1,1-Dichloroethane	2018/12/24	88	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	1,1-Dichloroethylene	2018/12/24	89	60 - 140	92	60 - 130	<0.050	ug/g	NC	50		
5901542	1,2-Dichlorobenzene	2018/12/24	94	60 - 140	96	60 - 130	<0.050	ug/g	NC	50		
5901542	1,2-Dichloroethane	2018/12/24	86	60 - 140	94	60 - 130	<0.050	ug/g	NC	50		
5901542	1,2-Dichloropropane	2018/12/24	88	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	1,3-Dichlorobenzene	2018/12/24	99	60 - 140	97	60 - 130	<0.050	ug/g	NC	50		
5901542	1,4-Dichlorobenzene	2018/12/24	101	60 - 140	99	60 - 130	<0.050	ug/g	NC	50		
5901542	Acetone (2-Propanone)	2018/12/24	100	60 - 140	110	60 - 140	<0.50	ug/g	NC	50		
5901542	Benzene	2018/12/24	88	60 - 140	92	60 - 130	<0.020	ug/g	1.7	50		
5901542	Bromodichloromethane	2018/12/24	90	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	Bromoform	2018/12/24	87	60 - 140	96	60 - 130	<0.050	ug/g	NC	50		
5901542	Bromomethane	2018/12/24	90	60 - 140	96	60 - 140	<0.050	ug/g	NC	50		
5901542	Carbon Tetrachloride	2018/12/24	89	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	Chlorobenzene	2018/12/24	93	60 - 140	95	60 - 130	<0.050	ug/g	NC	50		
5901542	Chloroform	2018/12/24	87	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	cis-1,2-Dichloroethylene	2018/12/24	88	60 - 140	95	60 - 130	<0.050	ug/g	NC	50		
5901542	cis-1,3-Dichloropropene	2018/12/24	95	60 - 140	99	60 - 130	<0.030	ug/g	NC	50		
5901542	Dibromochloromethane	2018/12/24	90	60 - 140	97	60 - 130	<0.050	ug/g	NC	50		
5901542	Dichlorodifluoromethane (FREON 12)	2018/12/24	93	60 - 140	97	60 - 140	<0.050	ug/g	NC	50		
5901542	Ethylbenzene	2018/12/24	NC	60 - 140	95	60 - 130	<0.020	ug/g	0.70	50		
5901542	Ethylene Dibromide	2018/12/24	93	60 - 140	100	60 - 130	<0.050	ug/g	NC	50		
5901542	Hexane	2018/12/24	94	60 - 140	96	60 - 130	<0.050	ug/g	0.92	50		
5901542	Methyl Ethyl Ketone (2-Butanone)	2018/12/24	99	60 - 140	113	60 - 140	<0.50	ug/g	NC	50		
5901542	Methyl Isobutyl Ketone (MTBE)	2018/12/24	97	60 - 140	110	60 - 130	<0.50	ug/g	NC	50		
5901542	Methyl t-butyl ether (MTBE)	2018/12/24	91	60 - 140	96	60 - 130	<0.050	ug/g	NC	50		
5901542	Methylene Chloride(Dichloromethane)	2018/12/24	90	60 - 140	96	60 - 130	<0.050	ug/g	NC	50		
5901542	o-Xylene	2018/12/24	NC	60 - 140	98	60 - 130	<0.020	ug/g	0.58	50		
5901542	p+m-Xylene	2018/12/24	NC	60 - 140	99	60 - 130	<0.020	ug/g	0.88	50		
5901542	Styrene	2018/12/24	107	60 - 140	101	60 - 130	<0.050	ug/g	NC	50		
5901542	Tetrachloroethylene	2018/12/24	92	60 - 140	94	60 - 130	<0.050	ug/g	NC	50		
5901542	Toluene	2018/12/24	94	60 - 140	95	60 - 130	<0.020	ug/g	4.1	50		
5901542	Total Xylenes	2018/12/24					<0.020	ug/g	0.81	50		

QUALITY ASSURANCE REPORT (CONT'D)

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QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		QC Standard	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	% Recovery	QC Limits
5901542	trans-1,2-Dichloroethylene	2018/12/24	89	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	trans-1,3-Dichloropropene	2018/12/24	95	60 - 140	102	60 - 130	<0.040	ug/g	NC	50		
5901542	Trichloroethylene	2018/12/24	90	60 - 140	93	60 - 130	<0.050	ug/g	NC	50		
5901542	Trichlorofluoromethane (FREON 11)	2018/12/24	91	60 - 140	94	60 - 130	<0.050	ug/g	NC	50		
5901542	Vinyl Chloride	2018/12/24	90	60 - 140	95	60 - 130	<0.020	ug/g	NC	50		
5901589	Benzene	2018/12/21	86	60 - 140	88	60 - 140	<0.020	ug/g	NC	50		
5901589	Ethylbenzene	2018/12/21	91	60 - 140	94	60 - 140	<0.020	ug/g	NC	50		
5901589	F1 (C6-C10) - BTEX	2018/12/21					<10	ug/g	NC	30		
5901589	F1 (C6-C10)	2018/12/21	90	60 - 140	92	80 - 120	<10	ug/g	NC	30		
5901589	o-Xylene	2018/12/21	89	60 - 140	91	60 - 140	<0.020	ug/g	NC	50		
5901589	p+m-Xylene	2018/12/21	92	60 - 140	94	60 - 140	<0.040	ug/g	NC	50		
5901589	Toluene	2018/12/21	91	60 - 140	94	60 - 140	<0.020	ug/g	NC	50		
5901589	Total Xylenes	2018/12/21					<0.040	ug/g	NC	50		
5902956	F2 (C10-C16 Hydrocarbons)	2018/12/24	102	50 - 130	88	80 - 120	<10	ug/g	NC	30		
5902956	F3 (C16-C34 Hydrocarbons)	2018/12/24	102	50 - 130	94	80 - 120	<50	ug/g	NC	30		
5902956	F4 (C34-C50 Hydrocarbons)	2018/12/24	98	50 - 130	93	80 - 120	<50	ug/g	NC	30		
5904237	Available (CaCl2) pH	2018/12/27			100	97 - 103			2.0	N/A		
5904299	Sieve - #200 (<0.075mm)	2018/12/24							1.4	20	56	53 - 58
5904299	Sieve - #200 (>0.075mm)	2018/12/24							8.8	20	44	42 - 47

N/A = Not Applicable

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

QC Standard: A sample of known concentration prepared by an external agency under stringent conditions. Used as an independent check of method accuracy.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Matrix Spike): The recovery in the matrix spike was not calculated. The relative difference between the concentration in the parent sample and the spike amount was too small to permit a reliable recovery calculation (matrix spike concentration was less than the native sample concentration)

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

Maxxam Job #: B8Y0553
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).



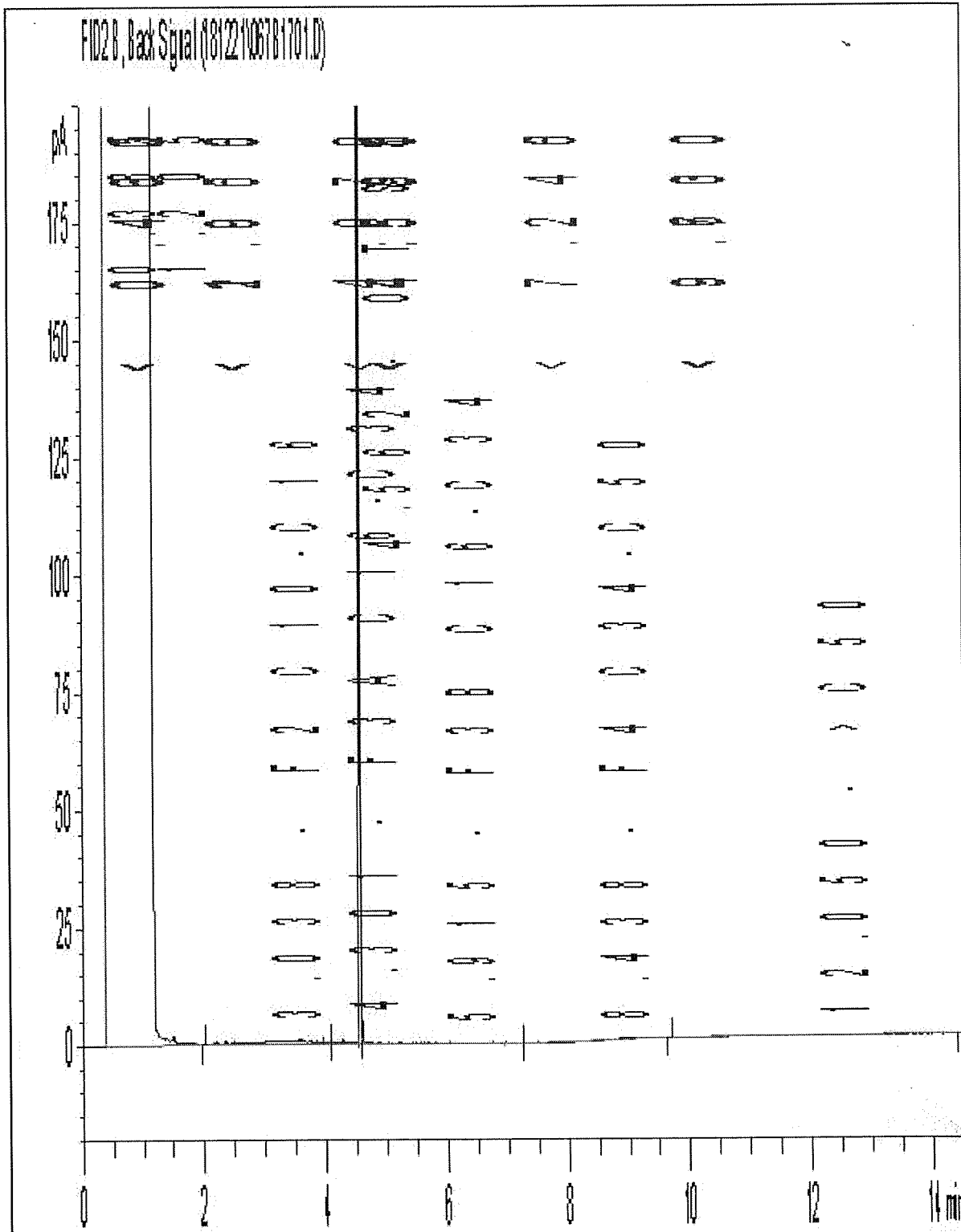
Anastassia Hamanov, Scientific Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

Maxxam Job #: B8Y0553
Report Date: 2018/12/28
Maxxam Sample: IPF763

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE, TORONTO, ON
Client ID: MW05-S2

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

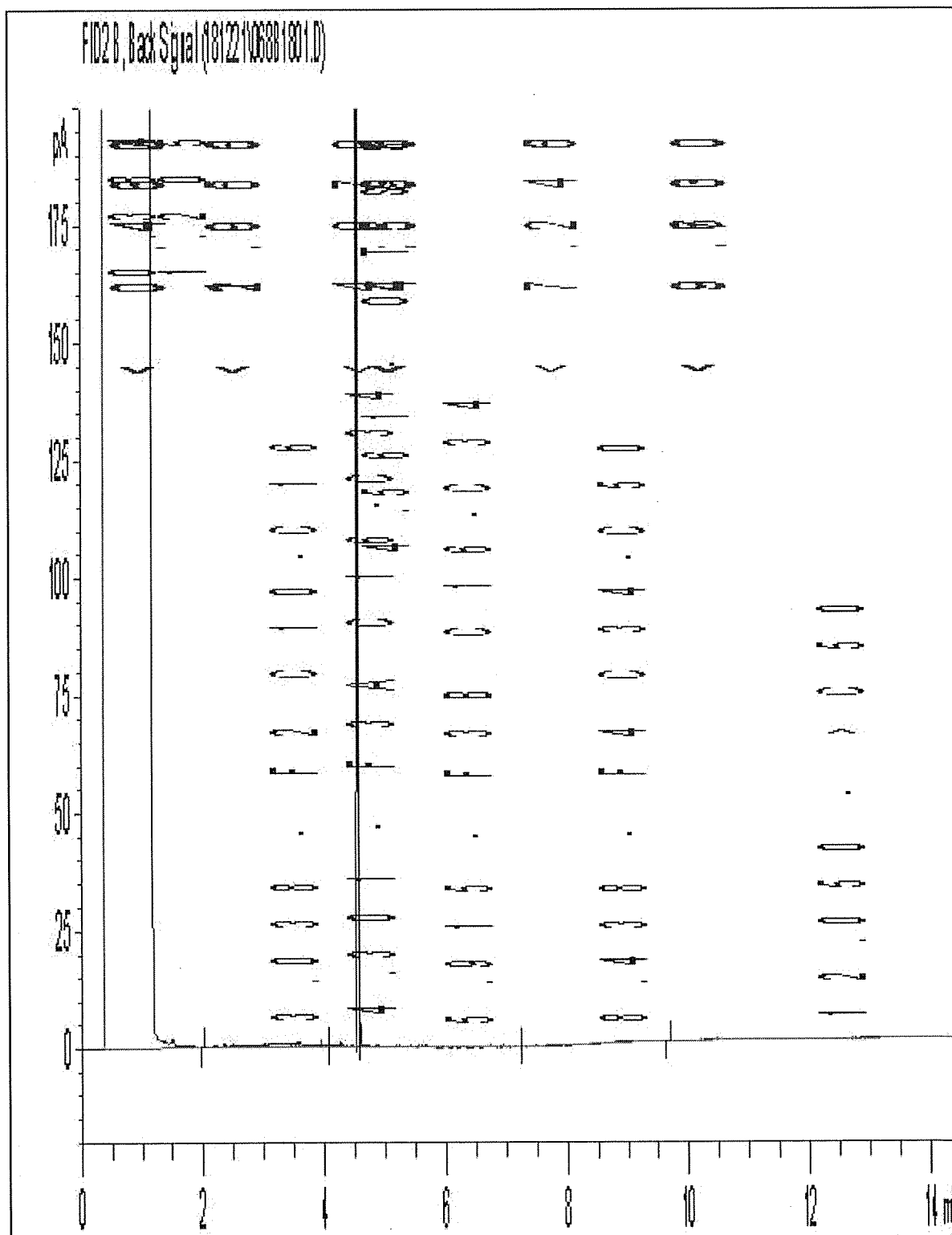


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y0553
 Report Date: 2018/12/28
 Maxxam Sample: IPF764

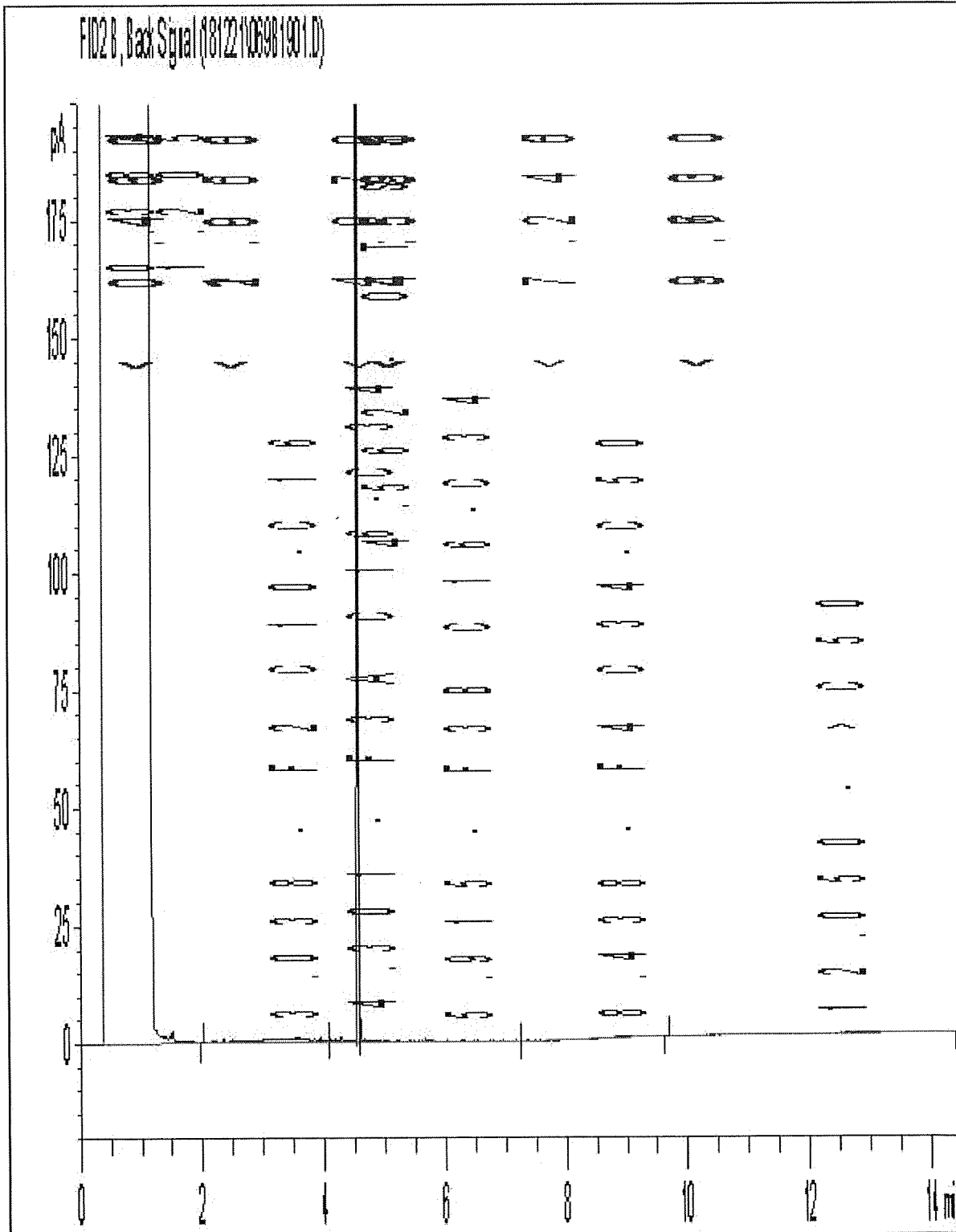
Pinchin Ltd
 Client Project #: 232203
 Project name: 57 MACK AVE, TORONTO, ON
 Client ID: MW05-57

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

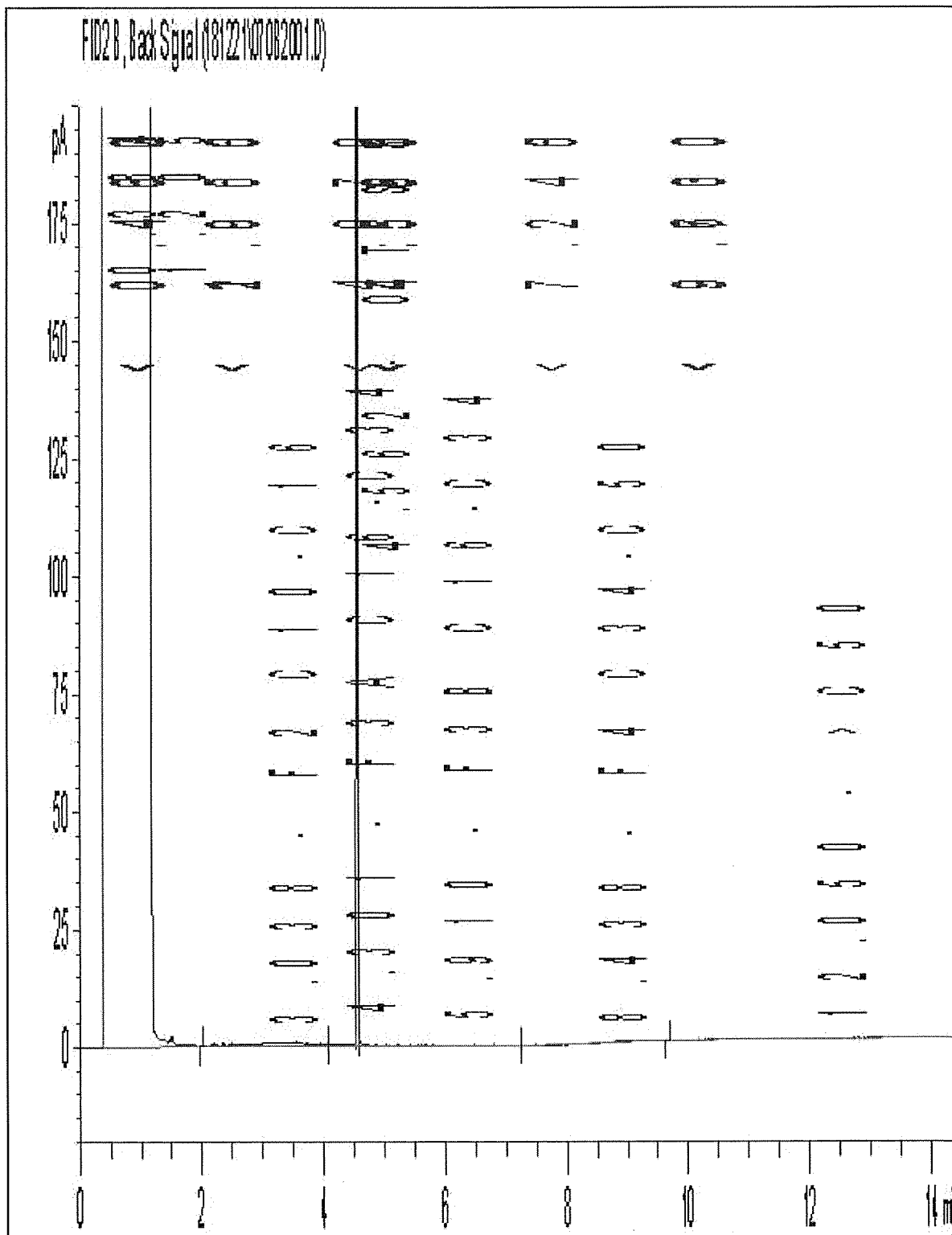


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y0553
 Report Date: 2018/12/28
 Maxxam Sample: IPF771

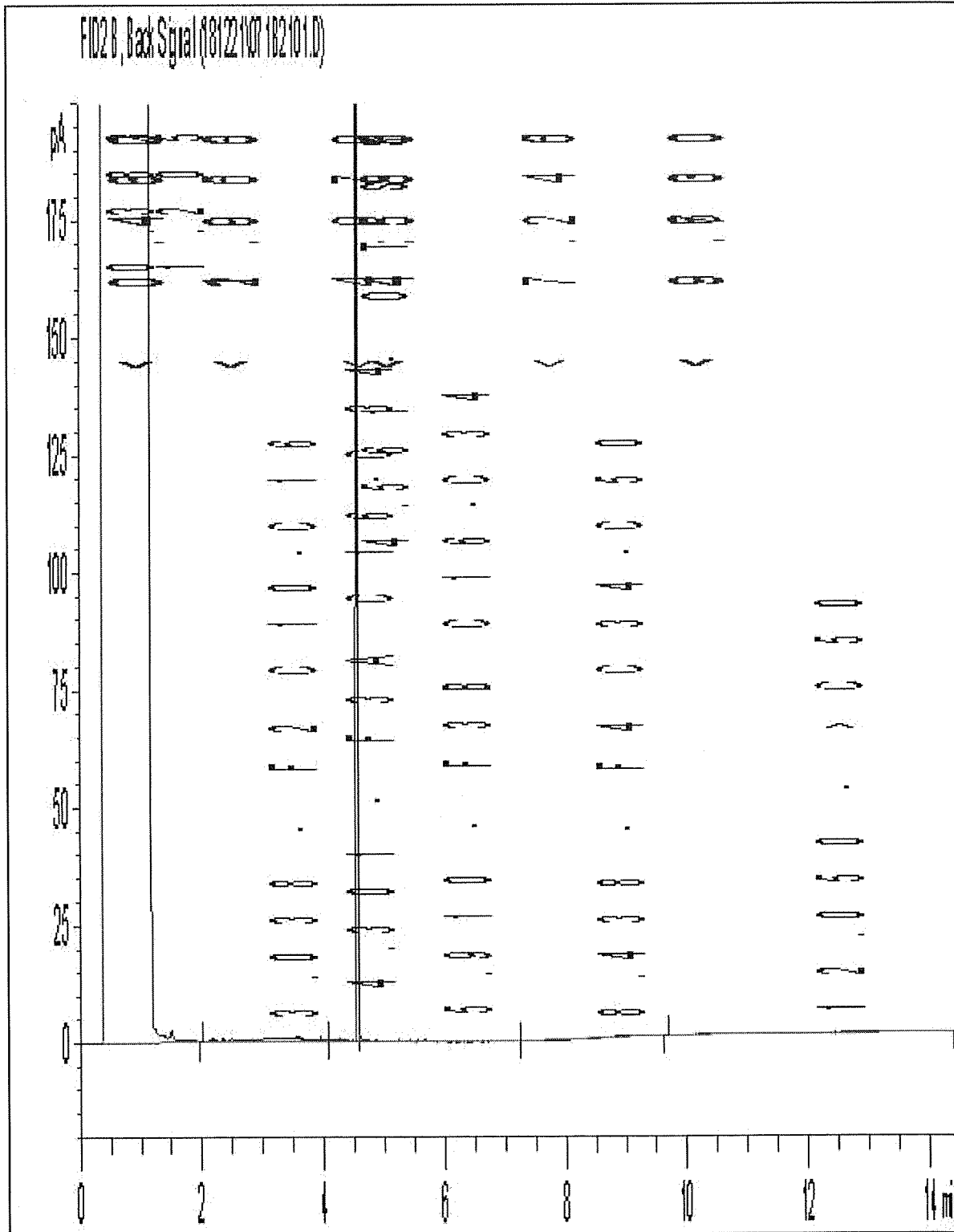
Pinchin Ltd
 Client Project #: 232203
 Project name: 57 MACK AVE, TORONTO, ON
 Client ID: MW06-S9

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

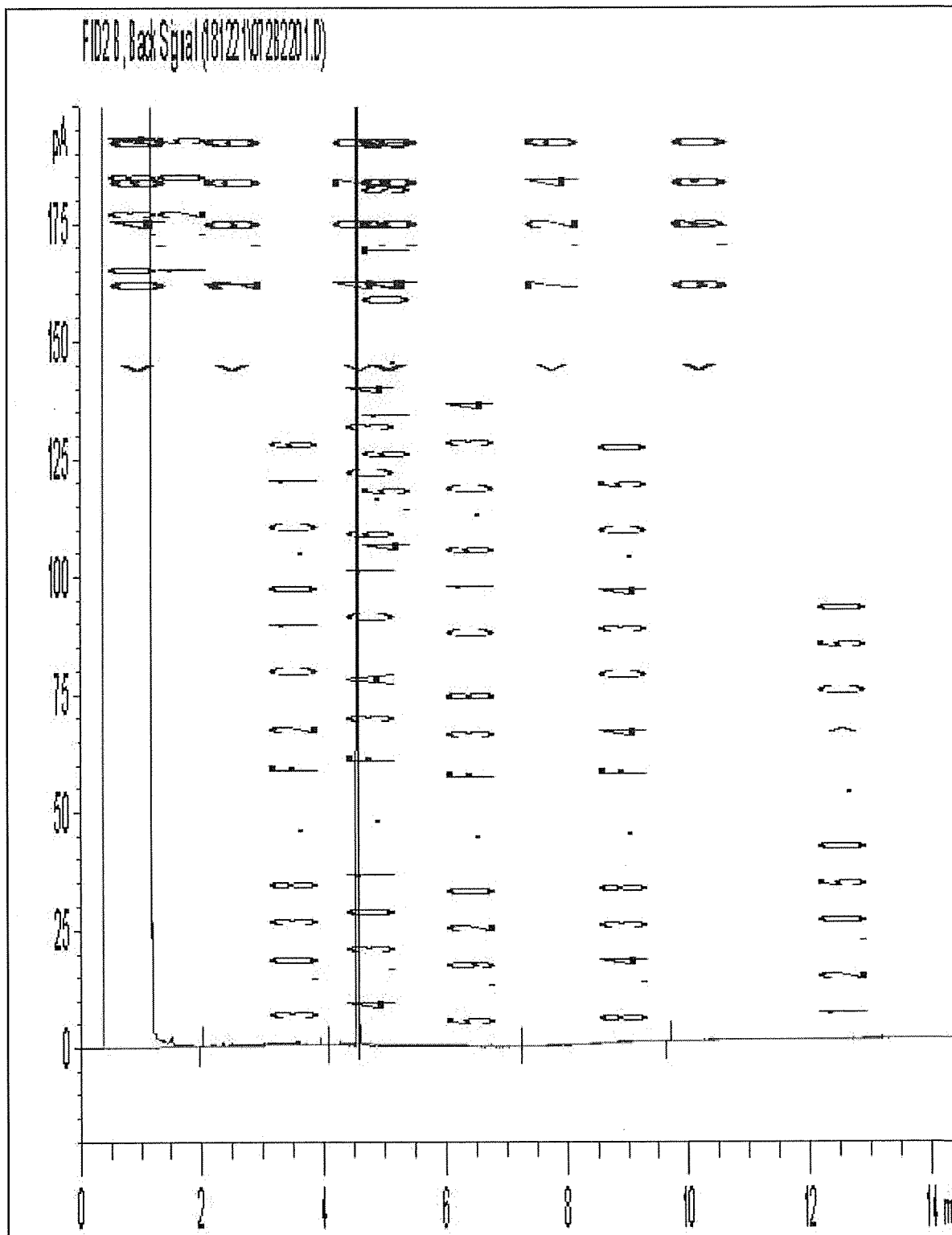


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y0553
 Report Date: 2018/12/28
 Maxxam Sample: IPF774

Pinchin Ltd
 Client Project #: 232203
 Project name: 57 MACK AVE, TORONTO, ON
 Client ID: MW06-S23

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram

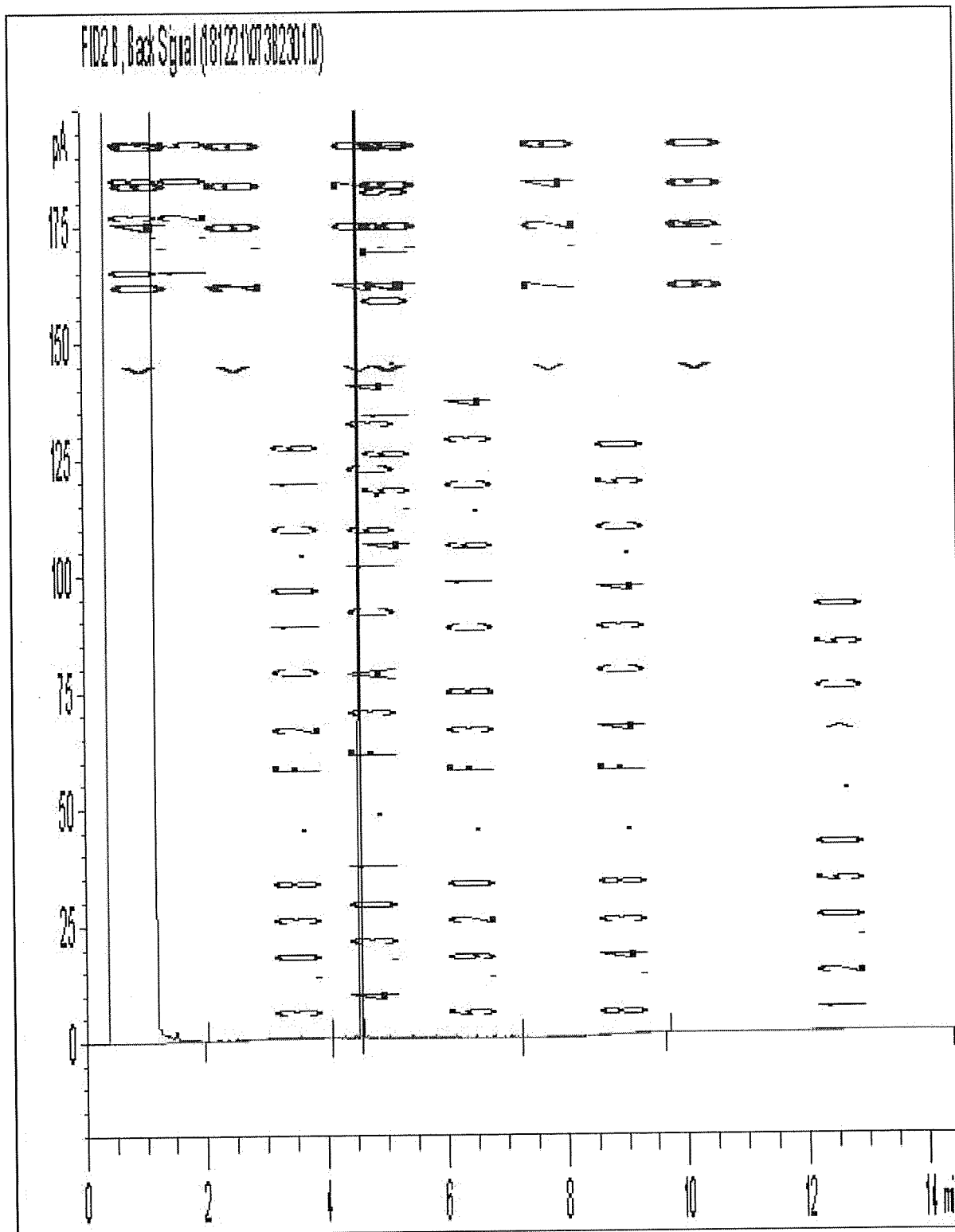


Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Maxxam Job #: B8Y0553
Report Date: 2018/12/28
Maxxam Sample: IPF775

Pinchin Ltd
Client Project #: 232203
Project name: 57 MACK AVE, TORONTO, ON
Client ID: MW06-S24

Petroleum Hydrocarbons F2-F4 in Soil Chromatogram



Note: This information is provided for reference purposes only. Should detailed chemist interpretation or fingerprinting be required, please contact the laboratory.

Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 115588

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/28
Report #: R5541520
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y0543

Received: 2018/12/19, 17:02

Sample Matrix: Soil
Samples Received: 1

Analyses	Quantity	Date Extracted	Date Analyzed	Laboratory Method	Reference
Cyanide (WAD) in Leachates	1	N/A	2018/12/24	CAM SOP-00457	OMOE 3015 m
Fluoride by ISE in Leachates	1	2018/12/22	2018/12/24	CAM SOP-00449	SM 23 4500-F- C m
Mercury (TCLP Leachable) (mg/L)	1	N/A	2018/12/24	CAM SOP-00453	EPA 7470A m
Total Metals in TCLP Leachate by ICPMS	1	2018/12/24	2018/12/24	CAM SOP-00447	EPA 6020B m
Nitrate(NO3) + Nitrite(NO2) in Leachate	1	N/A	2018/12/24	CAM SOP-00440	SM 23 4500-NO3I/NO2B
PAH Compounds in Leachate by GC/MS (SIM)	1	2018/12/24	2018/12/25	CAM SOP-00318	EPA 8270D m
Polychlorinated Biphenyl in Leachate	1	2018/12/23	2018/12/24	CAM SOP-00309	EPA 8082A m
TCLP - % Solids	1	2018/12/21	2018/12/22	CAM SOP-00401	EPA 1311 Update I m
TCLP - Extraction Fluid	1	N/A	2018/12/22	CAM SOP-00401	EPA 1311 Update I m
TCLP - Initial and final pH	1	N/A	2018/12/22	CAM SOP-00401	EPA 1311 Update I m
TCLP Zero Headspace Extraction	1	2018/12/20	2018/12/21	CAM SOP-00430	EPA 1311 m
VOCs in ZHE Leachates	1	2018/12/21	2018/12/21	CAM SOP-00228	EPA 8260C m

Remarks:

Maxxam Analytics' laboratories are accredited to ISO/IEC 17025:2005 for specific parameters on scopes of accreditation. Unless otherwise noted, procedures used by Maxxam are based upon recognized Provincial, Federal or US method compendia such as CCME, MDDELCC, EPA, APHA.

All work recorded herein has been done in accordance with procedures and practices ordinarily exercised by professionals in Maxxam's profession using accepted testing methodologies, quality assurance and quality control procedures (except where otherwise agreed by the client and Maxxam in writing). All data is in statistical control and has met quality control and method performance criteria unless otherwise noted. All method blanks are reported; unless indicated otherwise, associated sample data are not blank corrected. Where applicable, unless otherwise noted, Measurement Uncertainty has not been accounted for when stating conformity to the referenced standard.

Maxxam Analytics' liability is limited to the actual cost of the requested analyses, unless otherwise agreed in writing. There is no other warranty expressed or implied. Maxxam has been retained to provide analysis of samples provided by the Client using the testing methodology referenced in this report. Interpretation and use of test results are the sole responsibility of the Client and are not within the scope of services provided by Maxxam, unless otherwise agreed in writing. Maxxam is not responsible for the accuracy or any data impacts, that result from the information provided by the customer or their agent.

Solid sample results, except biota, are based on dry weight unless otherwise indicated. Organic analyses are not recovery corrected except for isotope dilution methods.

Results relate to samples tested. When sampling is not conducted by Maxxam, results relate to the supplied samples tested.

This Certificate shall not be reproduced except in full, without the written approval of the laboratory.

Reference Method suffix "m" indicates test methods incorporate validated modifications from specific reference methods to improve performance.



Your Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Your C.O.C. #: 115588

Attention: Frank Schlaefli

Pinchin Ltd
2470 Milltower Crt
Mississauga, ON
CANADA L5N 7W5

Report Date: 2018/12/28
Report #: R5541520
Version: 1 - Final

CERTIFICATE OF ANALYSIS

MAXXAM JOB #: B8Y0543

Received: 2018/12/19, 17:02

* RPDs calculated using raw data. The rounding of final results may result in the apparent difference.

Encryption Key

Please direct all questions regarding this Certificate of Analysis to your Project Manager.

Antonella Brasil, Senior Project Manager

Email: ABrasil@maxxam.ca

Phone# (905)817-5817

=====
Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.



Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 558 TCLP BENZO(A)PYRENE

Maxxam ID		IPF670		
Sampling Date		2018/12/17		
COC Number		115588		
	UNITS	TCLP	RDL	QC Batch
Polyaromatic Hydrocarbons				
Leachable Benzo(a)pyrene	ug/L	<0.10	0.10	5904047
Surrogate Recovery (%)				
Leachable D10-Anthracene	%	127		5904047
Leachable D14-Terphenyl (FS)	%	115		5904047
Leachable D8-Acenaphthylene	%	109		5904047
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

O.REG 558 TCLP INORGANICS PACKAGE (SOIL)

Maxxam ID		IPF670		
Sampling Date		2018/12/17		
COC Number		115588		
	UNITS	TCLP	RDL	QC Batch
Inorganics				
Leachable Fluoride (F-)	mg/L	0.20	0.10	5903206
Leachable WAD Cyanide (Free)	mg/L	<0.010	0.010	5903208
Leachable Nitrite (N)	mg/L	<0.10	0.10	5903207
Leachable Nitrate (N)	mg/L	<1.0	1.0	5903207
Leachable Nitrate + Nitrite (N)	mg/L	<1.0	1.0	5903207
Metals				
Leachable Mercury (Hg)	mg/L	<0.0010	0.0010	5903902
Leachable Arsenic (As)	mg/L	<0.2	0.2	5903791
Leachable Barium (Ba)	mg/L	0.3	0.2	5903791
Leachable Boron (B)	mg/L	0.1	0.1	5903791
Leachable Cadmium (Cd)	mg/L	<0.05	0.05	5903791
Leachable Chromium (Cr)	mg/L	<0.1	0.1	5903791
Leachable Lead (Pb)	mg/L	<0.1	0.1	5903791
Leachable Selenium (Se)	mg/L	<0.1	0.1	5903791
Leachable Silver (Ag)	mg/L	<0.01	0.01	5903791
Leachable Uranium (U)	mg/L	<0.01	0.01	5903791
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 558 TCLP LEACHATE PREPARATION (SOIL)

Maxxam ID		IPF670		
Sampling Date		2018/12/17		
COC Number		115588		
	UNITS	TCLP	RDL	QC Batch
Inorganics				
Final pH	pH	6.14		5901755
Initial pH	pH	9.10		5901755
TCLP - % Solids	%	100	0.2	5901749
TCLP Extraction Fluid	N/A	FLUID 1		5901754
RDL = Reportable Detection Limit				
QC Batch = Quality Control Batch				

Maxxam Job #: B8Y0543
 Report Date: 2018/12/28

Pinchin Ltd
 Client Project #: 232203
 Site Location: 57 MACK AVE, TORONTO, ON
 Sampler Initials: KW

O.REG 558 TCLP PCBS (SOIL)

Maxxam ID		IPF670		
Sampling Date		2018/12/17		
COC Number		115588		
	UNITS	TCLP	RDL	QC Batch
PCBs				
Leachable Aroclor 1016	ug/L	<3.0	3.0	5903527
Leachable Aroclor 1221	ug/L	<3.0	3.0	5903527
Leachable Aroclor 1242	ug/L	<3.0	3.0	5903527
Leachable Aroclor 1248	ug/L	<3.0	3.0	5903527
Leachable Aroclor 1254	ug/L	<3.0	3.0	5903527
Leachable Aroclor 1260	ug/L	<3.0	3.0	5903527
Leachable Total PCB	ug/L	<3.0	3.0	5903527
Surrogate Recovery (%)				
Leachable Decachlorobiphenyl	%	90		5903527
RDL = Reportable Detection Limit QC Batch = Quality Control Batch				

Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

O.REG 558 TCLP VOLATILE ORGANICS HS (SOIL)

Maxxam ID		IPF670		
Sampling Date		2018/12/17		
COC Number		115588		
	UNITS	TCLP	RDL	QC Batch
Charge/Prep Analysis				
Amount Extracted (Wet Weight) (g)	N/A	23	N/A	5898920
Volatile Organics				
Leachable Benzene	mg/L	<0.020	0.020	5900813
Leachable Carbon Tetrachloride	mg/L	<0.020	0.020	5900813
Leachable Chlorobenzene	mg/L	<0.020	0.020	5900813
Leachable Chloroform	mg/L	<0.020	0.020	5900813
Leachable 1,2-Dichlorobenzene	mg/L	<0.050	0.050	5900813
Leachable 1,4-Dichlorobenzene	mg/L	<0.050	0.050	5900813
Leachable 1,2-Dichloroethane	mg/L	<0.050	0.050	5900813
Leachable 1,1-Dichloroethylene	mg/L	<0.020	0.020	5900813
Leachable Methylene Chloride(Dichloromethane)	mg/L	<0.20	0.20	5900813
Leachable Methyl Ethyl Ketone (2-Butanone)	mg/L	<1.0	1.0	5900813
Leachable Tetrachloroethylene	mg/L	<0.020	0.020	5900813
Leachable Trichloroethylene	mg/L	<0.020	0.020	5900813
Leachable Vinyl Chloride	mg/L	<0.020	0.020	5900813
Surrogate Recovery (%)				
Leachable 4-Bromofluorobenzene	%	92		5900813
Leachable D4-1,2-Dichloroethane	%	107		5900813
Leachable D8-Toluene	%	94		5900813
RDL = Reportable Detection Limit QC Batch = Quality Control Batch N/A = Not Applicable				

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Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

TEST SUMMARY

Maxxam ID: IPF670
Sample ID: TCLP
Matrix: Soil

Collected: 2018/12/17
Shipped:
Received: 2018/12/19

Test Description	Instrumentation	Batch	Extracted	Date Analyzed	Analyst
Cyanide (WAD) in Leachates	SKAL/CN	5903208	N/A	2018/12/24	Xuanhong Qiu
Fluoride by ISE in Leachates	ISE	5903206	2018/12/22	2018/12/24	Surinder Rai
Mercury (TCLP Leachable) (mg/L)	CV/AA	5903902	N/A	2018/12/24	Medhat Nasr
Total Metals in TCLP Leachate by ICPMS	ICP1/MS	5903791	2018/12/24	2018/12/24	Arefa Dabhad
Nitrate(NO3) + Nitrite(NO2) in Leachate	LACH	5903207	N/A	2018/12/24	Amanpreet Sappal
PAH Compounds in Leachate by GC/MS (SIM)	GC/MS	5904047	2018/12/24	2018/12/25	Mitesh Raj
Polychlorinated Biphenyl in Leachate	GC/ECD	5903527	2018/12/23	2018/12/24	Svitlana Shaula
TCLP - % Solids	BAL	5901749	2018/12/21	2018/12/22	Jian (Ken) Wang
TCLP - Extraction Fluid		5901754	N/A	2018/12/22	Jian (Ken) Wang
TCLP - Initial and final pH	PH	5901755	N/A	2018/12/22	Jian (Ken) Wang
TCLP Zero Headspace Extraction		5898920	2018/12/20	2018/12/21	Walt Wang
VOCs in ZHE Leachates	GC/MS	5900813	2018/12/21	2018/12/21	Manpreet Sarao



Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

GENERAL COMMENTS

Each temperature is the average of up to three cooler temperatures taken at receipt

Package 1	5.3°C
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Results relate only to the items tested.

QUALITY ASSURANCE REPORT

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

550

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		Leachate Blank	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	Value	UNITS
5900813	Leachable 4-Bromofluorobenzene	2018/12/21	101	70 - 130	101	70 - 130	95	%				
5900813	Leachable D4-1,2-Dichloroethane	2018/12/21	102	70 - 130	102	70 - 130	101	%				
5900813	Leachable D8-Toluene	2018/12/21	103	70 - 130	101	70 - 130	94	%				
5903527	Leachable Decachlorobiphenyl	2018/12/24	80	30 - 130	81	30 - 130	79	%				
5904047	Leachable D10-Anthracene	2018/12/24	120	50 - 130	125	50 - 130	123	%				
5904047	Leachable D14-Terphenyl (FS)	2018/12/24	112	50 - 130	115	50 - 130	116	%				
5904047	Leachable D8-Acenaphthylene	2018/12/24	109	50 - 130	110	50 - 130	110	%				
5900813	Leachable 1,1-Dichloroethylene	2018/12/21	101	70 - 130	93	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable 1,2-Dichlorobenzene	2018/12/21	99	70 - 130	91	70 - 130	<0.050	mg/L	NC	30		
5900813	Leachable 1,2-Dichloroethane	2018/12/21	102	70 - 130	96	70 - 130	<0.050	mg/L	NC	30		
5900813	Leachable 1,4-Dichlorobenzene	2018/12/21	102	70 - 130	92	70 - 130	<0.050	mg/L	NC	30		
5900813	Leachable Benzene	2018/12/21	98	70 - 130	92	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Carbon Tetrachloride	2018/12/21	105	70 - 130	95	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Chlorobenzene	2018/12/21	99	70 - 130	91	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Chloroform	2018/12/21	102	70 - 130	95	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Methyl Ethyl Ketone (2-Butanone)	2018/12/21	114	60 - 140	108	60 - 140	<1.0	mg/L	NC	30		
5900813	Leachable Methylene Chloride (Dichloromethane)	2018/12/21	106	70 - 130	99	70 - 130	<0.20	mg/L	NC	30		
5900813	Leachable Tetrachloroethylene	2018/12/21	101	70 - 130	91	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Trichloroethylene	2018/12/21	101	70 - 130	94	70 - 130	<0.020	mg/L	NC	30		
5900813	Leachable Vinyl Chloride	2018/12/21	108	70 - 130	97	70 - 130	<0.020	mg/L	NC	30		
5903206	Leachable Fluoride (F-)	2018/12/24	100	80 - 120	99	80 - 120	<0.10	mg/L	8.0	25	<0.10	mg/L
5903207	Leachable Nitrate (N)	2018/12/24	102	80 - 120	101	80 - 120	<1.0	mg/L	NC	25	<1.0	mg/L
5903207	Leachable Nitrate + Nitrite (N)	2018/12/24	105	80 - 120	102	80 - 120	<1.0	mg/L	NC	25	<1.0	mg/L
5903207	Leachable Nitrite (N)	2018/12/24	118	80 - 120	107	80 - 120	<0.10	mg/L	NC	25	<0.10	mg/L
5903208	Leachable WAD Cyanide (Free)	2018/12/24	95	80 - 120	103	80 - 120	<0.0020	mg/L	NC	20	<0.010	mg/L
5903527	Leachable Aroclor 1016	2018/12/24					<3.0	ug/L	NC	40		
5903527	Leachable Aroclor 1221	2018/12/24					<3.0	ug/L	NC	40		
5903527	Leachable Aroclor 1242	2018/12/24					<3.0	ug/L	NC	40		
5903527	Leachable Aroclor 1248	2018/12/24					<3.0	ug/L	NC	40		
5903527	Leachable Aroclor 1254	2018/12/24					<3.0	ug/L	NC	40		
5903527	Leachable Aroclor 1260	2018/12/24	96	30 - 130	98	30 - 130	<3.0	ug/L	NC	40		

QUALITY ASSURANCE REPORT(CONT'D)

QC Batch	Parameter	Date	Matrix Spike		SPIKED BLANK		Method Blank		RPD		Leachate Blank	
			% Recovery	QC Limits	% Recovery	QC Limits	Value	UNITS	Value (%)	QC Limits	Value	UNITS
5903527	Leachable Total PCB	2018/12/24	96	30 - 130	98	30 - 130	<3.0	ug/L	NC	40		
5903791	Leachable Arsenic (As)	2018/12/24	102	80 - 120	102	80 - 120			NC	35	<0.2	mg/L
5903791	Leachable Barium (Ba)	2018/12/24	108	80 - 120	107	80 - 120			5.8	35	<0.2	mg/L
5903791	Leachable Boron (B)	2018/12/24	101	80 - 120	103	80 - 120			11	35	<0.1	mg/L
5903791	Leachable Cadmium (Cd)	2018/12/24	105	80 - 120	106	80 - 120			NC	35	<0.05	mg/L
5903791	Leachable Chromium (Cr)	2018/12/24	96	80 - 120	96	80 - 120			NC	35	<0.1	mg/L
5903791	Leachable Lead (Pb)	2018/12/24	94	80 - 120	98	80 - 120			NC	35	<0.1	mg/L
5903791	Leachable Selenium (Se)	2018/12/24	105	80 - 120	108	80 - 120			NC	35	<0.1	mg/L
5903791	Leachable Silver (Ag)	2018/12/24	95	80 - 120	99	80 - 120			NC	35	<0.01	mg/L
5903791	Leachable Uranium (U)	2018/12/24	94	80 - 120	95	80 - 120			NC	35	<0.01	mg/L
5903902	Leachable Mercury (Hg)	2018/12/24	94	75 - 125	94	80 - 120	<0.0010	mg/L	NC	25	<0.0010	mg/L
5904047	Leachable Benzo(a)pyrene	2018/12/24	105	50 - 130	103	50 - 130	<0.10	ug/L	NC	40		

Duplicate: Paired analysis of a separate portion of the same sample. Used to evaluate the variance in the measurement.

Matrix Spike: A sample to which a known amount of the analyte of interest has been added. Used to evaluate sample matrix interference.

Leachate Blank: A blank matrix containing all reagents used in the leaching procedure. Used to determine any process contamination.

Spiked Blank: A blank matrix sample to which a known amount of the analyte, usually from a second source, has been added. Used to evaluate method accuracy.

Method Blank: A blank matrix containing all reagents used in the analytical procedure. Used to identify laboratory contamination.

Surrogate: A pure or isotopically labeled compound whose behavior mirrors the analytes of interest. Used to evaluate extraction efficiency.

NC (Duplicate RPD): The duplicate RPD was not calculated. The concentration in the sample and/or duplicate was too low to permit a reliable RPD calculation (absolute difference <= 2x RDL).

Maxxam Job #: B8Y0543
Report Date: 2018/12/28

Pinchin Ltd
Client Project #: 232203
Site Location: 57 MACK AVE, TORONTO, ON
Sampler Initials: KW

VALIDATION SIGNATURE PAGE

The analytical data and all QC contained in this report were reviewed and validated by the following individual(s).



Anastassia Hamanov, Scientific Specialist

Maxxam has procedures in place to guard against improper use of the electronic signature and have the required "signatories", as per section 5.10.2 of ISO/IEC 17025:2005(E), signing the reports. For Service Group specific validation please refer to the Validation Signature Page.

APPENDIX “7”

**TO SECOND REPORT
OF THE RECEIVER**



March 12, 2019

MSI Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8

E-mail: mmanchanda@spergel.ca

Attention: Mukul Manchanda, B. Comm, CP, CIRP, LIT
Principal

Re: Proposal for Phase I Environmental Site Assessment and Supplemental Phase II Environmental Site Assessment
57 Mack Avenue and 38 Milne Avenue, Toronto, Ontario
Pinchin File: 232203.001

Further to your request Pinchin Ltd. (Pinchin) is pleased to submit the following proposal to MSI Spergel Inc. (Client), to complete a Phase I Environmental Site Assessment (ESA) and Supplemental Phase II ESA of the above-noted properties (jointly herein referred as to Site).

It is Pinchin's understanding that the Phase I and Supplemental Phase II ESAs are required as part of the due diligence requirements in relation to the potential divestiture of the Site.

BACKGROUND AND OBJECTIVE

Previous work completed at the Site by Altech Environmental Consulting Ltd. (Altech) identified soil and groundwater impacts at 57 Mack Avenue. As such, the Client requested that Pinchin complete a Phase II ESA to further delineate the extent of the groundwater and soil impacts at 57 Mack Avenue.

Pinchin completed a Phase II ESA, the findings of which are provided in the report entitled "*Phase II Environmental Site Assessment - 57 Mack Avenue, Toronto, Ontario*" prepared for the Client, dated January 22, 2019.

The findings of the Phase II ESA identified groundwater with volatile organic compounds (VOCs) parameters exceeding the Ontario Ministry of the Environment, Conservation and Parks (MECP) Table 3 Standards for industrial/commercial/community land use and coarse-textured soil (*Table 3 Standards*).

The reported concentrations in the soil samples submitted for analysis of petroleum hydrocarbon (PHC) in fractions F1 to F4 (F1-F4), VOCs, polycyclic aromatic hydrocarbons (PAHs) and metals satisfied their respective *Table 3 Standards*.

Based on the above, Pinchin recommended the implementation of a Due Diligence Risk Assessment (DDRA) to manage the identified impacts at 57 Mack Avenue. However, it is Pinchin's understanding that the Client would like to also explore potential remediation options to remediate the Site to generic Site Condition Standards (i.e. *Table 3 Standards*).



Pinchin held a phone conversation with Mr. Mukul Manchanda (Client representative) on March 5, 2019 to discuss the Supplemental Phase II ESA objectives. Pinchin explained that due to the complexity of the Site (i.e. depth of identified impacts, potentially multiple sources, type of impacts, etc.) remediation of these impacts to generic Site Condition Standards (i.e. Table 3 Standards) is not possible. As such, a DDRA and potentially select remediation (if feasible) are the most viable options to manage the identified impacts at the Site. The following was agreed during the phone conversation;

- Include the property located at 38 Milne Avenue in this assessment, as data gaps exist;
- Complete a Phase I ESA for the Site (i.e., 57 Mack Avenue and 38 Milne Avenue) to supplement the work complete up to date; and
- Complete a Supplemental Phase II ESA to:
 - Further delineate the extent of the groundwater and soil impacts identified at 57 Mack Avenue and assess 38 Milne Avenue;
 - Gather additional information to identify the potential source(s) of impacts (i.e. as a result of historical industrial uses of the Site or due to off-site contaminant migration); and
 - Support the development of a DDRA and evaluate select remediation options to manage the identified impacts at the Site.

SCOPE OF WORK – PHASE I ESA

It is Pinchin's understanding that the Phase I ESA is not required for the purposes of filing a Record of Site Condition (RSC) under Ontario Regulation 153/04 (as amended). As such, the Phase I ESA will be completed by Pinchin in general accordance with the Canadian Standards Association (CSA) document entitled "*Phase I Environmental Site Assessment*" (CSA document Z768-01), dated November 2001 (reaffirmed 2016), including a review of readily-available historical records and reasonably ascertainable regulatory information, Site reconnaissance, interviews, an evaluation of information and reporting.

The Phase I ESA activities Pinchin will complete are described below:

1. A Site reconnaissance;
2. Interviews with personnel knowledgeable about the Site and current/historical Site operations;
3. A review of historical information, including aerial photographs, topographic maps, city directories and information obtained from Opta Information Intelligence (Opta) (e.g., fire insurance plans, property underwriters' report and/or plans, etc.);



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57 Mack Avenue and 38 Milne Avenue, Toronto, Ontario
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4. A review of regulatory information on-file with the MECP Freedom of Information office and the Technical Standards & Safety Authority – Fuel Safety Division (TSSA);
5. Contacting EcoLog Environmental Risk Information Service Ltd. (ERIS) to have a search completed for the Site and surrounding properties (within 250 metres of the Site) for select databases;
6. A review of documents available from the Client/Site representative(s); and
7. Preparation of a report based on the information obtained from the records review, interviews and Site reconnaissance outlining evidence of actual or potential issues of environmental concern at the Site.

During the Site reconnaissance, Pinchin will interview the Site contact and Site representative(s) regarding Site operations (e.g., raw material handling/storage, production, air emissions, water use and wastewater discharge, hazardous material handling and storage, and waste management, etc.).

Pinchin will also note observations as they pertain to “special attention items” (i.e., asbestos, lead, polychlorinated biphenyls (PCBs), ozone-depleting substances and mould), as well as aboveground and underground storage tanks.

The scope of work will not include a health and safety, engineering or structural evaluation of the Site. In addition, the scope of work for the Phase I ESA will not include sampling or testing of any kind including that of air, soil, groundwater, surface water or building materials, unless otherwise noted herein.

The Site reconnaissance will also involve documenting observations with respect to occupants and activities on adjacent land uses. Pinchin will assess the adjacent properties from the Site and publicly-accessible locations in the vicinity of the Site.

The Site reconnaissance will be documented with photographs, notes and/or a questionnaire.

REPORTING - PHASE I ESA

Information obtained from the historical review and regulatory review, interviews and Site reconnaissance will be evaluated to assess evidence of actual or potential issues of environmental concern at the Site.

A report will be submitted in electronic (pdf) format to the Client.

SCHEDULE - PHASE I ESA

The following schedule is proposed for the Phase I ESA:

- Initiate work immediately upon receipt of a written authorization to proceed from the Client; and



- Submission of an electronic (pdf) report to the Client within 10 business days of the Site reconnaissance.

It should be noted that, typically, a response is not received from the MECP prior to completion of the Phase I ESA report. Once a response from the MECP is received, it may indicate that additional charges will apply in order to obtain information on file with respect to the Site. Pinchin will contact the Client to obtain authorization for these additional costs. Upon authorization from the Client, Pinchin will request the information made available by the MECP. Upon review by Pinchin, if there is any information that represents a potential issue of environmental concern, a copy of the response will be forwarded to the Client under separate cover. Pinchin's conclusions and recommendations may be amended based on this information.

SCOPE OF WORK – SUPPLEMENTAL PHASE II ESA

It should be noted that the Supplemental Phase II ESA is an iterative process and additional drilling may be required to supplement this investigation, especially if the Phase I ESA identifies new areas of potential environmental concern.

The Supplemental Phase II ESA will be performed in general accordance with standard environmental consulting practices and the following documents:

- MECP document entitled "Guidance on Sampling and Analytical Methods for Use at Contaminated Sites in Ontario", revised December 1996;
- Association of Professional Geoscientists of Ontario document entitled "Guidance for Environmental Site Assessments under Ontario Regulation 153/04 (as amended)", dated April 2011; and
- Canadian Standards Association publication entitled "Phase II Environmental Site Assessment, CSA Standard Z769-00 (R 2013)".

It is Pinchin's understanding that a RSC is not required at this time. Therefore, the Supplemental Phase II ESA scope of work completed by Pinchin will be for due diligence purposes only and will not be sufficient (in and of itself) to meet the reporting requirements for the submission of an RSC in accordance with Ontario Regulation 153/04 (as amended). If an RSC is an intended end product of work conducted at the Site, further consultation and/or work will be required.

It should be noted that three potential groundwater tables were encountered at 57 Mack Avenue (i.e. shallow, intermediate and deep hydro-stratigraphic units), as such to support the DDRA the following proposed scope of work includes provision for the assessment of the shallow and intermediate hydro-



stratigraphic units only. If vertical delineation of the identified impacts is not achieved at the maximum proposed depth of 14 metres below ground surface (mbgs), additional work may be required.

Based on the above, as a contingency Pinchin has included the installation of two monitoring wells to a depth of 22 meters below ground surface (mbgs) if vertical delineation is required.

The scope of work for the Supplemental Phase II ESA will consist of the following activities:

- Retain the services of an independent contractor and public utility services to identify the locations of buried and overhead utility services prior to any drilling/excavation activities. Certain underground utilities (especially if constructed of plastic, fibreglass, clay, concrete pipe, repaired lines, etc.) cannot be located by standard locating practices. Pinchin and its utility locators will require all Site plans to be provided by the Client, Site owner or Site representatives to identify the locations of untraceable buried utilities. Pinchin will not be responsible for any damages to utilities that are not on plans provided or cannot be identified by standard locating practices. Pinchin may recommend the use of day-lighting techniques prior to any drilling/excavating. If day-lighting is recommended, Pinchin will notify the Client of the cost, which is additional to this proposal;
- Drill up to fifteen shallow boreholes at the Site to assess shallow soil and groundwater quality. Each borehole will be advanced to a maximum depth of 6 mbgs, or until the groundwater table is intercepted or drilling refusal is encountered. Ten boreholes will be completed as groundwater monitoring wells and screened to intersect the shallow groundwater table underlying the Site;
- Drill up to ten intermediate boreholes at the Site to assess intermediate soil and groundwater quality. Each borehole will be advanced to approximately 14 mbgs or until the intermediate groundwater table is intercepted. A grout seal will be constructed at each of the boreholes to an approximate depth of 6 mbgs and then re-drilled to depth to prevent downward cross-contamination, if any, from the upper shallow hydro-stratigraphic unit;
- **Contingency:** Drill two boreholes for vertical delineation of the deep impacts (if required). Each borehole will be advanced to approximately 22 mbgs or until the deep groundwater table is intercepted. A grout seal will be constructed at each of the boreholes to an approximate depth of 17 mbgs and then re-drilled to depth to prevent downward cross-contamination, if any, from the upper hydro-stratigraphic units;



- Re-instatement of the investigation locations will be concrete at grade where appropriate. The proposed borehole/monitoring well locations are subject to change based on Site conditions, presence of utilities or other obstructions, and field observations;
- Field screen soil samples for visual and olfactory evidence of impacts and for the presence of petroleum/VOC-derived vapours using a combustible gas indicator (CGI) calibrated to hexane and a photo-ionization detector (PID) calibrated to isobutylene or equivalent. A combination of visual and olfactory observations, and CGI/PID organic vapour readings will be utilized to identify the most apparent "worst-case" soil samples for laboratory analysis;
- Submit two most-apparent "worst case" soil samples, based on the field screening methodologies, from each of the boreholes for chemical analyses of VOCs, PHCs F1-F4, PAHs and/or metals;
- Submit up to four representative soil samples for grain size analysis in order to confirm the appropriate standards identified in the MECP document entitled "*Soil, Ground Water and Sediment Standards For Use Under Part XV.1 of the Environmental Protection Act*", dated April 15, 2011 (*MECP Standards*). Under O. Reg. 153/04, a property is deemed to be a "sensitive site" if the pH is less than 5 or greater than 9 (surface soil), or less than 5 or greater than 11 (subsurface soil). If a property is determined to be a sensitive site based on these criteria, more stringent *MECP Standards* will apply. Grain size analysis is required to determine whether the predominant subsurface soil is either "coarse-grained" or "medium/fine-grained";
- Monitor the groundwater levels and for the presence of non-aqueous phase liquid within the newly-installed groundwater monitoring wells and existing monitoring well MW1, located within the northwest portion of the Site, using an interface probe;
- Complete a relative elevation survey (using a temporary benchmark) of the newly installed groundwater monitoring wells and existing monitoring well MW1 using a laser level and laser sensor, or equivalent survey apparatus;
- Complete hydraulic conductivity testing of three monitoring wells from each shallow, intermediate hydro-stratigraphic units (i.e. six monitoring wells in total);
- After development and purging of the groundwater monitoring wells, collect representative groundwater samples from the newly-installed groundwater monitoring wells and existing monitoring well MW1 for laboratory analyses of VOCs, PHCs (F1-F4), PAHs and/or metals, using Pinchin's standard operating procedures for groundwater sampling;



- Submit soil and groundwater samples to Maxxam Analytics Inc, a laboratory accredited by the Standards Council of Canada and the Canadian Association for Laboratory Accreditation. The soil and groundwater samples will be submitted on regular (5 to 7 business day) turnaround time;
- Compare the soil and groundwater laboratory analytical results with the applicable standards stipulated in the *MECP Standards*; and
- Prepare a factual report for the Site documenting the findings of the assessment and recommendations (if any) related to subsurface impacts.

REPORTING - SUPPLEMENTAL PHASE II ESA

An email summary will be provided to the Client upon completion of the fieldwork and again upon receipt of the laboratory results, followed by a factual report to be issued to the Client in electronic (pdf) format within 10 business days of receipt of the analytical results.

PROJECT SCHEDULE - SUPPLEMENTAL PHASE II ESA

Pinchin anticipates that the Supplemental Phase II ESA will be completed within 11 - 14 weeks from receipt of the signed Authorization to Proceed, Limitation of Liability and Terms of Engagement as outlined below:

Task	Duration
Obtain Ontario One-Call public and private utility locates and retain MECP-licensed driller	Fifteen to twenty business days. <i>In conjunction with the Phase I ESA.</i>
Borehole drilling and groundwater monitoring well installation activities.	Ten to fifteen business days.
Groundwater monitoring, well development and sampling activities.	Ten to fifteen business days.
Elevation surveying.	One business day.
Laboratory analyses of soil and groundwater samples.	Five to seven business days from submission by Pinchin.
Completion of Supplemental Phase II ESA report	15 business days from receipt of all analytical data.

Note that the proposed work schedule is subject to variation depending on contractor availability.

It should be noted that the project estimated cost is based on a regular (5-7 business day) turnaround time on laboratory analysis. Analysis may be undertaken on an expedited turnaround time (1, 2 or 3 business day rush turnaround time) for a surcharge of up to 100% on the laboratory costs.



INVESTIGATION DERIVED WASTES

Investigation derived wastes (IDWs), consisting of drill cuttings, equipment cleaning water and purged groundwater, will be containerized on-Site for eventual disposal to a licensed disposal facility. Pinchin has assumed that sixteen 45-gallon drums of IDWs will be generated during completion of the field program. The costs for IDW disposal have been included in the project cost provided above and assume that the IDWs will be classified as non-hazardous materials.

MONITORING WELL DECOMMISSIONING

The decommissioning of the groundwater monitoring wells, in accordance with Ontario Regulation 903/90 (as amended), has not been included within this scope of work and cost estimate.

LUMP SUM COSTS AND PAYMENT SCHEDULE

The lump sum costs to implement the recommended work program detailed above are as follows:

Task 1 – Phase I ESA	
Pinchin Professional Fees (including field work, record ordering and review and reporting)	\$3,850.00
Task 2 – Supplemental Phase II ESA	
Pinchin Professional Fees (including field work, project management and reporting)	\$25,850.00
Drilling Investigation (including drilling subcontractor, installation of monitoring wells, and utility clearance.	\$69,520.00
Contingency Drilling Investigation (including drilling subcontractor, installation of monitoring wells, and utility clearance) – Only if required	\$50,000.00
Laboratory Analysis (select soil and groundwater samples, analyzed for based on standard turnaround time)	\$27,630.00
Disbursements (including mileage, equipment costs, etc.)	\$9,500.00
Total Estimated Cost (applicable taxes not included)	\$186,350.00

It should be noted that the above costs are based on Pinchin's current knowledge of Site conditions. Should conditions vary during the course of the investigation, resulting in additional work time due to unforeseen ground conditions or Site constraints, including a deeper than anticipated drilling depth or the need to undertake bedrock drilling, Pinchin reserves the right to modify the work program; however, no budgetary changes will be made without notification and consent from the Client. Pinchin will utilize our Standard Rates and Disbursement Schedule for such additional costs. The estimated cost presented is for the proposed scope of work as outlined herein, and does not include Client meetings, obtaining



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municipal or other required permits, preparation of proposals/cost estimates for follow-up work or remediation activities, or additional work beyond the Phase II ESA scope of work, and assumes that work will be completed during the regular business hours of 8 AM to 5 PM, Monday through Friday. In addition, costs assume that unrestricted access to the Site will be made available during the period of investigation.

For determining the lump sum cost provided in this proposal, Pinchin has assumed a cost for the Opta information of \$250.00 (excluding taxes). If Opta indicates that additional charges, in excess of the anticipated amount of \$250.00, will be incurred due the volume of available information or due to multiple Site addresses, Pinchin will contact the Client and will require written authorization (in the form of a signed Change Order prepared by Pinchin) prior to ordering the information. In addition, for the lump sum cost Pinchin has assumed a cost for TSSA information of \$100.00, based on archival searches of two municipal addresses. If the historical information review indicates that more than two archival searches are warranted or additional charges will be incurred due to the volume of available information, Pinchin will contact the Client and will require written authorization in the form of a signed Change Order prepared by Pinchin prior to undertaking additional TSSA archival searches.

The lump sum costs are for the proposed scope of work as outlined herein, and do not include Client meetings, preparation of proposals/cost estimates for follow-up work or additional work beyond the initial Choose an Item scope of work. It is proposed that any such work, if requested by the Client, be billed on a time plus materials basis, at Pinchin's standard hourly rates. The lump sum costs include the provision of a letter of reliance to a third party lender, but do not include additional costs that may apply in order to obtain additional information on file with the MECP or TSSA, TSSA archival search costs in excess of \$100.00 or Opta research costs in excess of \$250.00 per municipal address.

The proposed work is offered subject to the Terms and Conditions given in the attached Authorization to Proceed, Limit of Liability and Terms of Engagement contract form.

Invoices will be issued monthly as work progresses. A final invoice will be issued upon submission of the draft report to the Client. The Client will notify Pinchin within 10 business days of receipt of invoice of any dispute with the invoice, and the Client and Pinchin agree to promptly resolve any disputed items.

Payment on undisputed invoices or undisputed portions of disputed invoices, is due within 30 days of receipt of invoice.

Payment any balance owing will be required prior to issuance of the final report.



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Payments can be made by Electronic Fund Transfer (EFT). If you plan to make payments by EFT, please contact accountsreceivable@pinchin.com. We require the Client reference their company name, any specific instructions, and the Pinchin Invoice Number or the Pinchin Project Number on all documents, communications and payments related to this project. Any deposit confirmations and/or remittance advices must be sent to accounts receivable at accountsreceivable@pinchin.com.

Pinchin has taken the liberty of including the following list of information required by Pinchin to complete the Phase I ESA, should you decide to accept this work plan:

1. Legal description of the Site;
2. Name of current owner and letter of authorization from the current property owner to perform regulatory searches;
3. Copies of previous geotechnical or environmental investigation reports prepared for the Site;
4. Copies of any sewer use agreements applicable to the Site;
5. Copies of any correspondence with the local/regulatory authorities concerning environmental issues on the Site; and
6. Name of a contact person who would best be able to answer questions concerning operations on the Site.



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 MSI Spergel Inc.

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CLOSING REMARKS

We trust that the information provided in this letter is sufficient for the Client to evaluate Pinchin's proposal. To authorize Pinchin to initiate the Delineation Program activities, please sign and date the attached Authorization to Proceed, Limitation of Liability and Terms of Engagement and fax it back to us at 905.363.0678, or you may e-mail an electronic (pdf) copy of the executed Authorization to Proceed, Limitation of Liability and Terms of Engagement contract form to frank Schlaefli at fschlaefli@pinchin.com. If you have any questions, or require additional information, please do not hesitate to contact the undersigned.

We look forward to working with you on this assignment.

Pinchin Ltd.

Prepared by:

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Reviewed by:

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Encl.: Appendix I – Authorization to Proceed, Limitation of Liability and Terms of Engagement

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Template: Phase I & II ESA – Stage 1 & 2 PSI Proposal Template EDR, November 1, 2018

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APPENDIX I
Authorization to Proceed, Limitation of Liability and Terms of Engagement



Authorization to Proceed, Limitation of Liability & Terms of Engagement

Date: March 12, 2019	Pinchin Project Name: Phase I Environmental Site Assessment and Supplemental Phase II Environmental Site Assessment	
Client: MSI Spergel Inc.	Pinchin Project Number: 232203.001	
Site Address: 57 Mack Avenue & 38 Milne Avenue, Toronto, Ontario	Pinchin Project Manager: Frank Schlaefli, B.Sc.	
	Pinchin Office Fax: 905.363.0681	Pinchin Project Manager e-mail: fschlaefli@pinchin.com

This confirms MSI Spergel Inc. (Client) authorizes Pinchin Ltd. (Pinchin) to proceed with the performance of services as outlined in our proposal dated March 12, 2019 for a value of \$186,350.00 (plus applicable taxes). The proposal (if any) and the terms of this Authorization to Proceed, Limitation of Liability and Terms of Engagement constitute the entire agreement between Pinchin and Client.

Terms and Conditions

- Client is to identify all known actual and potential hazardous conditions that exist within the building, on the property or in the area of work including but not limited to the presence of confined spaces, work at heights, areas causing heat stress, traffic, pinch points and actual or potential environmental contamination. Client is to identify any specific training required for access and entry to the building, property and area of work and to provide any necessary site specific training at its own cost to Pinchin staff, its contractors and subcontractors. Client must provide safe access to the site and compliance with all applicable safety codes and standards for matters under the control of Client which could affect the safety of Pinchin staff, its contractors and subcontractors on site.
- Pinchin makes no representations or warranties whatsoever, either expressed or implied, as to its findings, recommendations, plans, specifications or professional advice and including concerning the legal significance of its findings, or as to other legal matters touched on in the report, including but not limited to ownership of any property or the application of any law to the facts set forth herein. With respect to regulatory compliance issues, regulatory statutes are subject to interpretations and these interpretations may change over time and Pinchin undertakes no, and expressly disclaims, any obligation to advise Client of such change.
- In the event of any claim of any nature whatsoever by Client against Pinchin, its staff, officers, directors, shareholders, agents, contractors and subcontractors (collectively "Pinchin"), including but not limited to claims based on negligence and/or breach of contract, the total aggregate liability of Pinchin shall be limited to the lesser of: (i) any actual damages incurred by the client. (ii) all fees actually paid by Client to Pinchin in connection with the specific project in respect of which the claim is being made.**
- Pinchin will not be responsible for any consequential, incidental or indirect damages, including but not limited to financial losses, credit and property transactions, financing costs, property values, loss of profit or revenue, permitting/licensing issues, follow-up actions and costs. Pinchin shall not be liable for the failure of any manufactured product or system of components which are supplied by Pinchin to perform in accordance with the manufacturer's specifications or other product literature on which Pinchin reasonably relied. Pinchin will only be liable for direct damages resulting from negligence and/or breach of contract of Pinchin. Pinchin will not be liable for any losses or damage if Client has failed, within a period of two (2) years following the date upon which the claim is discovered, to commence legal proceedings against Pinchin to recover such losses or damage ("Claim Period") unless the laws of the jurisdiction which governs the limitation period which is applicable to such claim provides that the applicable limitation period is greater than the Claim Period and cannot be abridged by this Agreement, in which case the Claim Period shall be deemed to be extended by the shortest additional period which results in this provision being legally enforceable.**
- If Client brings any form of claim against any third party relating to the work and if the third party claims against Pinchin for contribution and indemnity, Client shall not seek to recover and waives any right to recover from the third party any portion of any losses or damage which may be attributed to the fault or negligence of Pinchin.
- Pinchin's proposal was prepared for the consideration of Client only. Its contents may not be used by or disclosed to any party without prior written consent from Pinchin.
- Pinchin's proposal shall be open for acceptance for a period of thirty (30) days from date of issue. The acceptance period may be extended by mutual agreement of the Client and Pinchin in writing. Pinchin reserves the right to revise the proposal beyond the stated acceptance period.

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Authorization to
Proceed

MSI Spergel Inc.
Phase I Environmental Site Assessment and Supplemental Phase II Environmental
Site Assessment
57 Mack Avenue & 38 Milne Avenue, Toronto, Ontario

March 12, 2019
Pinchin File: 232203.001

8. Any work performed by Pinchin will be conducted in accordance with generally accepted engineering or scientific practices current in this geographical area at the time the work is performed.
9. Client acknowledges that risks arise from subsurface and hidden conditions that even comprehensive testing and analysis may fail to detect and that actual conditions may differ from those inferred from inspection, testing and analysis. Pinchin can only comment on the conditions observed on the date(s) the assessment is performed.
10. The work will be limited to those locations and/or areas and/or materials of concern identified by Client or scope of work as outlined in our proposal. Other areas of concern may exist but will not be investigated within the scope of this assignment.
11. Any budget and work estimates provided are preliminary and subject to verification and change unless otherwise agreed.
12. Information provided by Pinchin is intended for Client use only. Pinchin will not provide results or information to any party other than Client, unless Client, in writing, requests information to be provided to a third party or unless disclosure by Pinchin is required by law. Unless consented to by Pinchin, which consent may be unreasonably and/or arbitrarily withheld, any use by a third party, of reports or documents authored by Pinchin, or any reliance by a third party on or decisions made by a third party based on the findings described in said documents, is the sole responsibility of such third parties. Pinchin accepts no responsibility for damages, suffered by any third party as a result of decisions made or actions conducted by any party.
13. Invoices will be issued monthly or upon project completion unless otherwise agreed. Applicable taxes (GST, HST, QST) are additional. Amounts not received within thirty 30 days of invoice date will bear interest thereafter at a rate of 1.5% per month (18% per annum) until paid.

Acceptance authorizes:

1. The release, to Pinchin, of information requested in connection with this work. Pinchin undertakes to maintain the confidentiality of all such information ("Information").
2. The release by Pinchin of Information to others necessary to perform the work.
3. Entry and access to all areas of the property and buildings on the property, by Pinchin staff or representatives, as required, to perform the proposed services. Client shall identify limitations, conditions or terms regarding entry and access ("Access Restrictions").

It is understood that Client will be liable for all additional costs incurred by Pinchin in the performance of the proposed work caused by changes to the terms, delays, postponements or cancellations or other unseen or unknown conditions that are beyond the control of Pinchin including, without limitation, delays caused by failure to provide Information on a timely basis or Access Restrictions not revealed to Pinchin prior to the date hereof.

All reports, plans, data, notes, drawings, and other documents prepared by Pinchin are considered its professional work product. Pinchin shall own the copyright and other intellectual property rights in all of such documents including rights to claim Scientific Research and Development Tax Claims. The services and documents provided by Pinchin under the terms of the work are intended for one time use only.

By signing below Client provides authorization to proceed and accepts the terms and conditions outlined above and in the referenced proposal (if applicable). In the event Pinchin provides services requested by Client, in addition to those identified above or in the proposal (where applicable), Client agrees to compensate Pinchin either on a time and material basis using the Pinchin standard rates (in effect at the time the service is provided), or as per a written amendment to the terms and conditions originally agreed upon.



Authorization to
Proceed

MSI Spergel Inc.
Phase I Environmental Site Assessment and Supplemental Phase II Environmental
Site Assessment
57 Mack Avenue & 38 Milne Avenue, Toronto, Ontario

March 12, 2019
Pinchin File: 232203.001

Signature of Authorized CLIENT Representative (Acceptance):	Billing Address:
Name (Print):	
Company:	Billing Contact Name:
Date:	Billing Contact Phone:
Purchase Order No.:	Billing Contact Fax and E-mail Address:
Pinchin Project Manager: Frank Schlaefli, B.Sc.	Pinchin Project Number: 232203.001

Billing: 2470 Milltower Court, Mississauga, ON L5N 7W5, | PH: 1.855.746.2446

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Template: Master Authorization to Proceed, EDDR, NO Table, HO, May 9, 2018

Payment Instructions

Payments can be made by Electronic Fund Transfer (EFT). If you plan to make payments by EFT, please contact accountsreceivable@pinchin.com. **We require the Client reference their company name, any specific instructions, and the Pinchin Invoice Number or the Pinchin Project Number on all documents, communications and payments related to this project.**

Any deposit confirmations and/or remittance advices must be sent to accounts receivable at accountsreceivable@pinchin.com.

Instructions for Canadian (CAD) Electronic Fund Transfer or Wire Payments to Canadian Imperial Bank of Commerce from Remitters in Canada

Remit To:

Canadian Imperial Bank of Commerce
6711 Mississauga Rd. Mississauga, Ontario, Canada L5N 2W3
Account# 6627919
Institution #: 010
Transit #: 03922
SWIFT/BIC: CIBCCATT
Account Name: Pinchin Ltd.
2470 Milltower Court Mississauga, Ontario, Canada L5N 7W5

APPENDIX “8”

**TO SECOND REPORT
OF THE RECEIVER**

Court File No. CV-17-587642-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.

Respondent

AFFIDAVIT OF MUKUL MANCHANDA
(Sworn May 23, 2019)

I, MUKUL MANCHANDA, of the City of Brampton, 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 Toronto Machine & Tool Inc. (the “**Debtor**”), 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 certain of the assets, undertakings and properties of the Debtor by Order of the Honourable Justice Hailey dated February 27, 2018.
3. In connection with the receivership for the period from May 19, 2018 to May 22, 2019 fees of \$10,836.71 inclusive of HST and disbursements charged by Spergel as detailed in the billing

summary and time dockets attached hereto as **Exhibit "1"** to this, my Affidavit. This represents 37.20 hours at an effective rate of \$257.80 per hour.

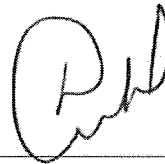
4. The hourly billing rates detailed in this Affidavit are comparable to the hourly rates charged by Spergel for services rendered in relation to similar proceedings.

5. This Affidavit is made in support of a motion to, *inter alia*, approve the interim receipts and disbursement of the Receiver and its accounts.

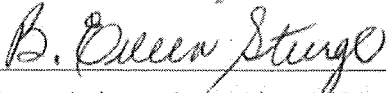
6. I make this Affidavit for no improper purpose.

SWORN before me at the City of Toronto, in the Province of Ontario this ¹³ day of May, 2019.

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Mukul Manchanda



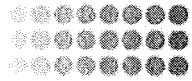
Commissioner for Taking Affidavits

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msl Spergel Inc. and
Spergel & Associates Inc.
Expires September 21, 2019.

**This is Exhibit "1" of the Affidavit of
Mukul Manchanda
Sworn before me on this 23rd day of May, 2019**

B. Eileen Sturge
A Commissioner, Etc.

**Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for MSI Spergel Inc. and
Spergel & Associates Inc.
Expires September 21, 2019.**



January 25, 2019

Invoice #: 11616

Toronto Machine & Tool Inc.

Invoice

RE: Toronto Machine & Tool Inc.

FOR PROFESSIONAL SERVICES RENDERED in connection with our appointment as Court-Appointed Receiver for the period May 19, 2018 to January 20, 2019.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, Trustee	1.50	\$465.00	\$697.50
Harvey S. Lipman, CPA, CA, CIRP, Trustee	0.10	465.00	46.50
Frieda Kanaris	3.00	202.33	607.00
Mukul Manchanda, CIRP, Trustee	14.70	290.00	4,263.00
Others	5.30	86.32	457.50
Total Professional fees	24.60	\$246.81	\$6,071.50
HST			789.30
Total			\$6,860.80

HST Registration #R103478103

(AATOMT-R)

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813
 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency
and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 1/20/19
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 1/25/19

Page 1 of 3

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Thur	05/24/2018	Prepare Receiver's statement of receipts and disbursements.	0.30	\$195.00	\$58.50
Tues	06/12/2018	Review file, t/c to CRA, file HST return.	0.20	\$195.00	\$39.00
Thur	06/21/2018	Prepare SRDs.	0.30	\$195.00	\$58.50
Wed	07/11/2018	Compile data and file June HST return.	0.30	\$205.00	\$61.50
Fri	07/13/2018	T/c with CRA re misallocation of payments.	0.20	\$205.00	\$41.00
Fri	07/20/2018	File HST return.	0.10	\$205.00	\$20.50
Thur	08/30/2018	Compile data and file HST returns for July and August.	0.30	\$205.00	\$61.50
Wed	09/12/2018	Review HST assessment notice; file o/s HST RT0001 returns.	0.50	\$205.00	\$102.50
Mon	10/01/2018	Compile data and file HST returns for RT0001 and RT0002 for September.	0.30	\$205.00	\$61.50
Thur	12/06/2018	File o/s HST returns for RT0001 and RT0002 accounts.	0.30	\$205.00	\$61.50
Fri	01/18/2019	Compile data and file HST return.	0.20	\$205.00	\$41.00
		Frieda Kanaris (FKA)	3.00		\$607.00
Harvey S. Lipman (HLI)					
Thur	09/13/2018	To cheque review and sign	0.10	\$465.00	\$46.50
		Harvey S. Lipman (HLI)	0.10		\$46.50
Haran Sivanathan (HSI)					
Mon	06/18/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.60	\$75.00	\$45.00
Mon	06/25/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.30	\$75.00	\$22.50
Thur	11/08/2018	Banking cheque investigation and resolved	3.40	\$100.00	\$340.00
		Haran Sivanathan (HSI)	4.30		\$407.50
Inga Friptuleac (IFR)					
Mon	06/04/2018	Issue cheques	0.60	\$50.00	\$30.00
Mon	07/16/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	12/17/2018	Issue cheque	0.20	\$50.00	\$10.00
		Inga Friptuleac (IFR)	1.00		\$50.00
Mukul Manchanda (MMA)					
Sun	05/20/2018	Drafted first report to court and emailed same to R. Moses and T. Dunn for comments. Receipt and review of an email from T. Dunn containing the closing documents related to the sale to Maynards. Sent an email to T. Dunn providing my comments.	1.80	\$290.00	\$522.00
Tues	05/22/2018	Telephone call with K. Preston regarding acting as Trustee. Agreed to send her a consent to act. Email exchanges with S. Postan regarding the status of WEPP claims. Telephone discussion with D. Blum regarding the bankruptcy and filing of SRED claim. Received and reviewed comments from T. Dunn to the report to court.	0.80	\$290.00	\$232.00
Wed	05/23/2018	Receipt and review of the comments to the agreement of purchase and sale. Telephone discussion with T. Dunn regarding same. Telephone discussion with T. Dunn regarding segregation of accounts. Email exchanges with M. McIntosh regarding access to the premises. Discussed same with T. Dunn. Received and reviewed comments from R. Moses regarding the report to court. Revised the report accordingly. Prepared fee affidavits and other appendices to the report.	0.80	\$290.00	\$232.00

Filters Used:

- Time Entry Date: 1/01/70 to 1/20/19
- File ID: AATOMT-R; to AATOMT-R;
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

MSGG - Detailed Time Dockets

Printed on: 1/25/19

Page 2 of 3

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	05/24/2018	Received and reviewed a final copy of the agreement of purchase and sale signed by Maynards. Prepared a fully executed copy and emailed same to T. Dunn. Receipt and review of account of Minden Gross. Revise the report accordingly. Telephone discussion with R. Moses regarding finalizing the report. Prepared an executed copy of the report and email same along with appendices to R. Moses and T. Dunn.	0.90	\$290.00	\$261.00
Fri	05/25/2018	Receipt and review of the motion record of RBC.	0.30	\$290.00	\$87.00
Mon	06/04/2018	Email exchanges with D. Blum regarding the super priority claims. Receipt and review of draft orders.	0.20	\$290.00	\$58.00
Tues	06/05/2018	Attended at Court for hearing of the motion brought by the Receiver. Email exchanges with D. Blum regarding the super priority claims.	0.70	\$290.00	\$203.00
Mon	06/11/2018	Receipt and review of an email from T. Dunn containing draft email to R. Dodick. Telephone discussion regarding same.	0.30	\$290.00	\$87.00
Fri	06/15/2018	Started drafting an estimated realization schedule for the estate.	0.80	\$290.00	\$232.00
Tues	06/19/2018	Telephone discussion with an employee regarding WEPPA.	0.20	\$290.00	\$58.00
Thur	06/21/2018	Drafted memo to RBC related to the activities of the Receiver and anticipated distribution to secured creditors.	2.00	\$290.00	\$580.00
Tues	06/26/2018	Prepared mileage and other expense reports. Telephone discussion with an employee who did not file a proof of claim with us. Telephone discussion with EGS regarding receipt of a cheque. Confirmed the date cheque was received and cashed.	0.40	\$290.00	\$116.00
Mon	07/09/2018	Telephone discussion with employees related to the balance of the pay outstanding after payment from Service Canada regarding WEPP. Answered queries related to the claim that can be paid for outstanding amounts. Further answered queries related to the bankruptcy of the company and impact of same on outstanding amounts. Telephone discussion with Service Canada regarding ROE's of certain employees. Telephone conversation with CRA. Review of books and records related to the HST and source deduction filings of the company.	1.50	\$290.00	\$435.00
Tues	07/17/2018	Email exchanges with D. Blum to arrange a date for him to visit the office to extract records related to Metall group.	0.20	\$290.00	\$58.00
Wed	07/18/2018	Reviewed the HST return.	0.20	\$290.00	\$58.00
Fri	07/20/2018	Meeting with D. Blum regarding extracting accounting records from the server. Assisted in connecting the server and answered queries.	0.70	\$290.00	\$203.00
Tues	08/14/2018	Email exchanges with M. Ignat regarding an outstanding invoice. Sent an email to E. Sturge asking her to provide a copy of the invoice to M. Ignat.	0.20	\$290.00	\$58.00
Wed	08/22/2018	Receipt and review of an email from H. Mascarenhas regarding certain property of Eaton that may have been left on the premises. Sent an email to H. Mascarenhas advising that everything has been sold and removed from the premises. Telephone conversation with a former employee regarding WEPPA claim.	0.40	\$290.00	\$116.00
Wed	11/14/2018	Receipt and review of an email from R. Dodick requesting update regarding the efforts of the Receiver. Sent an email to R. Dodick providing him with the update and the 246(2) report.	0.20	\$290.00	\$58.00
Thur	12/13/2018	Review of legal invoice. Discussion with R. Moses regarding same. Approved the invoice for payment.	0.40	\$290.00	\$116.00
Thur	12/20/2018	Receipt and review of an email from F. Schlaefli regarding the progress of the Phase II. Sent an email to F. Schlaefli approving the change in the timing of the completion of the work.	0.20	\$290.00	\$58.00

Filters Used:

- Time Entry Date: 1/01/70 to 1/20/19
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

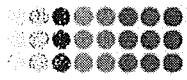
MSGG - Detailed Time Dockets

Printed on: 1/25/19

Page 3 of 3

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	12/24/2018	Telephone discussions with multiple employees related to the recent changes in WEPPA. Detailed review of the WEPPA amounts that were paid to employees and prepared analysis related to additional amounts that may be available to employees.	1.50	\$290.00	\$435.00
Mukul Manchanda (MMA)			14.70		\$4,263.00
Phillp H. Gennis (PGE)					
Tues	10/09/2018	Review environmental reports and proposed recommendation to RBC	1.50	\$465.00	\$697.50
Phillp H. Gennis (PGE)			1.50		\$697.50
Total for File ID AATOMT-R:			24.60		\$6,071.50
Grand Total:			24.60		\$6,071.50



May 23, 2019

Invoice #: 11678

Toronto Machine & Tool Inc.

Invoice

RE: Toronto Machine & Tool Inc.
FOR PROFESSIONAL SERVICES RENDERED in connection with our appointment as Court-Appointed Receiver for the period January 21, 2019 to May 22, 2019.

	Hours	Hourly Rate	Total
Philip H. Gennis, LL.B., CIRP, Trustee	2.00	\$465.00	\$930.00
Mukul Manchanda, CPA, CIRP, LIT	4.50	350.00	1,575.00
Frieda Kanaris	2.20	205.00	451.00
Rashid Peeroo	3.50	155.00	542.50
Others	0.40	50.00	20.00
Total Professional fees	12.60	\$279.25	\$3,518.50
HST			457.41
Total			\$3,975.91

HST Registration #R103478103

(AATOMT-R)

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
- File ID: AATOMT-R: to AATOMT-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

Printed on: 5/23/19

Page 1 of 1

File Name (ID): Toronto Machine & Tool Inc. (AATOMT-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Fri	01/25/2019	Prepare SRD; prepare interim billing.	0.50	\$205.00	\$102.50
Wed	02/13/2019	Compile data and file HST returns.	0.20	\$205.00	\$41.00
Thur	02/21/2019	Requisition payment for payables.	0.20	\$205.00	\$41.00
Fri	02/22/2019	Draft interim notice of Receiver and SRD.	0.30	\$205.00	\$61.50
Wed	03/06/2019	Compile data and file HST return.	0.20	\$205.00	\$41.00
Tues	03/26/2019	Prepare SRD.	0.40	\$205.00	\$82.00
Thur	04/04/2019	Compile data and file HST return.	0.40	\$205.00	\$82.00
			Frieda Kanaris (FKA)	2.20	\$451.00
Inga Friptuleac (IFR)					
Mon	01/28/2019	General	0.20	\$50.00	\$10.00
Mon	02/25/2019	Issue cheque	0.20	\$50.00	\$10.00
			Inga Friptuleac (IFR)	0.40	\$20.00
Mukul Manchanda (MMA)					
Tues	01/22/2019	Telephone discussion with D. Blum regarding the requirement to pay received by CFG and the amounts outstanding.	0.20	\$350.00	\$70.00
Fri	01/25/2019	Instructed F. Kanaris to prepare Statement of Receipts and Disbursements. Drafted report to RBC along with estimated realization schedule and emailed same to W> Karwala.	0.30	\$350.00	\$105.00
Wed	02/27/2019	Receipt and review of interim report. Prepared executed copy of same.	0.10	\$350.00	\$35.00
Tues	05/21/2019	Commence drafting the report.	1.30	\$350.00	\$455.00
Wed	05/22/2019	Continue drafting the report. Email exchanges with T. Dunn regarding CFG Leased Assets.	2.60	\$350.00	\$910.00
			Mukul Manchanda (MMA)	4.50	\$1,575.00
Phillp H. Gennls (PGE)					
Wed	05/22/2019	Review of security opinion provided by Receiver's Counsel; review of second report to court together with all appendices and discussions with Mukul Manchanda in this regard.	2.00	\$465.00	\$930.00
			Phillp H. Gennls (PGE)	2.00	\$930.00
Rashid Peeroo (RPR)					
Tues	05/14/2019	Supervised visit to 38 Milne property and 57 Mack ave for Anthony Miller and potential buyers of property. Performed perimeter check and locked up property of two areas. Includes 30 mins of travel time to the premises.	1.80	\$155.00	\$279.00
Fri	05/17/2019	Granted access to interested parties looking to purchase the 57 mack and 38 milne ave locations. Email and phone correspondence with Anthony Miller from Colliers. Secured both locations once finished and closed off premises. Includes travel time to location from Spergel head office.	1.70	\$155.00	\$263.50
			Rashid Peeroo (RPR)	3.50	\$542.50
			Total for File ID AATOMT-R:	12.60	\$3,518.50
			Grand Total:	12.60	\$3,518.50

APPENDIX “9”

**TO SECOND REPORT
OF THE RECEIVER**

Court File No. CV-17-587642-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

BETWEEN:

ROYAL BANK OF CANADA

Applicant

- and -

TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.

Respondent

AFFIDAVIT OF MUKUL MANCHANDA
(Sworn May 23, 2019)

I, MUKUL MANCHANDA, of the City of Brampton, 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 Toronto Machine & Tool Company Limited (the "**Debtor**"), 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 certain of the assets, undertakings and properties of the Debtor by Order of the Honourable Justice Hainey dated February 27, 2018.
3. In connection with the receivership for the period from May 19, 2018 to May 22, 2019 fees of \$57,126.53 inclusive of HST and disbursements charged by Spergel as detailed in the billing

summary and time dockets attached hereto as **Exhibit "1"** to this, my Affidavit. This represents 173.90 hours at an effective rate of \$290.43 per hour.

4. 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.

5. This Affidavit is made in support of a motion to, *inter alia*, approve the interim receipts and disbursement of the Receiver and its accounts.

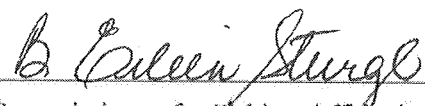
6. I make this Affidavit for no improper purpose.

SWORN before me at the City of Toronto, in the Province of Ontario this ~~23~~²² day of May, 2019.

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Mukul Manchanda



Commissioner for Taking Affidavits

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msi Spergel Inc. and
Spergel & Associates Inc.
Expires September 21, 2019.

**This is Exhibit "1" of the Affidavit of
Mukul Manchanda
Sworn before me on this 23rd day of May, 2019**

B. Eileen Sturge
A Commissioner, Etc.

Barbara Eileen Sturge, a Commissioner, etc.,
Province of Ontario, for msl Spergel inc. and
Spergel & Associates inc.
Expires September 21, 2019.



January 25, 2019

Invoice #: 11617

Toronto Machine & Tool Company Ltd

Invoice

RE: Toronto Machine & Tool Company Ltd.

FOR PROFESSIONAL SERVICES RENDERED in connection with our appointment as Court-Appointed Receiver for the period May 19, 2018 to January 20, 2019.

	Hours	Hourly Rate	Total
Alan Spergel, CPA, CA, FCIRP, CFE, Trustee	0.60	\$445.00	\$267.00
Philip H. Gennis, LL.B., CIRP, Trustee	10.65	457.02	4,867.25
Harvey S. Lipman, CPA, CA, CIRP, Trustee	0.40	465.00	186.00
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	0.80	460.00	368.00
Eileen Sturge	10.40	203.46	2,116.00
Frieda Kanaris	9.10	201.48	1,833.50
Mukul Manchanda, CIRP, Trustee	80.50	292.01	23,507.00
Others	8.00	58.13	465.00
Total Professional fees	120.45	\$279.03	\$33,609.75
HST			4,369.27
Reimbursable Expenses			
Courier			\$29.60
PPSA Search			\$24.00
Total Reimbursable expenses			\$53.60
HST on expenses			\$2.28
Total			\$38,034.90

HST Registration #R103478103

(AATOMTL-R)

msi Spergel inc. Licensed Insolvency Trustees 505 Consumers Road, Suite 200, Toronto, ON M2J 4V8 • Tel 416 497 1660 • Fax 416 494 7199

• Barrie 705 722 5090 • Hamilton 905 527 2227 • Mississauga 905 602 4143 • Oshawa 905 721 8251 • Toronto-Central 416 778 8813
 • Brampton 905 874 4905 • London 519 902 2772 • Peterborough 705 748 3333 • Scarborough 416 642 1363 • Saskatchewan 306 341 1660

Member **CAIRP** Canadian Association of Insolvency
and Restructuring Practitioners

www.spergel.ca

Member **ICIN** The Independent Canadian Insolvency Network

Filters Used:

- Time Entry Date: 1/01/70 to 1/20/19
- File ID: AATOMTL-R: to AATOMTL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
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MSGG - Detailed Time Dockets

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Alan Spergel (ASP)					
Fri	05/18/2018	Review and sign refund of deposits for offers of purchase (3)	0.40	\$445.00	\$178.00
Wed	06/20/2018	Review /sign cheques	0.20	\$445.00	\$89.00
		Alan Spergel (ASP)	0.60		\$267.00
Deborah Hornbostel (DHO)					
Fri	06/01/2018	Review and approve utility requisitions	0.10	\$445.00	\$44.50
Wed	06/27/2018	Review and approve accounts payable	0.10	\$445.00	\$44.50
Fri	07/20/2018	Review and approve accounts payable	0.10	\$465.00	\$46.50
Thur	09/27/2018	Review and sign cheques	0.10	\$465.00	\$46.50
Thur	10/04/2018	review and sign cheques	0.10	\$465.00	\$46.50
Tues	11/13/2018	Review and approve accounts payable	0.10	\$465.00	\$46.50
Tues	12/18/2018	Review and approve accounts payable	0.10	\$465.00	\$46.50
Thur	12/27/2018	Review and approve accounts payable	0.10	\$465.00	\$46.50
		Deborah Hornbostel (DHO)	0.80		\$368.00
Eileen Sturge (EST)					
Fri	05/25/2018	Travel to/from premises; walkaround and photos with Maynards; give instructions re:	1.20	\$195.00	\$234.00
Tues	06/12/2018	Commission Receiver Certificate	0.10	\$195.00	\$19.50
Fri	06/29/2018	Prepare and process requisitions for payables	0.30	\$195.00	\$58.50
Tues	07/10/2018	Travel to and from premises to retrieve accounting PC and company server.	1.00	\$205.00	\$205.00
Fri	08/10/2018	Travel to/from premises; walk through and photos with Maynards	1.50	\$205.00	\$307.50
Fri	08/17/2018	Travel to/from premises; photograph progress of equipment removal; secure all doors	1.50	\$205.00	\$307.50
Mon	08/20/2018	Travel to/from premises; photos of condition after equipment removal	1.00	\$205.00	\$205.00
Wed	10/17/2018	Travel to and from site; allow entry for Altech; secure site	1.50	\$205.00	\$307.50
Tues	10/30/2018	Prepare requisitions for Toronto Hydro and Enbridge	0.30	\$205.00	\$61.50
Mon	12/03/2018	Prepare requisitions for Toronto Hydro and Enbridge	0.30	\$205.00	\$61.50
Tues	12/04/2018	Travel to and from site to meet environmental surveyors; discussion re lock up with Francisco of the property management company	0.80	\$205.00	\$164.00
Mon	12/10/2018	Travel to/from property; provide keys to Nichola Hooper of Pinchin Ltd.	0.90	\$205.00	\$184.50
		Eileen Sturge (EST)	10.40		\$2,116.00
Frieda Kanaris (FKA)					
Wed	05/23/2018	Prepare Receiver's statement of receipts and disbursements.	0.30	\$195.00	\$58.50
Thur	05/24/2018	Review email from Al-tech and forward to Mukul Manchanda.	0.10	\$195.00	\$19.50
Fri	05/25/2018	Exchange of emails with Chad Stewart (Al-tech) and Mukul to co-ordinate timing for t/c.	0.20	\$195.00	\$39.00
Tues	05/29/2018	T/c from Chad Stewart.	0.10	\$195.00	\$19.50
Tues	06/05/2018	Review emails from MM; send email to FCA advising site no longer vacant.	0.20	\$195.00	\$39.00
Tues	06/12/2018	Review and requisition payment for payables; review and deposit cheque for sale of assets; review email from FCA and discussion with MM re same, t/c from FCA; compile data and file HST returns.	0.50	\$195.00	\$97.50
Fri	06/15/2018	Complete FCA insurance survey form.	0.60	\$195.00	\$117.00
Mon	06/18/2018	Review and finalize FCA insurance survey form, forward to MM for review.	0.40	\$195.00	\$78.00
Wed	06/20/2018	Email to FCA, review email and insurance policy, requisition payment.	0.30	\$195.00	\$58.50
Thur	06/21/2018	Exchange of emails with FCA; prepare SRD's.	0.50	\$195.00	\$97.50

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MSGG - Detailed Time Dockets

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Frieda Kanaris (FKA)					
Wed	07/11/2018	Compile data and file June HST return.	0.30	\$205.00	\$61.50
Fri	07/20/2018	File HST returns.	0.20	\$205.00	\$41.00
Wed	07/25/2018	Review email from FCA, requisition payment for insurance premium.	0.20	\$205.00	\$41.00
Wed	08/08/2018	Review and requisition payment for payables.	0.20	\$205.00	\$41.00
Tues	08/14/2018	Review invoice and requisition payment for Richmond Advisory Services' June invoice.	0.10	\$205.00	\$20.50
Wed	08/22/2018	Review and requisition payment for insurance.	0.20	\$205.00	\$41.00
Thur	08/30/2018	Compile data and file HST returns for July and August.	0.40	\$205.00	\$82.00
Wed	09/12/2018	Review email from Altech, requisition payment of their invoice; requisition payment for Richmond Advisory; review notice of HST assessment.	0.50	\$205.00	\$102.50
Mon	10/01/2018	Compile data and file HST returns for RT0001 and RT0002 for September.	0.30	\$205.00	\$61.50
Tues	10/16/2018	Update interested party schedule; t/c FCA.	0.30	\$205.00	\$61.50
Mon	10/22/2018	Requisition payment for payables; t/c with FCA.	0.30	\$205.00	\$61.50
Mon	10/29/2018	Review and requisition payment for payables.	0.20	\$205.00	\$41.00
Tues	10/30/2018	Email to FCA regarding refund.	0.20	\$205.00	\$41.00
Mon	11/05/2018	Prepare fax cover sheet and fax letter to O.R.	0.20	\$205.00	\$41.00
Thur	11/08/2018	Review and requisition payment for payables.	0.30	\$205.00	\$61.50
Tues	11/20/2018	Review and deposit FCA Insurance refund cheque.	0.20	\$205.00	\$41.00
Mon	11/26/2018	Review and requisition payment for insurance.	0.20	\$205.00	\$41.00
Thur	12/06/2018	File o/s HST returns for RT0001 and RT0002 accounts.	0.40	\$205.00	\$82.00
Tues	12/18/2018	Review emails from FCA and MM, complete insurance change form and vacancy questionnaire.	0.50	\$205.00	\$102.50
Mon	12/24/2018	Review FCA invoice, review same with MM, responding email to Adriana re premium increase.	0.20	\$205.00	\$41.00
Fri	01/18/2019	Exchange of emails with FCA, requisition payment; compile data and file HST return; review and return Altech audit inquiry re funds owed.	0.50	\$205.00	\$102.50
			9.10		\$1,833.50
Harvey S. Lipman (HLI)					
Wed	08/01/2018	To cheque review and sign	0.20	\$465.00	\$93.00
Tues	08/28/2018	To cheque review and sign	0.10	\$465.00	\$46.50
Thur	10/25/2018	To cheque review and sign	0.10	\$465.00	\$46.50
			0.40		\$186.00
Haran Sivanathan (HSI)					
Mon	06/18/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.70	\$75.00	\$52.50
Mon	06/25/2018	Deposit, Cheque, Pre-Authorized payment, Review Files, GIC's and Bank reconciliation	0.30	\$75.00	\$22.50
			1.00		\$75.00
Inga Filptuleac (IFR)					
Mon	06/25/2018	Prepare cheque	0.20	\$50.00	\$10.00
Mon	06/25/2018	Banking	0.20	\$50.00	\$10.00
Tues	07/03/2018	Issue cheque;	0.20	\$50.00	\$10.00
Mon	07/16/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	07/30/2018	Issue cheques	0.40	\$50.00	\$20.00
Tues	08/07/2018	Issue cheques	0.40	\$50.00	\$20.00

Filters Used:

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Inga Friptuleac (IFR)					
Mon	08/13/2018	Issue cheques	0.40	\$50.00	\$20.00
Mon	08/27/2018	Issue cheque	0.20	\$50.00	\$10.00
Tues	09/04/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	09/10/2018	Redeem GIC; Issue cheque	0.40	\$50.00	\$20.00
Mon	09/17/2018	Issue cheques	0.40	\$50.00	\$20.00
Mon	09/24/2018	Issue cheques	0.60	\$50.00	\$30.00
Mon	10/22/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	11/05/2018	Redeem GIC, Issue cheques	1.20	\$50.00	\$60.00
Mon	11/12/2018	Issue cheque	0.20	\$50.00	\$10.00
Mon	12/03/2018	Issue payments	0.60	\$50.00	\$30.00
Mon	12/17/2018	Issue cheques	0.60	\$50.00	\$30.00
Mon	12/24/2018	Issue cheque	0.20	\$50.00	\$10.00
			Inga Friptuleac (IFR)	6.80	\$340.00
Jeff Adiken (JAD)					
Fri	10/05/2018	Review and sign utility cheques	0.20	\$250.00	\$50.00
			Jeff Adiken (JAD)	0.20	\$50.00
Mukul Manchanda (MMA)					
Sun	05/20/2018	Drafted first report to court and emailed same to R. Moses and T. Dunn for comments. Receipt and review of an email from T. Dunn containing the closing documents related to the sale to Maynards. Sent an email to T. Dunn providing my comments.	5.00	\$290.00	\$1,450.00
Tues	05/22/2018	Received and reviewed comments from counsel regarding the report. Incorporated same in the report.	1.00	\$290.00	\$290.00
Wed	05/23/2018	Receipt and review of the comments to the agreement of purchase and sale. Telephone discussion with T. Dunn regarding same. Telephone discussion with T. Dunn regarding segregation of accounts. Email exchanges with M. McIntosh regarding access to the premises. Discussed same with T. Dunn. Received and reviewed comments from R. Moses regarding the report to court. Revised the report accordingly. Prepared fee affidavits and other appendices to the report.	2.20	\$290.00	\$638.00
Thur	05/24/2018	Received and reviewed a final copy of the agreement of purchase and sale signed by Maynards. Prepared a fully executed copy and emailed same to T. Dunn. Receipt and review of account of Minden Gross. Revise the report accordingly. Telephone discussion with R. Moses regarding finalizing the report. Prepared an executed copy of the report and email same along with appendices to R. Moses and T. Dunn. Email exchanges with A. Mehta related to the property management issues. Receipt and review of the Phase II draft report. Discussion with P. Gennis regarding same and listing proposals.	2.40	\$290.00	\$696.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	05/25/2018	Review of an email from A. Miller regarding the exclusion of parties that have expressed interest in purchasing the real estate to the receiver. Telephone discussion with A. Miller regarding same. Sent an email to A. Miller containing the list of interested parties. Receipt and review of an email to K. Avison regarding same. Email exchanges with E. Sturge regarding providing access to Maynards. Telephone call with W. Karwala - provided him with an update on the file. Email exchanges with Chad to setup a call to discuss the draft report. Email exchanges with R. Moses regarding serving the motion materials to debtor's counsel. Receipt and review of a proposal from K. Avison regarding treatment of the parties who have shown interest to the Receiver. Receipt and review of an email from R. Moses containing the Receiver's motion record. Receipt and review of an addendum from A. Miller. Received and reviewed an email to M. Goldberg regarding severance of title.	2.00	\$290.00	\$580.00
Fri	06/01/2018	Receipt and review of an email from T. Dunn to R. Hayes regarding closing of the agreement with Maynards.	0.20	\$290.00	\$58.00
Mon	06/04/2018	Receipt and review of draft orders.	0.30	\$290.00	\$87.00
Tues	06/05/2018	Attended at court for hearing of the motion brought by the Receiver. Receipt and review of an email from R. Moses containing the signed and entered order and endorsement of Justice McEwen. Email exchanges with T. Dunn regarding closing of the deal with Maynards. Email exchanges with K. Yeung and A. Mehta regarding property management issues. Email exchanges with F. Kanaris regarding requirements of insurance to visit the premises if the premises is occupied. Review of email exchanges between T. Dunn and R. Hayes regarding agreement of purchase and sale. Review of an email from T. Dunn containing closing documents. Discussion related to the allocation of the purchase price. Review of email exchanges between R. Hayes, M. McIntosh and T. Dunn regarding same.	4.00	\$290.00	\$1,160.00
Wed	06/06/2018	Received and reviewed an email from R. Hayes containing the revised purchase price allocation documents. Receipt and review of an email from T. Dunn asking me if I knew whether the purchases collected his deposit from Mr. Wong. Receipt and review of the Bill of Sale and allocation of purchase price document.	0.40	\$290.00	\$116.00
Thur	06/07/2018	Received and review of the final closing documents. Provided signed copies of same to T. Dunn. Receipt and review of an email from C. Stewart containing an updated Phase II ESA and a proposal for delineation assessment.	1.20	\$290.00	\$348.00
Fri	06/08/2018	Receipt and review of an email from R. Dodick. Discussion with T. Dunn regarding R. Dodick's email. Review of closing documents. Signed the Receiver's certificate and emailed same to T. Dunn. Review of email exchanges related to wire transfer of funds.	0.60	\$290.00	\$174.00
Mon	06/11/2018	Receipt and review of an invoice from Richmond Advisory. Approved for processing. Arranged to have the lawn mowed. Receipt and review of an email from C. Stewart containing the invoice for Phase II ESA.	0.30	\$290.00	\$87.00
Tues	06/12/2018	Receipt and review of the Phase II ESA report and proposal for further work. Telephone discussion with C. Stewart regarding same.	0.40	\$290.00	\$116.00
Thur	06/14/2018	Review of the proposal received from C. Stewart regarding delineation assessment of the properties. Sent an email to W. Karwala summarizing my discussion with C. Stewart and the need to conduct the delineation assessment.	0.60	\$290.00	\$174.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	06/15/2018	Telephone discussion with W. Karwala regarding the environmental issue. Receipt and review of an email from W. Karwala advising that RBC is in agreement with the Receiver proceeding with the delineation assessment. Started drafted an estimated realization schedule for the estate.	1.50	\$290.00	\$435.00
Mon	06/18/2018	Receipt and review of the insurance survey form. Approved same and instructed F. Kanaris to obtain insurance quotation from FCA. Email exchanges with T. Dunn regarding insurance requirement for the equipment sold to Maynards. Discussion with D. Blum regarding the environmental issues. He advised that the Phase II ESA conducted in June of 2015 was clean. Receipt and review of an email from D. Blum containing the Phase II from 2015. Telephone discussion with A. Miller regarding the listing proposal and other issues.	1.90	\$290.00	\$551.00
Tues	06/19/2018	Telephone calls with certain interested parties regarding the sale of the real properties and timing of listing of the properties. Answered relevant questions. Email exchanges with Perry regarding same. Review and approved the insurance survey form. Receipt and review of an email to M. Smith containing the insurance survey form and asking for an estimate of the premium. Email exchanges with C. Stewart regarding the delineation assessment.	0.60	\$290.00	\$174.00
Wed	06/20/2018	Email exchanges with F. Kanaris regarding insurance of the real properties. Receipt and review of the insurance confirmation and first months invoice. Instructed F. Kanaris to pay the invoice. Email exchanges with Haran regarding transferring funds related to the sale of the equipment. Further email exchanges with Inga regarding allocation of funds. Receipt and review of email exchanges regarding appraised values of the real properties for insurance purposes.	0.80	\$290.00	\$232.00
Thur	06/21/2018	Drafted memo to RBC related to the activities of the Receiver in relation to the real properties and providing an estimate of distribution to secured creditors. Email exchanges with A. Mehta regarding number of site visits to be made until Maynards is occupying the premises.	3.80	\$290.00	\$1,102.00
Fri	06/29/2018	Email exchanges with D. Blum regarding the environmental issue at the property. Review and approved cheque requisition related to payment of utilities.	0.20	\$290.00	\$58.00
Tues	07/03/2018	Receipt and review of an email from K. Avison regarding the listing of the real properties. Review of the request from city to test the water. Instructed E. Sturge to get the property manager to arrange the testing. Approved the cost associated with the testing.	0.30	\$290.00	\$87.00
Wed	07/04/2018	Review of email exchanges related to the water testing.	0.10	\$290.00	\$29.00
Thur	07/05/2018	Receipt and review of an email from k. yeung regarding the water testing.	0.10	\$290.00	\$29.00
Mon	07/09/2018	Receipt and review of an email from K. yeung regarding the report of the water test. Travel to the premises to meet with M. McIntosh and to inspect the premises. Discussion regarding the auction and the timing to vacate the premises. Travel back.	2.50	\$290.00	\$725.00
Tues	07/10/2018	Receipt and review of an email from M. McIntosh regarding the work performed by Altech. Telephone discussion with Altech regarding same. Agreed that we will postpone the work to a future date due to the scheduled auction. Email exchanges with M. McIntosh regarding same and regarding picking up the computers from the premises.	0.30	\$290.00	\$87.00
Wed	07/11/2018	Email exchanges with property manager. Telephone discussion with C. Stewart regarding scheduling the drilling appointment.	0.20	\$290.00	\$58.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	07/16/2018	Review of tax liability in the event there is a capital gain after sale of real properties. Compare with capital losses incurred due to the sale of equipment. Discussions with D. Blum regarding same.	1.20	\$290.00	\$348.00
Wed	07/18/2018	Email exchanges with A. Miller regarding listing the properties. Reviewed the HST returns.	0.30	\$290.00	\$87.00
Tues	07/24/2018	Receipt and review of an email from T. Dunn to K. Preston providing update regarding the auction and sale process related to the real properties. Receipt and review of an email from Perry requesting update regarding the real properties. Receipt and review of an email from J. Mainella requesting update regarding the sale of the real properties. Receipt and review of an email from M. McIntosh requesting extension to the Removal Date. Review of voicemail and email from T. Dunn regarding same.	0.40	\$290.00	\$116.00
Wed	07/25/2018	Receipt and review of an email from M. McIntosh regarding extension to occupy the premises. Discussion with K. Kallish regarding same. Receipt and review of an email from K. Kallish containing a draft email to M. McIntosh. Sent an email to M. McIntosh providing the extension.	0.50	\$290.00	\$145.00
Fri	07/27/2018	Receipt and review of an email from D. Blum regarding the auction and removal of assets.	0.10	\$290.00	\$29.00
Tues	07/31/2018	Reviewed and approved cheque requisitions.	0.20	\$290.00	\$58.00
Wed	08/01/2018	Receipt and review of email exchanges between W. Karwala and D. Blum regarding closing the bank accounts. Receipt and review of an email from W. Karwala requesting update on the file. Telephone discussion with W. Karwala and P. Gennis regarding same.	0.30	\$290.00	\$87.00
Thur	08/02/2018	Receipt and review of an email from C. Stewart providing update regarding the timeline for completing the delineation assessment.	0.20	\$290.00	\$58.00
Tues	08/07/2018	Sent an email to W. Karwala providing him with the information he requested last week.	0.40	\$290.00	\$116.00
Wed	08/08/2018	Receipt and review of an invoice from Richmond Advisory. Approved the cheque requisition for same. Sent an email to M. McIntosh advising that E. Sturge will be attending the premises on Friday at 2:00 pm to inspect the premises and take back the keys for the premises. Receipt and review of an email from M. McIntosh advising that he is not able to remove the last piece of equipment from the premises until end of next week. Telephone discussion with T. Dunn regarding same and agreed that I will send M. McIntosh an email advising him that we will take back the keys and allow Maynards access to the premises next week to remove the last piece of equipment. Review the asset purchase agreement and determined the rights available to the receiver in the event the purchaser is not able to remove the assets from the premises. Sent an email to M. McIntosh regarding vacating the premises.	1.80	\$290.00	\$522.00
Thur	08/09/2018	Discussions with E. Sturge regarding the attendance on Friday. Instructed her to obtain keys from the auctioneer and take pictures of the premises. Telephone discussion with M/ McIntosh regarding same.	0.30	\$290.00	\$87.00
Mon	08/13/2018	Receipt and review of email from the property manager. Email exchanges with the property manager regarding maintenance of the premises. Receipt and review of pictures related to the state of the premises. Receipt and review of an email from J. Mainella regarding real properties. Receipt and review of an email from V. Subramaniyam regarding an outstanding invoices. Reviewed an approved same for payment.	0.40	\$290.00	\$116.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	08/14/2018	Receipt and review of an email from V. Subramaniam regarding outstanding invoice. Review and approved cheque requisitions. Sent an email to V. Subramaniam advising that the payment has been issued.	0.30	\$290.00	\$87.00
Wed	08/15/2018	Email exchanges with C. Stewart regarding the delineation report.	0.20	\$290.00	\$58.00
Thur	08/16/2018	Receipt and review of pictures of the premises. Noted that the everything was not moved out of the premises. Telephone discussion with T. Dunn regarding same. Agreed that T. Dunn will send a letter to Foglers. Receipt and review of the draft letter. Sent an email to T. Dunn with my comments. Receipt and review of the final letter to Foglers along with pictures.	0.50	\$290.00	\$145.00
Fri	08/17/2018	Receipt and review of an email from M. McIntosh regarding removal of the equipment. Sent an email to T. Dunn regarding Maynard's email. Telephone discussion with E. Sturge regarding same. Receipt and review of an email from D. Blum regarding the environmental issue and update regarding the sale of the properties. Sent an email to D. Blum providing him with the update. Telephone call to T. Dunn, left a voicemail for him to call me back. Email exchanges with A. Miller regarding obtaining a rough estimate as to what should be the monthly rent at 38 Milne Avenue. Forwarded same to T. Dunn. Receipt and review of an email from T. Dunn advising of his availability for a call. Telephone discussion with M. McIntosh regarding the extension required and the state of the premises. Discussions with T. Dunn regarding same and instructed him to send an email advising Maynards that in the event the premises was not left in a broom swept condition the Receiver reserves its right to seek relief against Maynards. Receipt and review of the pictures indicating the current state of premises.	1.60	\$290.00	\$464.00
Mon	08/20/2018	Receipt and review of an email from M. McIntosh regarding clean up of the premises. Email exchange with T. Dunn regarding same.	0.20	\$290.00	\$58.00
Fri	08/24/2018	Receipt and review of the delineation assessment report from Altech.	0.40	\$290.00	\$116.00
Tues	08/28/2018	Email exchanges with A. McCarthy regarding the delineation report. Set up a time for telephone conversation regarding same. Telephone discussion with A. McCarthy regarding the delineation report. Asked her to provide me with a quotation to conduct the additional assessment and provide a plan for remediation.	0.50	\$290.00	\$145.00
Thur	08/30/2018	Receipt and review of an email from A. McCarthy containing quotation for a further delineation assessment to be conducted on the premises. Telephone discussion with A. McCarthy regarding same. Agreed for an additional sampling of the ground water.	0.60	\$290.00	\$174.00
Mon	09/10/2018	Receipt and review of an email from C. Stewart providing report on the additional testing and invoice related to same. Approved the invoice for processing. Detailed review of Delineation assessment and additional report.	0.50	\$290.00	\$145.00

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	09/17/2018	Reviewed an email from J. Zomok regarding the update on the environmental assessment and the HST issue. Sent an email to J. Zomok providing him with answers to his questions. Reviewed and approved cheque requisitions. Telephone discussion with C. Stewart regarding the go forward plan with the environmental issue. In depth review of the delineation report and the remediation plan. Receipt and review of an email from Toronto Hydro regarding payment of invoices. Reviewed the outstanding balance and instructed E. Sturge to clear the account. Receipt and review of an email from Perry requesting an update regarding the sale of the real properties. Sent an email to Perry providing the requested update.	1.80	\$290.00	\$522.00
Tues	09/18/2018	Telephone discussion with C. Stewart regarding obtaining a remediation plan.	0.20	\$290.00	\$58.00
Wed	09/19/2018	Receipt and review of the remediation plan from C. Stewart. Telephone discussion with C. Stewart regarding same. Sent an email to J. Zomok containing the delineation report, additional sampling report and the remediation plan. Advised that it may be prudent to obtain a second opinion regarding same. Receipt and review of an email from J. Zomok agreeing with the approach and recommending that we Pinchin may be one option to obtain second opinion. Sent an email to J. Zomok advising him that we will reach out to Pinchin and that we will provide an updated estimated realization schedule to the bank. Telephone call to Pinchin left a voicemail for I. Murdoch. Sent an email to I. Murdoch asking him to contact me. Email exchanges and telephone discussions with T. Dunn regarding release of the reports to the owner and Pinchin. Receipt and review of an email from I. Murdoch advising that he will give me a call this afternoon.	2.20	\$290.00	\$638.00
Mon	09/24/2018	Receipt and review of an email from D. Blum requesting information regarding the environmental issue. Sent an email to D. Blum advising that we will provide the reports to him shortly. Receipt and review of an email from Toronto Hydro regarding amounts outstanding prior to receivership. Instructed E. Sturge to advise Toronto Hydro that the pre receivership amounts will not be paid by the receiver.	0.30	\$290.00	\$87.00
Tues	09/25/2018	Telephone discussion with C. Stewart regarding sharing the environmental reports with another consultant. Telephone discussion with I. Murdoch regarding second opinion. Sent an email to I. Murdoch containing the environmental report and asked him to provide the opinion at his earliest convenience. Telephone discussion with D. Blum regarding sharing the environmental reports with him. Discussion with T. Dunn regarding legal issues of sharing the reports. Sent an email to D. Blum containing the environmental reports.	1.40	\$290.00	\$406.00
Wed	09/26/2018	Review and approve cheque requisitions.	0.30	\$290.00	\$87.00
Thur	09/27/2018	Email exchanges with I. Murdoch regarding status of second opinion.	0.20	\$290.00	\$58.00
Fri	09/28/2018	Receipt and review of an email from I. Murdoch containing a second opinion to the approach recommended by Altech. Telephone discussion with I. Murdoch regarding same.	0.40	\$290.00	\$116.00
Mon	10/01/2018	Sent an email to T. Dunn containing the email I received from Pinchin regarding the remediation approach and asked T. Dunn to advise if it is okay for me to share the email with C. Stewart of Altech. Receipt and review of an email from T. Dunn advising that it is okay to share the email.	0.40	\$290.00	\$116.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Tues	10/02/2018	Telephone discussion with C. Stewart regarding the remediation proposal. Discussed with him the proposed plan presented by Pinchin.	0.20	\$290.00	\$58.00
Wed	10/03/2018	Sent an email to J. Zomok providing him with an update on the file. Email exchanges with the property manager regarding HVAC system.	0.30	\$290.00	\$87.00
Thur	10/04/2018	Receipt, review and approve cheque requisition forms.	0.20	\$290.00	\$58.00
Fri	10/05/2018	Telephone call to C. Stewart - left a voicemail for his to call me back.	0.10	\$290.00	\$29.00
Tues	10/09/2018	Review and approved multiple cheque requisitions. Receipt and review of a voicemail from Altech. Telephone discussion with C. Stewart regarding the remediation plan. Receipt and review of an email from I. Bogdanovich asking for an update regarding the file. Sent an email to I. Bogdanovich advising that I will send a report along with my recommendation no later than tomorrow afternoon.	0.60	\$290.00	\$174.00
Wed	10/10/2018	Preparation of a report to RBC regarding environmental issues and estimated realization. Emailed the report to I. Bogdanovich.	1.20	\$290.00	\$348.00
Fri	10/12/2018	Receipt and review of an email from I. Bogdanovich advising that RBC agrees with the Receiver's recommendation regarding the process to be followed for remediation of the property. Telephone discussion with C. Stewart - advised him to start Step 2 of the remediation plan. Further discussions regarding the delineation process. Sent an email to C. Stewart providing him approval to proceed.	0.80	\$290.00	\$232.00
Mon	10/15/2018	Receipt and review of a voicemail from J. Mainella requesting an update regarding the sale of the properties. Receipt and review of an email from J. Mainella regarding same. Sent an email to J. Mainella providing him with an update. Receipt and review of an email from K. Yeung regarding the HVAC inspection. Sent an email to K. Yeung asking him to obtain a quotation for snow removal.	0.60	\$290.00	\$174.00
Tues	10/16/2018	Telephone call from M. Mendoza regarding the properties. Advised that we will put her on the list of the interested parties and will advise her as soon as the Receiver is ready to accept offers for the real properties. Receipt and review of an email from M. Mendoza containing her contact details. Forwarded same to F. Kanaris to be put on the list of interested parties. Email exchanges with C. Stewart regarding providing access tomorrow to the premises for delineation assessment. Receipt and review of an email from D. Blum asking if we received a second opinion on the approach of environmental issues. Sent an email to D. Blum advising him of the actions taken by the Receiver regarding same.	0.60	\$290.00	\$174.00
Wed	10/17/2018	Telephone discussion with E. Sturge regarding the upcoming visit at the premises by Altech in order to commence the delineation assessment. Conference call with J. Zomok, W. Karwala and I. Bogdanovich regarding strategy related to remediation of the property and potential claim against various parties. Agreed that the Receiver will engage Pinchin to provide an opinion and remediation plan.	0.80	\$290.00	\$232.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	10/18/2018	Receipt and review of a voicemail from W. Karwala. Telephone call to W. Karwala regarding engaging Pinchin and providing an update regarding the file. Advised W. Karwala that an update was provided to the bank in his absence and agreed that to send him the email containing the update. Sent an email to Pinchin requesting a formal proposal and asking for I. Murdoch for a time to have telephone conversation. Receipt and review of a voicemail from C. Stewart advising that Altech has stopped all activities in relation to the delineation assessment and asked me to give him a call. Receipt and review of an email from W. Karwala containing the Environmental reports and reliance letter issued by Altech in 2015. Email exchanges with S. Merlini regarding payment of an invoice related to the delineation assessment completed by Altech. Email exchanges with the banking department to ascertain the cheque number and whether the cheque was cashed.	1.80	\$290.00	\$522.00
Fri	10/19/2018	Email exchanges with I. Murdoch regarding the delineation assessment to be conducted at 57 Mack Avenue. Telephone discussion with I. Murdoch regarding the environmental concerns and our requirement in relation to the cause of the contamination. Receipt and review of an email from I. Murdoch asking for copies of prior reports. Sent an email to I. Murdoch providing him with prior reports.	0.40	\$290.00	\$116.00
Mon	10/22/2018	Telephone discussion with C. Stewart of Altech regarding the delineation assessment. Receipt and review of an email from C. Stewart providing his final invoice. Approved the invoice and sent for processing. Telephone call from M. Stainer of Avison Young inquiring about the real properties. Email exchanges with T. Dunn regarding releasing the environmental reports issued by Altech in 2015 to Pinchin.	0.60	\$290.00	\$174.00
Tues	10/23/2018	Review and approved payables. Receipt and review of an email from T. Dunn advising that the 2015 Altech reports can be shared with Pinchin. Sent an email to I. Murdoch containing the reports.	0.40	\$290.00	\$116.00
Thur	10/25/2018	Receipt and review of an email from D. Blum regarding certain drums at the property. Sent an email to D. Blum advising him that the property manager will attend to it. Telephone discussion with D. Blum regarding the environmental assessment. M. Stern advised that MTN RX owes McKesson approximately \$40K and has stopped making payment.	0.40	\$290.00	\$116.00
Mon	10/29/2018	Review of a voicemail from N. Hooper regarding the environmental report. Telephone call with N. Hooper regarding same. Sent an email to N. Hooper providing her with the phase 1, 2 and delineation assessment provided by Altech.	0.40	\$290.00	\$116.00
Tues	10/30/2018	Review and approve payables. Telephone call to N. Hooper - left a voicemail for her to call me back.	0.30	\$290.00	\$87.00
Wed	10/31/2018	Email exchanges with N. Hooper regarding obtaining a proposal from Pinchin.	0.20	\$290.00	\$58.00
Fri	11/02/2018	Receipt and review of an email from N. Hooper containing the Phase II proposal. Sent an email to N. Hooper asking her follow up questions regarding the proposal. Email exchanges with I. Friptuleac regarding a cheque issued to Altech.	0.80	\$290.00	\$232.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	11/05/2018	Multiple email exchanges with S. Merlini of Altech regarding the cash that was fraudulently cashed. Dealt with matters related to fraudulent cheque and drafted a lengthy memo to the OSB in accordance with Directive 5R5. Email exchanges with the OSB regarding same. Receipt and review of the proposal from Pinchin. Sent an email to W. Karwala containing the proposal and asked to him to advise if RBC concurs with the engagement of Pinchin. Telephone discussions with W. Karwala regarding same.	2.30	\$290.00	\$667.00
Tues	11/06/2018	Receipt and review of an email from D. Marshal regarding the altered cheque. Email exchanges with S. Merlini of Altech regarding the altered cheque. Receipt and review of emails related to steps undertaken to have the funds reimbursed. Receipt and review of an email from K. Yeung containing invoices related to the HVAC work performed at the buildings. Further email exchanges with K. Yeung regarding the cost and other matters.	0.90	\$290.00	\$261.00
Wed	11/07/2018	Email exchanges regarding the altered cheque.	0.30	\$290.00	\$87.00
Thur	11/08/2018	Receipt and review of an email from S. Merlini regarding a replacement cheque. Email exchanges with N. Hooper regarding commencing the delineation assessment. Approved payment of 50% of the quoted price and arranged to have the cheque ready for pickup. Receipt, reviewed and approved invoice from Richmond Advisory. sent an email to D. Marshall advising that the funds related to altered cheque were credited to the trust account in full by Scotiabank.	0.60	\$290.00	\$174.00
Tues	11/13/2018	Email exchanges with N. Hooper regarding payment for the project.	0.10	\$290.00	\$29.00
Wed	11/14/2018	Receipt and review of an email from R. Dodick requesting update regarding the efforts of the Receiver. Sent an email to R. Dodick providing him with the update and the 246(2) report.	0.20	\$290.00	\$58.00
Tues	11/20/2018	Receipt and review of an email from F. Schlaefli regarding the Phase II ESA. Scheduled a site visit.	0.20	\$290.00	\$58.00
Wed	11/28/2018	Travel to the premises and attended meeting with F. Schlaefli. Provided him with a tour of the premises in order to assist him with furthering the Phase II assessment. Travel back.	2.50	\$290.00	\$725.00
Thur	11/29/2018	Receipt and review of an email from E. Sturge regarding a violation notice at 57 Mack Avenue. Dealt with the issue and arranged for appropriate personnel to remedy the infraction.	0.80	\$290.00	\$232.00
Thur	12/06/2018	Email exchanges related to the Enbridge inspection and the HVAC work performed at the premises. Email exchanges with K. Yeung regarding a snow removal contract and removal of skids from the premises. Receipt and review of an email from F. Schlaefli containing a change order. Sent an email to W. Karwala providing the change and order and asking him to advise if RBC is in agreement of doing the extra work. Receipt and review of an email from W. Karwala advising that RBC is agreeable to the additional work. Sent an email to F. Schlaefli advising him to go ahead with the change order.	1.30	\$290.00	\$377.00
Mon	12/10/2018	Review of email from K. Yeung regarding the snow removal contract. Email exchanges with E. Sturge regarding same. Instructed E. Sturge to contact D. Blum for contact information of the contractor who was doing the snow removal prior to our appointment. Sent an email to K. Yeung asking him to obtain multiple quotations.	0.30	\$290.00	\$87.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Wed	12/12/2018	Discussions with E. Sturge regarding a snow removal contract. Telephone discussion with A. Moskowitz to obtain contact information for a snow removal contractor. Provided same to E. Sturge and instructed her to obtain quotation. Telephone discussion with G. Crossman regarding the contamination issue at the property and the actions undertaken by the Receiver to date.	0.50	\$290.00	\$145.00
Thur	12/13/2018	Review of legal invoice. Discussion with R. Moses regarding same. Approved the invoice for payment.	0.40	\$290.00	\$116.00
Fri	12/14/2018	Email exchanges related to snow removal contract. Sent an email to K. Kallish and R. Moses regarding releasing the environmental reports to the second secured. Review of email exchanges with N. Hooper regarding picking up keys to the premises. Telephone discussion with A. Moskowitz regarding removal of the skids from the premises.	0.80	\$290.00	\$232.00
Mon	12/17/2018	Email exchanges with F. Kanaris regarding the lawn mowing at 57 Mack Avenue and obtaining a snow removal contract for the buildings. Receipt and review of an email from A. Mehta advising that there is a pipe leaking in 57 Mack Avenue building. Instructed A. Mehta to engage to appropriate personnel to deal with the issue. Email exchanges with A. Moskowitz regarding cleaning up the old skids and garbage from outside of 57 Mack. Telephone conversation with a by-law officer regarding the property. Email exchanges with A. Mehta regarding removal of skids. Instructed A. Mehta to obtain a quote for clean up of the property.	0.60	\$290.00	\$174.00
Tues	12/18/2018	Email exchanges with A. Mehta regarding clean up of the premises including removal of skids etc. Receipt and review of a quotation. Sent an email to A. Mehta provided approval to proceed. Receipt and review of an email from A. Coluccio regarding the insurance. Sent an email answering her questions. Receipt and review of the Insurance Change Form and Vacany Questionnaire from A. Coluccio. Instructed F. Kanaris to complete and forward same. Signed the Insurance Change Form and Vacany Questionnaire.	0.70	\$290.00	\$203.00
Thur	12/20/2018	Receipt and review of an email from F. Schlaefli providing me an update on the progress of the project and advising of a change in the order. Sent an email to F. Schlaefli approving the change order.	0.30	\$290.00	\$87.00
Fri	12/21/2018	Receipt and review of an email from A. Mehta advising of the roof leaks at the buildings. Receipt and review of an invoice from FCA.	0.20	\$290.00	\$58.00
Mon	12/24/2018	Receipt and review utility invoices. Approved the cheque requisition. Telephone discussion with B. Airey regarding showing the premises to a prospective purchaser. Confirmed our meeting for the 27th.	0.40	\$290.00	\$116.00
Thur	12/27/2018	Travel to the premises and attended meeting with B. Airey. Provided a tour of the premises to B. Airey and his client. Attended further meeting with Kyla of Pinchin regarding the delineation work carried on by Pinchin. Obtained the key of the premises from Kyla. Inspected and secured the premises prior to leaving. Travel back.	2.50	\$290.00	\$725.00
Mon	12/31/2018	Receipt and review of an email from A. Mehta providing pictures and quotation for the removal of the remaining debris from the premises. Sent an email to A. Mehta approving the work.	0.20	\$290.00	\$58.00
Wed	01/02/2019	Receipt and review of an email from D. Blum requesting update regarding the environmental assessment. Sent an email to D. Blum answering his question.	0.20	\$350.00	\$70.00

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Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	01/07/2019	Sent an email to F. Schlaefli asking him to provide an update. Receipt and review of an email from F. Schlaefli advising that the report will be ready this week.	0.10	\$350.00	\$35.00
Tues	01/08/2019	Receipt and review of an email from J. McGraw containing the invoice related to various jobs performed at the premises. Receipt and review of an email from F. Schlaefli providing a summary of the results of the delineation assessment. Sent an email to F. Schlaefli asking him for a call to discuss the findings. Further email exchanges regarding same.	0.20	\$350.00	\$70.00
Wed	01/09/2019	Receipt and review of an email from K. Yeung providing quotation regarding the repair of the roof. Sent an email to K. Yeung asking him to advise how long the temporary fix will work for. Receipt and review of an email from K. Yeung advising that the temporary fix may last up to an year.	0.30	\$350.00	\$105.00
Mon	01/14/2019	Telephone discussion with F. Schlaefli regarding the result of the Phase II delineation assessment. Receipt and review of an email from F. Schlaefli regarding same and regarding the subsequent investigations required to conclude the matter.	0.40	\$350.00	\$140.00
Wed	01/16/2019	Receipt and review of an email from W. Karwala requesting update regarding the file. Sent an email to W. Karwala providing him with the requested information. Receipt and review of an email from F. Kanaris containing a request from Altech auditors to provide confirmation of the accounts receivable. Instructed F. Kanaris to provide the confirmation as requested.	0.40	\$350.00	\$140.00
Thur	01/17/2019	Email exchanges with E. Sturge regarding the access requested by Toronto Hydro. Sent an email to F. Schlaefli asking him to advise if the Phase II report and the proposal for soil vapour investigation and risk assessment will be ready by Friday. Receipt and review of an email from F. Schlaefli advising that the information will be ready next week. Sent an email to W. Karwala advising him of the same and asking if he could wait to receive an estimated realization schedule pending our receipt of information next week. Receipt and review of an email from W. Karwala agreeing to wait.	0.40	\$350.00	\$140.00
Fri	01/18/2019	Email exchanges with K. Yeung regarding providing access to Toronto Hydro. Review and approve payables.	0.30	\$350.00	\$105.00
Sat	01/19/2019	Receipt and review of an email from F. Schlaefli containing the proposal for soil vapour investigation and risk assessment.	0.40	\$350.00	\$140.00
Mukul Manchanda (MMA)			80.50		\$23,507.00
Phillp H. Genns (PGE)					
Thur	05/17/2018	General	1.00	\$445.00	\$445.00
Wed	05/23/2018	Review draft of First Report to Court; review Phase II report from Environmental Consultant.	1.50	\$445.00	\$667.50
Tues	06/12/2018	Review Phase II Enviro Draft Report and email exchange with MM in this regard.	1.00	\$445.00	\$445.00
Thur	06/21/2018	Review memorandum regarding listing of real estate and severance.	0.75	\$445.00	\$333.75
Fri	07/06/2018	Review and approve payables.	0.10	\$465.00	\$46.50
Wed	08/01/2018	Review and approve payable.	0.10	\$465.00	\$46.50
Tues	08/14/2018	Review of Counsel's comments and revisions to APS; finalize APS for joint sale of both properties and Schedule to Listing Agreement; review and approve payables.	1.50	\$465.00	\$697.50
Mon	08/27/2018	Review and approve payable.	0.10	\$465.00	\$46.50
Tues	08/28/2018	Review Delineation Investigation Report.	1.00	\$465.00	\$465.00
Thur	09/06/2018	Review and approve payables	0.10	\$465.00	\$46.50

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Phillip H. Gennis (PGE)					
Thur	09/13/2018	Review and approve payable.	0.10	\$465.00	\$46.50
Fri	09/21/2018	Review and approve payables	0.20	\$465.00	\$93.00
Thur	10/25/2018	Review and approve payables.	0.10	\$465.00	\$46.50
Mon	11/05/2018	Review and approve payables; numerous emails regarding fraudulent cheque and dealing with recovery of funds and all necessary correspondence including lengthy memo to OSB.	1.50	\$465.00	\$697.50
Mon	12/03/2018	Review and approve payables.	0.25	\$465.00	\$116.25
Tues	12/11/2018	Telephone discussion with George Crossman, Counsel to 2nd Mtgee regarding current state of environmental remediation.	0.25	\$465.00	\$116.25
Thur	12/27/2018	Review and approve payables.	0.10	\$465.00	\$46.50
Wed	01/02/2019	Review and approve payables.	0.10	\$465.00	\$46.50
Fri	01/04/2019	Telephone discussion with Counsel for second mortgagee.	0.50	\$465.00	\$232.50
Wed	01/16/2019	Email from RBC regarding status update; discussion with MM; review email response to RBC	0.20	\$465.00	\$93.00
Thur	01/17/2019	Review email from MM to RBC and cursory review of email from Enviro consultant; review of email to RBC and response.	0.20	\$465.00	\$93.00
			Phillip H. Gennis (PGE)	10.65	\$4,867.25
			Total for File ID AATOMTL-R:	120.45	\$33,609.75
			Grand Total:	120.45	\$33,609.75

May 23, 2019

Invoice #: 11679

Toronto Machine & Tool Company Ltd

Invoice

RE: Toronto Machine & Tool Company Ltd.
FOR PROFESSIONAL SERVICES RENDERED in connection with our appointment as Court-Appointed Receiver for the period January 21, 2019 to May 22, 2019.

	Hours	Hourly Rate	Total
Phillip H. Gennis, LL.B., CIRP, Trustee	6.75	\$465.00	\$3,138.75
Deborah Hornbostel, CPA, CA, CFE, CIRP, LIT	1.00	465.00	465.00
Mukul Manchanda, CPA, CIRP, LIT	32.40	350.00	11,340.00
Eileen Sturge	3.70	205.00	758.50
Frieda Kanaris	4.60	205.00	943.00
Others	5.00	50.00	250.00
Total Professional fees	53.45	\$316.09	\$16,895.25
HST			2,196.38
Total			\$19,091.63

HST Registration #R103478103

(AATOMTL-R)

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
- File ID: AATOMTL-R: to AATOMTL-R:
- Time Entry Bill Status: Un-Billed to Un-Billed
- Time Entry Bill Status: Un-Billed to Un-Billed

File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Deborah Hornbostel (DHO)					
Thur	01/24/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Wed	01/30/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Fri	02/08/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Fri	02/15/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Tues	02/26/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Tues	02/26/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Mon	03/25/2019	Review and approve disbursements	0.10	\$465.00	\$46.50
Mon	04/08/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Fri	05/03/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Wed	05/15/2019	Review and approve accounts payable	0.10	\$465.00	\$46.50
Deborah Hornbostel (DHO)			1.00		\$465.00
Eileen Sturge (EST)					
Thur	02/14/2019	Emails to Richmond Advisory; prepare requisition for payment	0.20	\$205.00	\$41.00
Mon	03/04/2019	Attend at Toronto Machine to allow access to Toronto Hydro to switch out hydro meters at 38 Milne and 57 Mack. Checked all doors and secured premises.	2.30	\$205.00	\$471.50
Mon	04/15/2019	Preparation of cheque requisitions for Enbridge and Toronto Hydro for January, February and March 2019 (previously unbilled)	0.90	\$205.00	\$184.50
Tues	04/16/2019	Email to Richmond; prepare requisitions for payment for February and March	0.30	\$205.00	\$61.50
Eileen Sturge (EST)			3.70		\$758.50
Frieda Kanarls (FKA)					
Wed	01/23/2019	Review emails and add interested party to list; review and requisition payment for payables.	0.40	\$205.00	\$82.00
Thur	01/24/2019	T/c and email with Pinchin re picking up cheque.	0.30	\$205.00	\$61.50
Fri	01/25/2019	Prepare SRD; prepare interim billing.	0.50	\$205.00	\$102.50
Thur	02/07/2019	Send emails to Crawford and Appraisal Group re risk assessment.	0.30	\$205.00	\$61.50
Wed	02/13/2019	Compile data and file HST returns.	0.30	\$205.00	\$61.50
Thur	02/21/2019	Requisition payment for payables.	0.30	\$205.00	\$61.50
Fri	02/22/2019	Draft interim notice of Receiver and SRD.	0.30	\$205.00	\$61.50
Wed	03/06/2019	Compile data and file HST return.	0.20	\$205.00	\$41.00
Mon	03/11/2019	Update schedule with parties interested in properties.	0.20	\$205.00	\$41.00
Mon	03/25/2019	Review invoice and requisition payment for FCA Insurance.	0.20	\$205.00	\$41.00
Tues	03/26/2019	Prepare SRD.	0.40	\$205.00	\$82.00
Thur	04/04/2019	Compile data and file HST return; t/c with CRA re o/s RC returns; prepare draft T2 form.	0.70	\$205.00	\$143.50
Mon	05/06/2019	Prepare T2 nil return for 2017 and mail to CRA with 2016 T2 return.	0.50	\$205.00	\$102.50
Frieda Kanarls (FKA)			4.60		\$943.00
Inga Friptuleac (IFR)					
Mon	01/21/2019	Collapse Gic; Issue cheques	1.20	\$50.00	\$60.00
Mon	01/28/2019	Issue cheque	0.20	\$50.00	\$10.00
Mon	02/04/2019	Redeem GIC	0.20	\$50.00	\$10.00
Mon	02/11/2019	issue cheque	0.20	\$50.00	\$10.00
Mon	02/25/2019	Issue cheques	0.40	\$50.00	\$20.00
Tues	03/12/2019	Issue cheques	0.60	\$50.00	\$30.00
Mon	03/25/2019	Issue cheque	0.20	\$50.00	\$10.00
Mon	04/08/2019	Issue cheques	0.60	\$50.00	\$30.00
Mon	04/22/2019	Issue cheques	0.80	\$50.00	\$40.00
Mon	04/29/2019	Issue cheque	0.20	\$50.00	\$10.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
- File ID: AATOMTL-R: to AATOMTL-R:
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MSGG - Detailed Time Dockets

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Inga Friptuleac (IFR)					
Mon	05/13/2019	Issue cheques	0.40	\$50.00	\$20.00
		Inga Friptuleac (IFR)	5.00		\$250.00
Mukul Manchanda (MMA)					
Mon	01/21/2019	Receipt and review of an email from D. Blum regarding the environmental assessment progress and a notice from CRA regarding amounts outstanding to CFG. Sent an email to D. Blum providing him with the requested information.	0.20	\$350.00	\$70.00
Tues	01/22/2019	Receipt and review of an email from F. Schlaefli advising that the Phase II report is ready in draft and is being reviewed by senior personnel at Pinchin. Telephone discussion with D. Blum regarding the requirement to pay received by CFG and the amounts outstanding. Receipt and review of an email from C. Walasek introducing a party interested in purchasing the buildings. Instructed F. Kanaris to add the party on our list. Receipt and review of an email from F. Schlaefli advising that the report is ready and it will be released after payment is made. Instructed F. Kanaris to prepare the payment.	0.80	\$350.00	\$280.00
Thur	01/24/2019	Receipt and review of an email from F. Kanaris to F. Schlaefli advising that the cheque is ready for pickup. Sent an email to F. Schlaefli asking him to release the report. Email exchanges with I. Murdoch regarding same. Receipt and review of an email from I. Murdoch containing the Phase II ESA report.	0.60	\$350.00	\$210.00
Fri	01/25/2019	Email exchanges with K. Yeung and E. Sturge regarding snow removal at the property. Instructed F. Kanaris to prepare Statement of Receipts and Disbursements. Telephone discussion with Frank regarding the Phase II report and the go forward plan. Telephone discussion with W. Karwala regarding same. Drafted report to RBC along with estimated realization schedule and emailed same to W> Karwala. Review and approve payables.	1.30	\$350.00	\$455.00
Mon	01/28/2019	Email exchanges with F. Schlaefli regarding the environmental issue. Telephone discussion with B. Airey regarding a party interested in purchasing the real properties. Telephone discussion with F. Schlaefli regarding the potential remediation of the properties. Asked him to send me an email detailing the steps required to achieve the remediation.	0.40	\$350.00	\$140.00
Tues	01/29/2019	Sent an email to F> Schlaefli asking him to summarize our call of yesterday in an email with his recommendations. Receipt and review of an email from F. Schlaefli summarizing our call.	0.30	\$350.00	\$105.00
Wed	01/30/2019	Email exchanges with W. Karwala regarding the email received from Pinchin. Scheduled a conference call with Pinchin to discuss the matter. Participated in a lengthy conference call with Pinchin regarding the options available to clean up the site. Conference call with R. Moran, W. Karwala and P.Gennis regarding the go forward strategy.	1.50	\$350.00	\$525.00
Thur	01/31/2019	Receipt and review of an email from J. McGraw containing an invoice. Sent an email to E. Sturge to process same. Email exchanges with P. Patel of Pinchin regarding the options available in relation to the environmental issue.	0.30	\$350.00	\$105.00
Fri	02/01/2019	Receipt and review of email exchanges related to the snow removal at the property. Instructed E. Sturge to get in touch with the contractor and resolve the issue.	0.10	\$350.00	\$35.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	02/07/2019	Email exchanges and telephone discussion with P. Patel regarding the go forward plan. Requested that P. Paresh provide us with a proposal to delineate the property fully to determine whether the property is the source of contamination or not. Review of emails from the appraisers advising of the impact of a Risk Assessment on the value of the property. Email exchanges with D. Blum regarding the most recent environmental report.	0.40	\$350.00	\$140.00
Fri	02/08/2019	Sent an email to D. Blum providing him with an update.	0.20	\$350.00	\$70.00
Mon	02/11/2019	Sent an email to F. Schlaefli asking him for an update on the proposal for delineation of the property.	0.10	\$350.00	\$35.00
Tues	02/12/2019	Email exchanges with F. Schlaefli regarding the timing of the delineation proposal.	0.10	\$350.00	\$35.00
Wed	02/13/2019	Review of January invoice from the property manager. Noted that no inspections are listed on the invoice. Instructed E. Sturge to inquire. Receipt and review of an email from A. Mehta regarding same.	0.20	\$350.00	\$70.00
Fri	02/15/2019	Receipt and review of an email from F. Schlaefli advising that the proposal will be ready early next week.	0.10	\$350.00	\$35.00
Tues	02/19/2019	Receipt and review of an email from S. Thomas confirming that the utility accounts have been transferred.	0.10	\$350.00	\$35.00
Wed	02/20/2019	Sent an email to F. Schlaefli asking him to provide an update regarding the proposal.	0.10	\$350.00	\$35.00
Tues	02/26/2019	Email exchanges with A. Mehta regarding an issue related to the furnace at the premises.	0.20	\$350.00	\$70.00
Wed	02/27/2019	Receipt and review of interim report to OSB. Prepared executed copy of same. Receipt and review of an email from F. Schlaefli advising that the proposal is ready for further delineation and advised that Pinchin will have the proposal for us on Friday.	0.30	\$350.00	\$105.00
Thur	02/28/2019	Email exchanges with D. Blum regarding environmental assessments at the property.	0.20	\$350.00	\$70.00
Fri	03/01/2019	Receipt and review of an email from J. Nemers providing an update regarding the proposal. Forwarded same to W. Karwala.	0.20	\$350.00	\$70.00
Tues	03/05/2019	Conference call with Pinchin regarding the proposal.	0.40	\$350.00	\$140.00
Wed	03/06/2019	Review and approve payables.	0.20	\$350.00	\$70.00
Fri	03/08/2019	Telephone discussion with M. Campbell regarding the sale of the properties.	0.20	\$350.00	\$70.00
Tues	03/12/2019	Receipt and review of an email from F. Schlaefli providing a proposal for further environmental investigation. Telephone discussion with F. Schlaefli regarding same.	0.80	\$350.00	\$280.00
Mon	03/18/2019	Drafted an email to W. Karwala containing the proposal received from Pinchin and outlining the options available. Sent same to R. Moses for comments. Telephone discussion with R. Moses regarding same. Receipt and review of comments from R. Moses. Finalized the email and sent it to W. Karwala. Telephone discussion with W. Karwala regarding same. Receipt and review of emails from S. Hunwicks of City of Toronto inquiring about payment of certain invoices. Instructed E. Sturge to review if the payments were made.	1.50	\$350.00	\$525.00
Wed	03/20/2019	Telephone discussion with W. Karwala regarding the quotation received from Pinchin.	0.30	\$350.00	\$105.00
Thur	03/21/2019	Conference call with F. Schlaefli, P. Patel and W. Karwala regarding the proposal for further delineation assessment. Telephone discussion with P. Patel regarding remediation.	1.40	\$350.00	\$490.00

Filters Used:

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Fri	03/22/2019	Email exchanges with W. Karwala regarding the Phase I ESA and preparation of an estimated realization schedule. Set an email to Pinchin asking them to hold off on commencing the phase I ESA. Telephone discussion with Pinchin regarding same.	0.30	\$350.00	\$105.00
Mon	03/25/2019	Email exchanges with D. Blum regarding status of the environmental assessments at the property. Receipt and review of an email from A. Mehta advising that the roof repairs will be completed this week, Receipt, review and approve invoice from FCA.	0.30	\$350.00	\$105.00
Tues	03/26/2019	Email exchanges with D. Blum regarding the status of the environmental issue and the sale of the real properties. Prepared estimated realization schedule in 2 different scenarios and emailed same to W. Karwala along with the R&D.	0.80	\$350.00	\$280.00
Fri	03/29/2019	Receipt and review of an email from G. Crossman requesting update. Conference call with G. Crossman and P. Gennis regarding the environmental issues related to the properties.	0.50	\$350.00	\$175.00
Tues	04/02/2019	Receipt and review of an email from W. Karwala requesting contact information of Pinchin and clarification regarding certain expenses listed in the realization schedule. Receipt and review of an email from F. Schlaefli requesting update regarding his estimate.	0.20	\$350.00	\$70.00
Wed	04/03/2019	Sent an email to W. Karwala providing the contact information for Pinchin and an explanation related to certain expenses listed in the realization schedule.	0.20	\$350.00	\$70.00
Thur	04/04/2019	Multiple email exchanges with RBC and Pinchin regarding setting a date for the attendance at the properties.	0.20	\$350.00	\$70.00
Mon	04/08/2019	Email exchanges with A. Mehta regarding the repairs done at the premises.	0.20	\$350.00	\$70.00
Tues	04/09/2019	Receipt and review of email exchanges between J. Zomok and A. Hunter regarding the real properties.	0.20	\$350.00	\$70.00
Wed	04/10/2019	Receipt, review and approve an invoice from the property manager.	0.20	\$350.00	\$70.00
Tues	04/16/2019	Email exchanges and telephone conversation with R. Ironside regarding the real properties. Receipt and review of an email from V. Subramaniam containing a statement of account. Review and approve invoices for payment.	0.40	\$350.00	\$140.00
Thur	04/18/2019	Travel to the premises and attended a meeting with J. Zomok, W. Karwala, P. Patel and F. Schlaefli to discuss the environmental issues. Sent an email to T. Dunn asking him to advise if the Receiver is able to to abandon the properties without dealing with the environmental issues and asked him to canvass dates for discharge.	2.50	\$350.00	\$875.00
Mon	04/22/2019	Email exchanges with A. Mehta regarding the abandoned car on the property and the requirement of no parking signs in order to have the car removed from the premises. Receipt and review of an email from T. Dunn providing an opinion related to the issues surrounding the discharge of the Receiver in light of the environmental issues. Discussion with T Dunn regarding same. Email exchanges with T. Dunn regarding the assignment of the Receiver's right in chose in actions to RBC.	0.50	\$350.00	\$175.00
Wed	04/24/2019	Review of voicemail from W. Karwala. Telephone conversation with W. Karwala. Email exchanges with Richmond Advisory regarding payment of outstanding invoices. Receipt and review of an email from W. Karwala outlining the information required prior to the receiver seeking its discharge.	0.50	\$350.00	\$175.00

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Thur	04/25/2019	Receipt and review of an email from D. Blum regarding the status of the receivership. Telephone discussion with D. Blum regarding same. Provided him an update regarding the environmental issues surrounding the real properties. Receipt and review of an email from A. Mehta providing pictures of the roof and the leaks.	0.60	\$350.00	\$210.00
Fri	04/26/2019	Sent an email to W. Karwala providing him with an opinion from Minden regarding discharge of the receiver and a spreadsheet containing information of parties interested in purchasing the properties. Email exchanges with Pinchin regarding the opinion.	0.30	\$350.00	\$105.00
Mon	04/29/2019	Email exchanges with T. Dunn regarding the ability of the receiver to distribute its right in a chose in action. Receipt and review of an email from D. Blum regarding the contamination issue. Forwarded same to W. Karwala and J. Zomok.	0.30	\$350.00	\$105.00
Tues	04/30/2019	Receipt and review of the change order from Pinchin. Telephone discussion with W. Karwala regarding same. Receipt and review of an email from W. Karwala regarding the change order and asking for a call to discuss same. Sent an email to Pinchin clarifying the amount outstanding under the project.	0.50	\$350.00	\$175.00
Thur	05/02/2019	Review of email exchanges between W. Karwala and F. Schlaefli regarding setting up a conference call. Participated in a conference call with W. Karwala and Pinchin. Discussion regarding an opinion letter. Receipt and review of an email from T. Dunn regarding assignment of chose in action. Forwarded same to W. Karwala. Receipt and review of the change order from F. Schlaefli. Prepared an execute copy of same and emailed it to F. Schlaefli.	0.50	\$350.00	\$175.00
Fri	05/03/2019	Email exchanges with Pinchin regarding disposal of waste.	0.20	\$350.00	\$70.00
Mon	05/06/2019	Email exchanges with A. Mehta regarding the issue related to the fence. Receipt and review of the invoice from Richmond Advisory. Approved for payment. Email exchanges with D. Blum regarding filing tax returns. Receipt and review of an email from W. Karwala requesting information related to the environmental reports from Altech and Pinchin. Gathered the requested information and emailed same to W. Karwala. Correspondence with potential purchasers.	1.40	\$350.00	\$490.00
Tues	05/07/2019	Telephone call from D. Blum regarding the Receiver's go forward plan. Review of email exchanges between A. Miller and W. Karwala regarding the NDA and disclosure of information. Sent an email to R. Dodick providing him with copies of the 246 reports.	0.40	\$350.00	\$140.00
Wed	05/08/2019	Email exchanges with A. Miller and W. Karwala regarding environmental reports. Receipt and review of an email from D. Blum providing copy of 2016 financials. Email exchanges with A. Mehta regarding the issue surrounding the fence. Telephone discussion with W. Karwala regarding the discharge of the Receiver. Review of email exchanges between P. Gennis and K. Kallish regarding setting up a call.	0.80	\$350.00	\$280.00
Thur	05/09/2019	Review of email exchanges between W. Karwala and A. Miller.	0.20	\$350.00	\$70.00
Fri	05/10/2019	Sent an email to K. Kallish providing a summary of the issues to be discussed in our conference call. Conference call with K. Kallish and P. Gennis regarding the environmental issues and the go forward plan. Sent an email to F. Schlaefli advising him to hold off on the point of the change order. Telephone discussion with W. Karwala, updated him regarding my call with counsel and go forward plan. Agreed that we will provide access to the premises for showing. Telephone discussion with A. Miller regarding access to the premises.	1.60	\$350.00	\$560.00

Filters Used:

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File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Mukul Manchanda (MMA)					
Mon	05/13/2019	Email exchanges with A. Miller regarding setting up viewing of the premises. Email exchanges with A. Mehta regarding the fence at the premises. Receipt and review of an email from G. Crossman advising that his client was told last week that the buildings were sold. Telephone discussion with G. Crossman regarding same.	0.50	\$350.00	\$175.00
Tues	05/14/2019	Sent an email to K. Kallish to follow up regarding the discharge of the receiver. Receipt and review of an email from K. Kallish advising that he is awaiting a reply from R. Rosenblatt regarding same. Receipt and review of an email from W. Karwala asking the Receiver to provide a full list of claimants that the Receiver believes can be pursued for recovery. Forwarded the email to counsel for reply. Receipt and review of a voicemail from T. Dunn regarding the email received from W. Karwala. Telephone discussion with T. Dunn regarding same.	0.50	\$350.00	\$175.00
Wed	05/15/2019	Conference call with T. Dunn, K. Kallish and P. Gennis regarding the discharge of the Receiver and discussion regarding the email received from W. Karwala regarding the chose in actions of the Receiver. Agreed that we will setup a conference call with the bank to discuss the discharge of the receiver.	0.60	\$350.00	\$210.00
Thur	05/16/2019	Receipt and review of an email from W. Karwala. Telephone call with W. Karwala regarding the questions posed in the email. Sent an email to T. Dunn asking him to canvass dates with the court for discharge of the Receiver. Email exchanges with R. Moses regarding the discharge hearing date.	0.50	\$350.00	\$175.00
Fri	05/17/2019	Receipt and review of an email from R. Moses advising that we are confirmed for June 3rd for our discharge. Forwarded same to W. Karwala.	0.10	\$350.00	\$35.00
Tues	05/21/2019	Commence drafting the report to court	1.30	\$350.00	\$455.00
Wed	05/22/2019	Continue drafting the report. Email exchanges with T. Dunn regarding CFG Leased Assets.	2.60	\$350.00	\$910.00
Mukul Manchanda (MMA)			32.40		\$11,340.00
Phillip H. Gennis (PGE)					
Tues	01/22/2019	Review and approve payables.	0.20	\$465.00	\$93.00
Thur	01/24/2019	Review and approve payables	0.20	\$465.00	\$93.00
Fri	01/25/2019	Review of environmental update to RBC.	0.30	\$465.00	\$139.50
Wed	01/30/2019	Telephone discussion with Rod Moran and Wojtek Karwala at RBC regarding Pinchin regarding environmental recommendations; telephone discussion with MM; email to RBC confirming approved course of action and advice regarding keeing second mortgagee apprised of changes to plan going forward.	0.75	\$465.00	\$348.75
Mon	03/11/2019	Review and	0.15	\$465.00	\$69.75
Mon	03/18/2019	Cursory Review of Pinchin Report; brief internal discussion with Mukul Manchanda regarding recommended course of action with the properties in light of the Pinchin Report; receipt and review of email from Mukul Manchanda to Wojtek Karwala, Special Accounts RBC.	0.75	\$465.00	\$348.75
Fri	03/29/2019	Meeting with MM and telephone discussion with George Crossman, Counsel for Debtor with respect to recent Pinchin Report on need for further testing with respect to contaminants.	0.75	\$465.00	\$348.75
Mon	04/01/2019	Receipt and review of email from Wojtek Karwala regarding impact of discharge of receiver.	0.20	\$465.00	\$93.00
Mon	04/08/2019	Review and approve payables.	0.25	\$465.00	\$116.25
Tues	04/09/2019	Receipt and review of draft email to Counsel for Second Mortgagee enclosing environmental reports.	0.10	\$465.00	\$46.50

Filters Used:

- Time Entry Date: 1/01/70 to 5/22/19
- File ID: AATOMTL-R: to AATOMTL-R:
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MSGG - Detailed Time Dockets

Printed on: 5/23/19

Page 7 of 7

File Name (ID): Toronto Machine & Tool Company Ltd. (AATOMTL-R:)

Day	Date	Memo	B-Hrs	B-Rate	Amount
Philip H. Gennis (PGE)					
Fri	05/10/2019	Conference call with MM and Ken Kallish regarding proposed course of action relative to lands under receivership.	0.50	\$465.00	\$232.50
Tues	05/14/2019	Receipt and review of email from RBC to Receiver regarding potential claimants.	0.10	\$465.00	\$46.50
Wed	05/15/2019	Conference call with Ken Kallish, Tim Dunn, and MM regarding proceeding with Receiver's application for discharge and environmental issues applicable to the lands; brief review of original Phase 1 and 2 reports and Reliance Letter issued to RBC.	0.50	\$465.00	\$232.50
Wed	05/22/2019	Review of security opinion provided by Receiver's Counsel; review of second report to court together with all appendices and discussions with Mukul Manchanda in this regard.	2.00	\$465.00	\$930.00
			6.75		\$3,138.75
			53.45		\$16,895.25
			53.45		\$16,895.25

APPENDIX “10”

**TO SECOND REPORT
OF THE RECEIVER**

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

AFFIDAVIT OF TIMOTHY R. DUNN
(sworn May 23, 2019)

I, **TIMOTHY R. DUNN**, of the Town of Erin, in the County of Wellington, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a partner in the law firm Minden Gross LLP, lawyers for msi Spergel inc., in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**"), of the assets, undertakings and property of Toronto Machine & Tool Company Limited ("**TMT Limited**") and Toronto Machine & Tool Inc. ("**TMT Inc.**") (collectively, the "**Debtors**") and, as such, I have knowledge of the matters contained in this affidavit.

2. Attached hereto as **Exhibit "A"** is a true copy of the statement of account issued by Minden Gross LLP dated May 23, 2019 with respect to the fees and disbursements incurred by Minden Gross in relation to the above-noted

receivership for the period of May 19, 2018 to May 22, 2019 (the "**Billing Period**"). The statement of account attached as Exhibit "A" relates to TMT Inc.

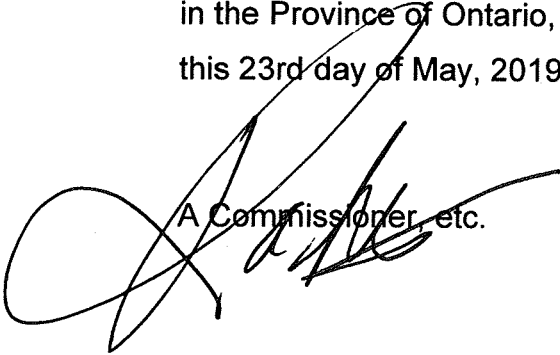
3. During the Billing Period, the total fees billed by Minden Gross LLP were \$3,091.00 plus disbursements of \$160.01 and applicable taxes of \$422.63 for an aggregate amount of \$3,673.64. As set out in the following table, 6.4 hours were incurred by Minden Gross LLP personnel during the Billing Period, resulting in an average hourly rate of \$482.97 (exclusive of applicable taxes):

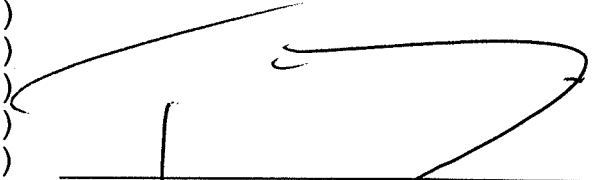
Name	Total Hours	Hourly Rate (\$)
Timothy R. Dunn	5.55	495.00
Rachel Moses	0.65	425.00
Steven Pearlstein	0.15	450.00

4. The activities detailed in the statement of account attached as Exhibit "A" accurately reflects the services provided by Minden Gross LLP and the rates charged are the standard hourly rates of those individuals at the firm at the time they were incurred.

5. I swear this affidavit in support of a motion for, *inter alia*, approval of the fees and disbursements of Minden Gross LLP and for no other or improper purpose.

SWORN before me at the City of Toronto,)
in the Province of Ontario,)
this 23rd day of May, 2019.)


A Commissioner, etc.



TIMOTHY R. DUNN

This is Exhibit "A" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 23rd
day of May, 2019.

.....
A Commissioner for Taking Affidavits



608

MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

IN ACCOUNT WITH
DATE 23-May-19
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT

INVOICE # 411403

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Inc.

To Professional Services:		
Our Fees:	\$3,091.00	
Disbursements:	160.01	
Total Fees and Disbursements:	<u>\$3,251.01</u>	\$3,251.01
 GST/HST Tax:		
On Professional Fees:	\$401.83	
On Taxable Disbursements:	20.80	
Total GST/HST Tax:	<u>\$422.63</u>	<u>422.63</u>
 TOTAL DUE ON THIS ACCOUNT:		 \$3,673.64

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

20-May-18	Dunn, T.	Exchange e-mails with M. Manchanda re: access of purchaser to premises; receiving e-mail from M. Manchanda re: Report;	.15 hrs
20-May-18	Dunn, T.	Exchange e-mails with M. Manchanda re: closing documents and access issue; receiving e-mail from M. Manchanda;	.15 hrs
22-May-18	Dunn, T.	Reviewing Report of Receiver and drafting e-mail to R. Moses re: same; telephone call from R. Moses re: appeal materials;	.35 hrs
22-May-18	Dunn, T.	Prepare revisions to report;	.15 hrs
22-May-18	Dunn, T.	Telephone call from M. Manchanda re: blackline of report and next steps; telephone call to J. Farber;	.20 hrs
22-May-18	Dunn, T.	Revising report and drafting e-mail to M. Manchanda re: same;	.15 hrs
22-May-18	Dunn, T.	Drafting follow up e-mail to J. Farber re: APA; receiving e-mail from J. Farber and drafting e-mail to M. Manchanda re: next steps;	.10 hrs
22-May-18	Dunn, T.	Exchange e-mails with M. Manchanda re: revisions to report in respect of A/R;	.10 hrs
22-May-18	Dunn, T.	Meeting with R. Moses re: report and next steps;	.10 hrs
23-May-18	Dunn, T.	Reviewing comments of J. Farber and drafting e-mail to M. Manchanda re: same; exchange e-mails with J. Farber re: new draft;	.20 hrs
23-May-18	Dunn, T.	Receiving e-mails from J. Farber and M. McIntosh re: further revisions to APA;	.10 hrs
23-May-18	Dunn, T.	Telephone calls from and to J. Farber re: terms of APA and negotiations of same;	.20 hrs
23-May-18	Dunn, T.	Telephone calls from and to J. Farber; receiving e-mails from R. Moses re: comments on report and receiving e-mail from M. Manchanda re: same;	.25 hrs
23-May-18	Dunn, T.	Telephone call from J. Farber re: borrowers to secure pits etc.; telephone call to J. Farber re: outstanding issues;	.20 hrs
23-May-18	Dunn, T.	Receiving e-mail from M. Manchanda re: revised draft of report and reviewing same; drafting e-mail to M. Manchanda re: discussions with J. Farber and next steps;	.15 hrs
23-May-18	Dunn, T.	Revising closing documents;	.10 hrs
23-May-18	Dunn, T.	Exchange e-mails with J. Farber re: schedules to APA;	.10 hrs
24-May-18	Dunn, T.	Exchange e-mails with J. Farber, reviewing APA and drafting e-mail to M. Manchanda re: execution logistics etc.;	.15 hrs
24-May-18	Dunn, T.	Telephone call from R. Moses re: terms of AVO;	.10 hrs
24-May-18	Dunn, T.	Exchange e-mails with M. Manchanda re: executed APA etc.;	.10 hrs
24-May-18	Dunn, T.	Telephone calls from and to M. Manchanda re: access to premises;	.20 hrs



FILE NUMBER

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4109084

24-May-18	Dunn, T.	Drafting e-mail to M. Manchanda re: insurance issues and telephone call from S. Pearlstein re: same;	.15 hrs
24-May-18	Dunn, T.	Revising AVO;	.15 hrs
24-May-18	Dunn, T.	Telephone call from M. Manchanda re: report revisions; drafting e-mails to M. Manchanda re: assets and drafting e-mail to J. Farber re: AVO;	.20 hrs
24-May-18	Dunn, T.	Receiving series of e-mails from M. Manchanda re: revisions to report, confidential appendices etc.;	.15 hrs
24-May-18	Dunn, T.	Preparing and swearing Affidavit re Fees and drafting e-mail to R. Moses re: same;	.10 hrs
24-May-18	Dunn, T.	Drafting follow up e-mail to J. Farber re: AVO; drafting e-mail to M. Manchanda re: court materials to be served tomorrow;	.10 hrs
24-May-18	Dunn, T.	Exchange e-mails with J. Farber re: AVO;	.10 hrs
24-May-18	Moses, R.	Engaged drafting Approval and Vesting Order, Fee Affidavit, Notice of Motion and Ancillary Order;	.65 hrs
24-May-18	Pearlstein, S.	Email from and telephone call with T Dunn re purchaser's insurance; review binder;	.15 hrs
25-May-18	Dunn, T.	Receiving and reviewing V. DaRe comments on AVO; drafting e-mail to R. Moses re: same; drafting e-mail to J. Farber;	.20 hrs
25-May-18	Dunn, T.	Exchange e-mails with V. DaRe re: comments on AVO;	.10 hrs
29-May-18	Dunn, T.	Receiving e-mail from K. Preston and reviewing Order appointing Spergel as trustee of Inc.;	.10 hrs
29-May-18	Dunn, T.	Receiving e-mail from M. Manchanda re: bankruptcy of Inc.;	.05 hrs
11-Jun-18	Dunn, T.	Telephone call from M. Manchanda re: payment of sales proceeds;	.10 hrs
12-Jun-18	Dunn, T.	Drafting letter to M. Manchanda re: payment of purchase price;	.05 hrs
24-Jul-18	Dunn, T.	Drafting e-mail to K. Preston re: status of sale;	.05 hrs
24-Jul-18	Dunn, T.	Telephone call to M. Manchanda re: Maynard request for delay in moving out; drafting e-mail to M. Manchanda;	.10 hrs
8-Aug-18	Dunn, T.	Receiving e-mail from M. Manchanda re: timing for removal of equipment;	.05 hrs
21-May-19	Dunn, T.	Reviewing security opinion re: Toronto Limited and Toronto Inc. security given to RBC; reviewing corporate and other searches etc.;	.50 hrs

Our Fee:	3,091.00
GST/HST:	401.83
Total Fees and GST/HST:	<hr/> \$3,492.83



FILE NUMBER 4109084

Disbursements:

Agent Service/Filing/Registration Fees/Reports	32.00
Agent Service/Filing/Registration Fees/Reports	6.00
Black Binders/Binding	5.00
Deliveries	13.86
Issue And File Writ	20.00
Meals	21.54
Photocopy/Document Impression	41.28
Postage Charges/Registered Mail	1.33
Search Bankruptcy - Superintendent of Bankruptcy	4.80
Search PPSA	8.60
Search Sec. 427 of Bank Act	5.60

Total Disbursements:	\$160.01
GST/HST on taxable disbursements:	20.80
	\$180.81

\$180.81

TOTAL DUE ON THIS ACCOUNT:

\$3,673.64

PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Dunn, T.	Senior Partner	BANKRUPTCY	495.00	Tor.	5.55	\$2,747.25
Moses, R.	Junior Partner	LITIGATION	425.00	Tor.	0.65	\$276.25
Pearlstein, S.	Senior Partner	REAL ESTATE	450.00	Tor.	0.15	\$67.50
Totals:					6.4	\$3,091.00



MINDEN GROSS LLP
 BARRISTERS & SOLICITORS
 145 KING STREET WEST, SUITE 2200
 TORONTO, ON, CANADA M5H 4G2
 TEL 416.362.3711 FAX 416.864.9223
 www.mindengross.com

IN ACCOUNT WITH
 DATE 23-May-19
 FILE NUMBER 4109084
 GST/HST Reg. # 11943 7556 RT
 INVOICE # 411403

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
 505 Consumers Road, Suite 200
 Toronto, ON M2J 4V8
 Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	3,091.00
GST/HST	401.83
Disbursements	160.01
GST/HST on taxable disbursements	20.80
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$3,673.64

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

BETWEEN

ROYAL BANK OF CANADA
Applicant

-and-

TORONTO MACHINE & TOOL COMPANY LIMITED, et al
Respondents
Court File No. CV-17-587642-00CL

613

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF TIMOTHY R. DUNN

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

Rachel Moses (LSUC# 42081V)
rmoses@mindengross.com

Tel: 416-369-4115
Fax: 416-864-9223

Lawyers for the Receiver,
msi Spergel inc.

(File No. 4109084)

APPENDIX “11”

**TO SECOND REPORT
OF THE RECEIVER**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

AFFIDAVIT OF TIMOTHY R. DUNN
(sworn May 23, 2019)

I, **TIMOTHY R. DUNN**, of the Town of Erin, in the County of Wellington, **MAKE OATH AND SAY AS FOLLOWS:**

1. I am a partner in the law firm Minden Gross LLP, lawyers for msi Spergel inc., in its capacity as the Court-appointed receiver (in such capacity, the "**Receiver**"), of the assets, undertakings and property of Toronto Machine & Tool Company Limited ("**TMT Limited**") and Toronto Machine & Tool Inc. ("**TMT Inc.**") (collectively, the "**Debtors**") and, as such, I have knowledge of the matters contained in this affidavit.

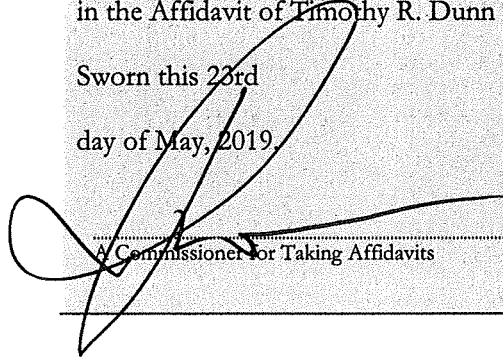
2. Attached hereto as **Exhibit "A"** is a true copy of the statement of account issued by Minden Gross LLP dated May 23, 2019 with respect to the fees and disbursements incurred by Minden Gross in relation to the above-noted

receivership for the period of May 19, 2018 to May 22, 2019 (the "**Billing Period**"). The statement of account attached as Exhibit "A" relates to TMT Limited.

3. During the Billing Period, the total fees billed by Minden Gross LLP were \$15,244.00, plus disbursements of \$640.10 and applicable taxes of \$2,064.93 for an aggregate amount of \$17,949.03. As set out in the following table, 36.7 hours were incurred by Minden Gross LLP personnel during the Billing Period, resulting in an average hourly rate of \$415.37 (exclusive of applicable taxes):

Name	Total Hours	Hourly Rate (\$)
Reuben Rosenblatt	1.5	450.00
Kenneth Kallish	3.6	495.00
Timothy R. Dunn	20.35	495.00
Rachel Moses	0.6	475.00
Rachel Moses	2.95	425.00
Steven Pearlstein	0.65	450.00

This is Exhibit "A" referred to
in the Affidavit of Timothy R. Dunn
Sworn this 23rd
day of May, 2019.



.....
A Commissioner for Taking Affidavits



MINDEN GROSS LLP
 BARRISTERS & SOLICITORS
 145 KING STREET WEST, SUITE 2200
 TORONTO, ON, CANADA M5H 4G2
 TEL 416.362.3711 FAX 416.864.9223
 www.mindengross.com

IN ACCOUNT WITH
 DATE 23-May-19
 FILE NUMBER 4109084
 GST/HST Reg. # 11943 7556 RT
 INVOICE # 411404

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
 505 Consumers Road, Suite 200
 Toronto, ON M2J 4V8
 Attn: Mukul Manchanda

Re: Receivership of Toronto Machine & Tool Company Limited

To Professional Services:		
Our Fees:	\$15,244.00	
Disbursements:	640.10	
Total Fees and Disbursements:	<u>\$15,884.10</u>	\$15,884.10
GST/HST Tax:		
On Professional Fees:	\$1,981.72	
On Taxable Disbursements:	83.21	
Total GST/HST Tax:	<u>\$2,064.93</u>	<u>2,064.93</u>
TOTAL DUE ON THIS ACCOUNT:		\$17,949.03



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

23-May-18	Dunn, T.	Reviewing revised form of APA and telephone call from M. Manchanda re: same; drafting e-mail to M. Manchanda re: accounts for inclusion in record;	.25 hrs
23-May-18	Dunn, T.	Telephone calls from and to B. Jaffe;	.10 hrs
23-May-18	Dunn, T.	Exchange e-mails with M. Manchanda re: access to proceeds; telephone call from R. Moses;	.15 hrs
23-May-18	Dunn, T.	Telephone call from B. Jaffe re: deposit not collected by purchaser as yet;	.10 hrs
23-May-18	Dunn, T.	Receiving e-mail from M. Manchanda re: timing for service;	.05 hrs
23-May-18	Moses, R.	Review Receiver's Report;	.25 hrs
23-May-18	Moses, R.	Prepare correspondence to M. Manchanda re Receiver's Report;	.05 hrs
24-May-18	Dunn, T.	Receiving e-mail from R. Moses;	.05 hrs
24-May-18	Moses, R.	Telephone call and exchange various communications with M. Manchanda re Motion;	.20 hrs
25-May-18	Dunn, T.	Telephone call from R. Moses re: service list and other matter issues;	.10 hrs
25-May-18	Moses, R.	Engaged drafting Notice of Motion, Ancillary Order and finalizing Motion Record;	.50 hrs
25-May-18	Moses, R.	Exchange correspondence with M. Manchanda, et al re Receiver's Motion;	.10 hrs
25-May-18	Moses, R.	Engaged re service of Receiver's Motion Record;	.05 hrs
25-May-18	Moses, R.	Receipt of correspondence from P. Graham re Receiver's Motion;	.05 hrs
25-May-18	Cavarzan, C.	Revise and finalize service list;	.40 hrs
25-May-18	Cavarzan, C.	Compile motion record;	1.50 hrs
25-May-18	Cavarzan, C.	Prepare communications to service list re motion record;	.30 hrs
25-May-18	Cavarzan, C.	Prepare affidavit of service;	.30 hrs
25-May-18	Cavarzan, C.	Serve motion record;	1.00 hrs
25-May-18	Cavarzan, C.	Prepare communications to agent re filing motion record;	.20 hrs
25-May-18	Cavarzan, C.	Revise notice of motion;	.40 hrs
28-May-18	Moses, R.	Confirmation of Motion Record filed;	.05 hrs
28-May-18	Moses, R.	Exchange correspondence with M. Manchanda re Royal Bank's Motion;	.05 hrs
28-May-18	Cavarzan, C.	Receipt of confirmation from agent re motion record filed with Court; revise approval and vesting order;	.30 hrs



FILE NUMBER 4109084

29-May-18	Dunn, T.	Exchange e-mails with R. Moses and M. Manchanda re: counsel for Gazarussos;	.10 hrs
29-May-18	Dunn, T.	Drafting e-mail to J. Farber re: closing documents;	.05 hrs
29-May-18	Dunn, T.	Revising closing agenda and closing documents;	.20 hrs
29-May-18	Moses, R.	Exchange correspondence with M. Manchanda re service issues;	.05 hrs
29-May-18	Moses, R.	Receipt and review of correspondence from T. Hodgins and exchange correspondence with G. Phoenix re service issues;	.05 hrs
31-May-18	Dunn, T.	Receiving e-mail from R. Hayes re: comments on closing documents;	.05 hrs
31-May-18	Dunn, T.	Reviewing proposed amendments to closing documents;	.15 hrs
31-May-18	Dunn, T.	Drafting e-mail to R. Hayes;	.05 hrs
31-May-18	Moses, R.	Receipt of correspondence from G. Phoenix;	.05 hrs
1-Jun-18	Dunn, T.	Drafting e-mail to R. Hayes and V. DaRe re: comments on his proposed amendments to closing documents;	.10 hrs
1-Jun-18	Moses, R.	Engaged re service on A. & J. Gazzaruso;	.15 hrs
1-Jun-18	Cavarzan, C.	Obtain internet searches re A. and J. Gazzaruso re addresses for service;	.30 hrs
1-Jun-18	Cavarzan, C.	Compile and serve motion record on A. and J. Gazzaruso; prepare affidavit of service;	.70 hrs
4-Jun-18	Dunn, T.	Meeting with R. Moses and telephone call to G. Phoenix re: position of CFG and Gazzarusos; telephone call from G. Phoenix re: confirmation that Gazzarusos are aware of motion and not attending; telephone call to R. Moses re: same;	.25 hrs
4-Jun-18	Dunn, T.	Telephone call to R. Moses; receiving and reviewing revised Order;	.15 hrs
4-Jun-18	Dunn, T.	Receiving e-mail from V. DaRe re: AVO;	.05 hrs
4-Jun-18	Moses, R.	Engaged in finalizing approval and vesting Order and ancillary Order; telephone conference with G. Phoenix re service and position on motion; prepare correspondence to all parties re draft Orders; telephone conference with M. Manchanda re draft Order;	.30 hrs
5-Jun-18	Dunn, T.	Telephone call from R. Hayes; receiving e-mail from R. Hayes re: further comments on closing documents;	.10 hrs
5-Jun-18	Dunn, T.	Drafting e-mail to R. Hayes re: concerns with language of premises indemnity; receiving e-mail from R. Hayes;	.10 hrs
5-Jun-18	Dunn, T.	Telephone call to R. Hayes re: indemnity language;	.10 hrs
5-Jun-18	Dunn, T.	Exchange e-mails with M. Manchanda re: closing documents execution etc.;	.10 hrs



FILE NUMBER 4109084

5-Jun-18	Dunn, T.	Drafting e-mail to M. Manchanda re: closing documents to sign; drafting follow up e-mail to R. Hayes re: has purchaser agreed to closing document language;	.10 hrs
5-Jun-18	Dunn, T.	Drafting e-mail to M. Manchanda re: closing documents; telephone call to M. Manchanda;	.10 hrs
5-Jun-18	Dunn, T.	Attend conference call with M. Manchanda and R. Hayes re: purchase price allocation issues and reviewing closing documents;	.15 hrs
5-Jun-18	Dunn, T.	Receiving e-mail from M. Manchanda re: purchase price allocation and drafting e-mail to R. Hayes re: same;	.10 hrs
5-Jun-18	Moses, R.	Prepare for Motion;	.20 hrs
5-Jun-18	Moses, R.	Attend before Justice McEwen re Approval and Vesting Order and Ancillary Order;	.75 hrs
5-Jun-18	Moses, R.	Engaged re service of Order and exchange correspondence with J. Farber re Orders;	.10 hrs
5-Jun-18	Pearlstein, S.	Redraft Agreement of Purchase and Sale; email to Gennis;	.65 hrs
5-Jun-18	Cavarzan, C.	Blackline and compile orders for hearing;	.30 hrs
5-Jun-18	Cavarzan, C.	Prepare correspondence to service list re endorsement and orders of Justice McEwen;	.20 hrs
5-Jun-18	Cavarzan, C.	Serve endorsement and orders; prepare affidavit of service;	.60 hrs
6-Jun-18	Dunn, T.	Receiving e-mail from R. Hayes and reviewing closing documents;	.15 hrs
6-Jun-18	Dunn, T.	Exchange e-mails with R. Hayes and M. Manchanda re: allocation of purchase price; exchange e-mails with M. McIntosh re: confirmation of allocation and confirmation of global sale;	.20 hrs
6-Jun-18	Dunn, T.	Drafting e-mail to M. Manchanda re: follow up on whether original real estate purchaser picked up deposit cheque for Mr. Wong;	.05 hrs
6-Jun-18	Dunn, T.	Drafting e-mail to R. Hayes re: closing documents and amendment to agenda; drafting e-mail to M. Manchanda re: same; receiving e-mail from M. Manchanda re: logistics of closing;	.15 hrs
7-Jun-18	Dunn, T.	Drafting e-mail to R. Hayes re: executed closing documents;	.05 hrs
7-Jun-18	Dunn, T.	Telephone call from M. Manchanda re: closing documents and logistics;	.10 hrs
7-Jun-18	Dunn, T.	Drafting e-mails with R. Hayes re: execution of closing documents and amendments to Officer's Certificate;	.10 hrs
7-Jun-18	Dunn, T.	Exchange e-mails with R. Hayes re: status of closing funds;	.10 hrs
7-Jun-18	Dunn, T.	Exchange e-mails with M. Manchanda re: service list and R. Dodick;	.10 hrs
7-Jun-18	Dunn, T.	Receiving e-mail from R. Dodick re: request for R&D;	.05 hrs

7-Jun-18	Dunn, T.	Exchange e-mails with R. Hayes re: closing documents and timing for closing;	.10 hrs
8-Jun-18	Dunn, T.	Drafting e-mail to R. Dodick re: service of court materials;	.05 hrs
8-Jun-18	Dunn, T.	Exchange e-mails with R. Hayes re: closing logistics;	.10 hrs
8-Jun-18	Dunn, T.	Receiving e-mail from R. Dodick re: comments on court materials and future distribution and telephone call from M. Manchanda re: same;	.20 hrs
8-Jun-18	Dunn, T.	Telephone call to M. Manchanda re: receipt of wire transfer, amendment to Receipt and Receiver's Certificate and drafting e-mail to R. Hayes re: same;	.20 hrs
8-Jun-18	Dunn, T.	Exchange e-mails with M. Manchanda re: executed closing documents;	.10 hrs
8-Jun-18	Dunn, T.	Drafting e-mail to R. Hayes re: delivery of receipt and Receiver's Certificate;	.05 hrs
8-Jun-18	Dunn, T.	Receiving e-mail from R. Hayes re: receipt of Receipt and Receiver's Certificate; drafting e-mail to S. McFarlane re: filing of Receiver's Certificate;	.10 hrs
9-Jun-18	Dunn, T.	Drafting e-mail to R. Dodick;	.15 hrs
11-Jun-18	Dunn, T.	Drafting e-mail to M. Manchanda re: response to R. Dodick;	.05 hrs
11-Jun-18	Dunn, T.	Telephone call from M. Manchanda re: environmental issues at real property; revising e-mail to R. Dodick;	.20 hrs
12-Jun-18	Dunn, T.	Drafting e-mail to M. Manchanda re: purchase funds;	.10 hrs
13-Jun-18	Mcfarlane, S.	Pleadings - File Receiver's Certificate;	.30 hrs
18-Jun-18	Dunn, T.	Telephone call from M. Manchanda re: insurance on building expires on June 21, 2018; reviewing APA re: insurance issues;	.15 hrs
18-Jun-18	Dunn, T.	Telephone call to M. Manchanda re: insurance equipment issued; drafting e-mail to M. Manchanda re: insurance obligations on purchaser;	.10 hrs
18-Jun-18	Dunn, T.	Receiving e-mail from M. Manchanda re: insurance issues;	.05 hrs
16-Jul-18	Dunn, T.	Reviewing outstanding issues;	.05 hrs
20-Jul-18	Dunn, T.	Telephone call to M. Manchanda re: removal deadline and status of environmental;	.15 hrs
24-Jul-18	Dunn, T.	Receiving e-mails from K. Preston re: status of sale etc.; telephone call to K. Preston re: same;	.10 hrs
24-Jul-18	Dunn, T.	Receiving e-mail from M. Manchanda re: request by Maynard to stay an extension 2-3 weeks;	.05 hrs
25-Jul-18	Kallish, K.	Telephone conference with Mukul and draft email for him to send to Maynards re request for additional time to remain on premises;	.30 hrs



25-Jul-18	Dunn, T.	Exchange e-mails with K. Kallish re: request by purchaser for further time at the premises and receiving e-mail from M. Manchanda re: same;	.10 hrs
8-Aug-18	Kallish, K.	Consider email correspondence between Receiver and Maynards re equipment removal and vacating premises;	.25 hrs
8-Aug-18	Dunn, T.	Drafting e-mail to M. Manchanda re: follow up on environmental inspection results;	.05 hrs
8-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: Altech report and consider next steps;	.10 hrs
8-Aug-18	Dunn, T.	Receiving e-mail from M. McIntosh re: removal of last machine not possible until end of next week;	.05 hrs
8-Aug-18	Dunn, T.	Telephone call from M. Manchanda re: position of receiver on equipment removal and next steps;	.15 hrs
8-Aug-18	Dunn, T.	Receiving e-mails from M. McIntosh and M. Manchanda re: removal logistics and timing;	.10 hrs
14-Aug-18	Dunn, T.	Telephone call from M. Manchanda re: items left by Maynards; telephone call to M. Manchanda re: same;	.10 hrs
15-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: debris left at premises etc.; telephone call to M. Manchanda re: same; reviewing pictures of site and drafting letter to counsel for purchaser re: debris;	.35 hrs
15-Aug-18	Dunn, T.	Drafting letter to R. Hayes re: clean-up issue and breach of agreement by purchaser; drafting e-mail to M. Manchanda re: same;	.05 hrs
16-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: Maynards clean-up efforts;	.10 hrs
17-Aug-18	Kallish, K.	Email correspondence with Maynards counsel re removal of equipment and condition of premises;	.10 hrs
17-Aug-18	Dunn, T.	Receiving e-mail from M. Manchanda and reviewing correspondence from M. McIntosh re: delay in equipment removal; telephone call from M. Manchanda re: same; drafting e-mail to M. Manchanda;	.15 hrs
17-Aug-18	Dunn, T.	Receiving e-mail from M. Manchanda re: rental cost required; telephone call to M. Manchanda re: same; telephone call to J. Farber re: position of receiver;	.25 hrs
17-Aug-18	Dunn, T.	Drafting e-mail to J. Farber re: receiver requires monetary compensation;	.10 hrs
17-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: need confirmation of payment from Maynards; exchange e-mails with J. Farber re: same;	.20 hrs
17-Aug-18	Dunn, T.	Exchange series of e-mails with J. Farber re: default by Maynards; exchange e-mails with M. Manchanda re: clean-up issues;	.20 hrs

17-Aug-18	Dunn, T.	Exchange e-mails with J. Farber; telephone calls from and to M. Manchanda; telephone call to J. Farber;	.30 hrs
17-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: dispute over clean-up etc.;	.10 hrs
17-Aug-18	Dunn, T.	Telephone call from M. Manchanda re: discussion with M. McIntosh; drafting e-mail to J. Farber re: same;	.15 hrs
20-Aug-18	Dunn, T.	Drafting e-mail to M. Manchanda re: follow up on clean-up and equipment removal;	.05 hrs
21-Aug-18	Dunn, T.	Exchange e-mails with M. Manchanda re: confirmation that equipment and debris have been removed;	.10 hrs
28-Aug-18	Dunn, T.	Drafting e-mail to M. Manchanda re: environmental report;	.05 hrs
12-Sep-18	Dunn, T.	Drafting follow up e-mail to M. Manchanda re: environmental report;	.05 hrs
12-Sep-18	Dunn, T.	Exchange e-mails with M. Manchanda;	.05 hrs
19-Sep-18	Dunn, T.	Exchange e-mails with M. Manchanda re: requested release of environmental report to owner of debtor; telephone calls from and to M. Manchanda re: environmental reports;	.25 hrs
19-Sep-18	Dunn, T.	Receiving e-mail from M. Manchanda and reviewing Environmental Delineation reports; drafting e-mail to S. Pearlstein re: same;	.35 hrs
20-Sep-18	Kallish, K.	Meeting with T.R. Dunn re environmental issues;	.15 hrs
20-Sep-18	Dunn, T.	Drafting e-mail to S. Pearlstein re: environmental reports;	.05 hrs
20-Sep-18	Dunn, T.	Exchange e-mails with M. Manchanda; meeting with K. Kallish re: environmental reports and distribution issues associated with same; telephone call to M. Manchanda;	.30 hrs
21-Sep-18	Kallish, K.	Telephone conference with Receiver re environmental issue;	.15 hrs
21-Sep-18	Dunn, T.	Exchange e-mails with S. Pearlstein re: release of environmental reports;	.10 hrs
21-Sep-18	Dunn, T.	Telephone calls from and to M. Manchanda re: environmental reports;	.15 hrs
25-Sep-18	Kallish, K.	Telephone conference with Receiver;	.15 hrs
1-Oct-18	Dunn, T.	Receiving e-mail from M. Manchanda re: second opinion on environmental issues; drafting e-mail to M. Manchanda re: same;	.10 hrs
22-Oct-18	Dunn, T.	Receiving e-mail from M. Manchanda re: environmental reports;	.05 hrs
22-Oct-18	Dunn, T.	Exchange e-mails with M. Manchanda re: environmental issues;	.10 hrs
23-Oct-18	Dunn, T.	Reviewing environmental reports and drafting e-mail to M. Manchanda re: same; receiving e-mail from M. Manchanda re: same;	.20 hrs



12-Dec-18	Dunn, T.	Exchange e-mails with M. Manchanda re: distribution of environmental reports;	.20 hrs
21-Dec-18	Dunn, T.	Exchange e-mails with M. Manchanda;	.10 hrs
18-Jan-19	Dunn, T.	Drafting follow up e-mail to M. Manchanda re: environmental status;	.10 hrs
21-Jan-19	Dunn, T.	Receiving e-mail from M. Manchanda re: Pinchin report and views on remediation;	.10 hrs
22-Jan-19	Dunn, T.	Receiving e-mail from M. Manchanda;	.10 hrs
18-Mar-19	Dunn, T.	Reviewing file re: enforcement status and consider NOS with discharge of receiver;	.10 hrs
18-Mar-19	Moses, R.	Telephone call and exchange correspondence with M. Manchanda re discharge of Receiver;	.40 hrs
9-Apr-19	Dunn, T.	Telephone call from R. Rosenblatt; meeting with R. Rosenblatt;	.80 hrs
18-Apr-19	Dunn, T.	Receiving e-mail from M. Manchanda re: receiver discharge and environmental issues;	.10 hrs
18-Apr-19	Dunn, T.	Drafting e-mail to M. Manchanda re: environmental liability issues; research BIA re: same;	.50 hrs
18-Apr-19	Dunn, T.	Telephone call to M. Manchanda re: discharge and priorities issues;	.30 hrs
18-Apr-19	Dunn, T.	Exchange e-mails with M. Manchanda re: requested information from RBC;	.10 hrs
21-Apr-19	Dunn, T.	Reviewing BIA s. 14.06 re: environmental issues and drafting e-mail to M. Manchanda re: discharge issues etc.;	.80 hrs
22-Apr-19	Dunn, T.	Revising e-mail to M. Manchanda re: s.14.06 liability issues;	.20 hrs
22-Apr-19	Dunn, T.	Exchange e-mails with M. Manchanda re: assignment of rights issues;	.20 hrs
22-Apr-19	Dunn, T.	Drafting e-mail to R. Rosenblatt and R. Molson re: ability of receiver to assign rights to sue previous environmental consultant;	.10 hrs
22-Apr-19	Dunn, T.	Receiving e-mail from R. Molson and telephone call to R. Molson; receiving e-mail from R. Moses;	.30 hrs
23-Apr-19	Dunn, T.	Consider assignment rights and next steps;	.30 hrs
25-Apr-19	Dunn, T.	Reviewing assignment issue;	.10 hrs
26-Apr-19	Dunn, T.	Telephone call from R. Rosenblatt;	.10 hrs
29-Apr-19	Dunn, T.	Exchange e-mails with M. Manchanda and telephone call from R. Moses;	.20 hrs
30-Apr-19	Dunn, T.	Telephone call to M. Manchanda re: assignment of right issue and options;	.20 hrs

1-May-19	Dunn, T.	Reviewing Appointment Order re: assignment of rights; drafting e-mail to M. Manchanda re: position on assignment of choses in action;	.30 hrs
2-May-19	Dunn, T.	Receiving e-mail from R. Dodick re: enquiry re: environmental condition of property;	.10 hrs
2-May-19	Dunn, T.	Receiving e-mail from M. Manchanda re: discharge issues;	.10 hrs
7-May-19	Dunn, T.	Receiving e-mails from R. Dodick and M. Manchanda re: status of environmental analysis;	.20 hrs
10-May-19	Kallish, K.	Review material from Receiver re environmental issues and next steps - email correspondence with R.M. Rosenblatt;	1.00 hrs
14-May-19	Kallish, K.	Email correspondence with Receiver re discharge;	.20 hrs
14-May-19	Dunn, T.	Consider potential claimants re: environmental contamination and e-mail correspondence re: same; consider potential environmental claim; e-mail correspondence with M. Manchanda re: environmental contamination and consider next steps;	.60 hrs
15-May-19	Rosenblatt, R.	Meeting with T. Dunn and K. Kallish; Review potential liability and "conflict" with Receiver;	1.50 hrs
15-May-19	Kallish, K.	Consider Receiver position on discharge and next steps; email correspondence with Receiver and lengthy telephone conference with Receiver re next steps;	1.30 hrs
15-May-19	Dunn, T.	E-mail correspondence with M. Manchanda re: environmental issues; consider environmental liability issues and potential liability of premises environmental contamination etc.; consider Altech report and Reliance letter and discuss environmental issues with receiver;	.90 hrs
16-May-19	Dunn, T.	Instructions from receiver to obtain discharge and reviewing next steps; consider discharge logistics and security opinion re: RBC security;	.60 hrs
16-May-19	Dunn, T.	Reviewing bank security, related searches and documents and drafting preliminary security opinion;	.80 hrs
17-May-19	Dunn, T.	Consider discharge document and opinion;	.10 hrs
17-May-19	Moses, R.	Exchange correspondence with A. Anissimova re Hearing Date;	.20 hrs
17-May-19	Cavarzan, C.	Prepare Commercial List hearing request; communication to Court re motion date;	.20 hrs
19-May-19	Dunn, T.	Consider and preparing security opinion re: Toronto Limited and Toronto Inc. and reviewing relevant corporate and other searches etc.;	.80 hrs
22-May-19	Dunn, T.	E-mail correspondence with K. Preston re: RBC loan agreements; e-mail correspondence with counsel for Bank and Bank re: loan documents relied upon; e-mail correspondence with M. Manchanda re: opinion on security;	.40 hrs



FILE NUMBER 4109084

Our Fee:		15,244.00
GST/HST:		1,981.72
Total Fees and GST/HST:		<u>\$17,225.72</u>

Disbursements:

Agent Service/Filing/Registration Fees/Reports	128.00	
Agent Service/Filing/Registration Fees/Reports	24.00	
Black Binders/Binding	20.00	
Deliveries	55.48	
Issue And File Writ	80.00	
Meals	86.16	
Photocopy/Document Impression	169.12	
Postage Charges/Registered Mail	5.34	
Search Bankruptcy - Superintendent of Bankruptcy	19.20	
Search PPSA	30.40	
Search Sec. 427 of Bank Act	22.40	
Total Disbursements:	<u>\$640.10</u>	
GST/HST on taxable disbursements:	83.21	
	<u>\$723.31</u>	\$723.31

TOTAL DUE ON THIS ACCOUNT:\$17,949.03



PRE-BILL SUMMARY INFORMATION

Name	Professional Category	Area of Legal Expertise	Rate Per Hour	Region	Total Hours	Total Value
Rosenblatt, R.	Senior Partner	REAL ESTATE	450.00	Tor.	1.50	\$675.00
Kallish, K.	Senior Partner	BANKRUPTCY	495.00	Tor.	3.60	\$1,782.00
Dunn, T.	Senior Partner	BANKRUPTCY	495.00	Tor.	20.35	\$10,073.25
Moses, R.	Junior Partner	LITIGATION	475.00	Tor.	0.60	\$285.00
Moses, R.	Junior Partner	LITIGATION	425.00	Tor.	2.95	\$1,253.75
Pearlstein, S.	Senior Partner	REAL ESTATE	450.00	Tor.	0.65	\$292.50
McFarlane, S.	Clerk-Liti	LITI. CLERKS	150.00	Tor.	0.30	\$45.00
Cavarzan, C.	Clerk-Liti	LITI. CLERKS	125.00	Tor.	6.70	\$837.50
Totals:					36.7	\$15,244.00

629



MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

IN ACCOUNT WITH
DATE 23-May-19
FILE NUMBER 4109084
GST/HST Reg. # 11943 7556 RT
INVOICE # 411404

REMITTANCE PAGE

PERSONAL AND CONFIDENTIAL

msi Spergel Inc.
505 Consumers Road, Suite 200
Toronto, ON M2J 4V8
Attn: Mukul Manchanda

For professional services rendered in connection with the above-noted matter.

Our Fees	15,244.00
GST/HST	1,981.72
Disbursements	640.10
GST/HST on taxable disbursements	83.21
TOTAL AMOUNT DUE ON THIS ACCOUNT	\$17,949.03

For payment by wire transfer requiring our banking information please contact Accounts Receivable at (416) 369-4328.

BETWEEN

ROYAL BANK OF CANADA
Applicant

-and-

TORONTO MACHINE & TOOL COMPANY LIMITED, et al
Respondents
Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

AFFIDAVIT OF TIMOTHY R. DUNN

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

Rachel Moses (LSUC# 42081V)
rmoses@mindengross.com

Tel: 416-369-4115
Fax: 416-864-9223

Lawyers for the Receiver,
msi Spergel inc.

(File No. 4109084)

APPENDIX “12”

**TO SECOND REPORT
OF THE RECEIVER**

District of Ontario
Division No. 09 - Toronto
Court No. 31-458440
Estate No. 31-458440

631

**In the matter of the receivership of
Toronto Machine & Tool Inc.
of the City of Toronto, in the Province of Ontario
Interim Statement of Receipts and Disbursements
As at May 22, 2019**

RECEIPTS

1. Asset Realization		
Cash in bank	\$ 44,234.20	
Cash on hand	209.91	
Machinery & equipment	105,000.00	
Accounts receivable	373,359.84	
Sale of inventory	<u>225,132.21</u>	\$ 747,936.16
2. Miscellaneous		
HST collected	42,917.24	
Interest allocation	<u>2,680.00</u>	<u>45,597.24</u>

TOTAL RECEIPTS

793,533.40

DISBURSEMENTS

3. Fees Paid		
To official receiver	<u>70.00</u>	70.00
4. Legal fees and legal services		
HST on legal fees	<u>4,330.94</u>	4,330.94
5. Federal and Provincial taxes		
HST paid on disbursements exclusive of fees	661.27	
HST on Receiver/Agent's Fees	<u>7,837.23</u>	8,498.50
6. Miscellaneous		
Casual labour	2,677.50	
Purchases	1,152.77	
Search Fees	74.60	
Bank charges	105.00	
Travel	1,442.59	
GST/HST remitted	32,237.80	
Courier	100.80	
Change of locks	812.50	
Utilities	2,020.95	
Redirection of mail	161.65	
Legal fees/disbursements	33,314.92	
Receiver's fees and costs	60,286.25	
Ascend License Fee	275.00	
HST on Ascend License Fee	<u>35.75</u>	134,698.08

TOTAL DISBURSEMENTS

147,597.52

Net Receipts over Disbursements

\$ 645,935.88

632

District of Ontario
 Division No. 09 - Toronto
 Court No. 31-458441
 Estate No. 31-458441

**In the matter of the receivership of
 Toronto Machine & Tool Company Limited
 of the City of Scarborough, in the Province of Ontario
 Interim Statement of Receipts and Disbursements
 As at May 22, 2019**

RECEIPTS

1. Asset Realization		
Cash in bank	\$ 6,177.52	
Machinery & equipment	<u>650,000.00</u>	\$ 656,177.52
2. Miscellaneous		
Advance from secured creditors	30,000.00	
HST collected	<u>84,500.00</u>	114,500.00
TOTAL RECEIPTS		<u><u>770,677.52</u></u>

DISBURSEMENTS

3. Fees Paid		
To official receiver	<u>70.00</u>	70.00
4. Other advertising	<u>1,630.77</u>	1,630.77
5. Premium		
Insurance	<u>61,904.07</u>	61,904.07
6. Legal fees and legal services		
HST on legal fees	<u>4,128.00</u>	4,128.00
7. Federal and Provincial taxes		
HST paid on disbursements exclusive of fees	32,381.95	
HST on Receiver/Agent's Fees	<u>9,446.00</u>	41,827.95
8. Miscellaneous		
Search fees	24.00	
Bank charges	105.00	
GST/HST remitted	69,652.77	
Courier & travel	183.28	
Security	37,917.92	
Utilities	76,593.63	
Repairs & maintenance	26,300.00	
Legal fees/disbursements	32,041.17	
Appraisal fees	16,950.00	
Receiver's fees and costs	72,661.50	
Ascend License Fee	275.00	
Environmental consultants fees	95,547.50	
HST on Ascend License Fee	<u>35.75</u>	428,287.52
TOTAL DISBURSEMENTS		<u><u>537,848.31</u></u>
Net receipts over disbursements		<u><u>\$ 232,829.21</u></u>

APPENDIX “13”

**TO SECOND REPORT
OF THE RECEIVER**

633
**Facsimile /
Bélinographe**

TORONTO-CENTRE TAX SERVICES OFFICE 1 Front St W- Toronto, ON M5J 2X6 Facsimile: (416) 954-6411 Voice Mail: (416) 954-4568	F T. Smith R Bankruptcy O Insolvency M Unit Revenue Collections Division
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DATE: March 23, 2018	STATUS URGENT
TO: MSI SPERGEL INC.	<input checked="" type="checkbox"/> FAX ONLY <input type="checkbox"/> FAX & MAIL
ATT:	<input type="checkbox"/> REPLY ASAP <input type="checkbox"/> COMMENTS
FAX: 416 494-7199	PAGES: 6 TO FOLLOW

RE: TORONTO MACHINE & TOOL INC.

Please find the attached:

Claim letter for RP and RT accounts

Thank you,

Theresa Smith

Canada

CONFIDENTIALITY CAUTION:

This message is intended for the use of the individual or entity to which it is addressed and may contain information that is privileged and confidential.

If the reader is not the intended recipient, or the employee or agent responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution, copying or other use of this communication is strictly prohibited.

If you have received any communication in error, please notify us immediately at the above-noted telephone number and kindly return the message to us at the above-noted address.

Tax Centre
Toronto ON M5J 2X6

March 23, 2018

TORONTO MACHINE & TOOL INC.
C/O MSI SPERGEL INC.
200-505 CONSUMERS ROAD
NORTH YORK ON M2J 4V8

Dear Sir or Madam:

Re: TORONTO MACHINE & TOOL INC.
Account number: 81753 5727 RP0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$494,848.09.

Particulars of this liability are as follows:

Date of assessment	11/10/2017
Tax deductions:	\$157,103.36
CPP:	\$1,661.00
EI:	\$29,360.72
Penalties and interest:	\$33,220.89
Total:	\$221,345.97

Date of assessment	30/01/2018
Tax deductions:	\$95,083.87
CPP:	\$30,886.88
EI:	\$11,720.90
Penalties and interest:	\$24,437.03
Total:	\$162,128.68

Date of assessment	21/02/2018
Tax deductions:	\$0.00
CPP:	\$0.00
EI:	\$0.00
Penalties and interest:	\$517.86
Total:	\$517.86

Date of assessment	19/03/2018
Tax deductions:	\$66,458.96

.../2

National Insolvency Office
1 Front Street West
2nd Floor Suite 100
Toronto ON M5J 2X6Local: 416-954-4568
Fax: 416-954-6411
Web site: canada.ca/taxes

CPP:	\$0.00
EI:	\$0.00
Penalties and interest:	\$584.90
Total:	\$67,043.86

Date of assessment	19/03/2018
Tax deductions:	\$23,900.67
CPP:	\$11,019.12
EI:	\$4,972.68
Penalties and interest:	\$3,919.25
Total:	\$43,811.72

Grand total:	\$494,848.09
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Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of TORONTO MACHINE & TOOL INC. in receivership.

Federal income tax:	\$255,632.46
Provincial income tax:	\$86,914.40
CPP employee portion:	\$22,614.00
EI employee portion:	\$19,189.29

Grand total:	\$384,350.15
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Payment for the total amount of this trust, namely \$384,350.15 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$110,497.94 will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

.../3

If you require further information, please contact the undersigned at 416 954-4568.

Yours truly,



Theresa Smith
Collections Officer



Tax Centre
Toronto ON M5J 2X6

March 23, 2018

TORONTO MACHINE & TOOL INC.
C/O MSI SPERGEL INC.
200 - 505 CONSUMERS RD
NORTH YORK ON M2J 4V8

Account Number
81753 5727 RT0001

Dear Sir or Madam:

Re: TORONTO MACHINE & TOOL INC.
Account number: 81753 5727 RT0001

We have been advised that you have been appointed as receiver for the above-named. At present, there is indebtedness to Canada Revenue Agency (CRA) for source deductions amounting to \$147,010.10.

Particulars of this liability are as follows:

Date of assessment (DD/MM/YYYY)	06/03/2018
Tax deductions:	\$6,033.87
Penalties and interest:	\$0.00
Total:	\$6,033.87
Date of assessment (DD/MM/YYYY)	26/02/2018
Tax deductions:	\$21,288.62
Penalties and interest:	\$2.92
Total:	\$21,291.54
Date of assessment (DD/MM/YYYY)	18/01/2018
Tax deductions:	\$254.18
Penalties and interest:	\$2.54
Total:	\$256.72
Date of assessment (DD/MM/YYYY)	28/02/2018
Tax deductions:	\$15,915.35
Penalties and interest:	\$0.00
Total:	\$15,915.35
Date of assessment (DD/MM/YYYY)	21/11/2017
Tax deductions:	\$30,872.00
Penalties and interest:	\$33.85

.../2



National Insolvency Office
1 Front Street West
2nd Floor Suite 100
Toronto ON M5J 2X6

Local: 416-954-4568
Fax: 416-954-6411
Web site: canada.ca/taxes

Total:	\$30,905.85
Date of assessment (DD/MM/YYYY)	31/10/2017
Tax deductions:	\$20,277.92
Penalties and interest:	\$313.48
Total:	\$20,591.40
Date of assessment	29/09/2017
Tax deductions:	\$11,721.13
Penalties and interest:	\$231.86
Total:	\$11,952.99
Date of assessment (DD/MM/YYYY)	16/08/2017
Tax deductions:	\$20,651.72
Penalties and interest:	\$495.23
Total:	\$21,146.95
Date of assessment (DD/MM/YYYY)	31/07/2017
Tax deductions:	\$18,417.45
Penalties and interest:	\$497.98
Total:	\$18,915.43
Grand total:	\$147,010.10

Pursuant to the provisions of subsection 227(4) of the Income Tax Act (ITA), subsection 23(3) of the Canada Pension Plan (CPP), subsection 57(2) of the Unemployment Insurance Act (UIA), subsection 86(2) of the Employment Insurance Act (EIA), the following amounts, which are included in the above totals, are trust funds and form no part of the property, business, or estate of TORONTO MACHINE & TOOL INC. in receivership.

Total: \$145,435.16

Payment for the total amount of this trust, namely \$145,435.16 should be made to the Receiver General out of the realization of any property that is subject to these statutory trusts in priority to all other creditors. Please forward payment by return mail. In the event this is not possible, please indicate when payment will be forthcoming.

Please advise when payment of the remaining balance of \$1,574.94 will be forthcoming. Your attention is drawn to section 159 of the ITA, subsection 23(5) of the CPP, subsection 57(4.1) of the UIA and subsection 86(4) of the EIA.

This letter also serves as notice that should payment be made for any amount described in subsection 153(1) of the ITA for periods prior or subsequent to your appointment, tax

.../3

deductions must be withheld and remitted in accordance with this subsection and Income Tax Regulations 101 and 108. Your attention is also directed to section 3 of the Unemployment Insurance (Collection of Premiums) Regulations, section 5 of the EIA and section 8 of the Canada Pension Plan Regulations.

If you require further information, please contact the undersigned at 416 954-4568.

Yours truly,



Theresa Smith
Collections Officer

APPENDIX “14”

**TO SECOND REPORT
OF THE RECEIVER**



Employment and
Social Development Canada

Emploi et
Développement social Canada

RM 606, 875 CHEMIN HERON ROAD
6IEME ÉTAGE, SALLE 606, 6TH FL
OTTAWA ON K1A 1A2

Eileen
AATOMT-R

640

027832

MSI SPERGEL INC.
505 CONSUMERS ROAD, SUITE 201
NORTH YORK, ON M2J 4V8

MAY 13 2019

Page 1 of 1



Employment and
Social Development Canada

Emploi et
Développement social Canada

Please retain this portion
Veuillez s.v.p. conserver cette partie

Financial Services / Services financiers
Recovery Officer / Agent de recouvrement: 06474
() -
(888) 441-6982

PAYMENT OFFICE / BUREAU DE PAIEMENT
Trustee Cheque Processing ESDC
PO Box 3344, Stn Bureau-Chef
Matane QC G4W 0K6

STATEMENT OF ACCOUNT(S) / RELEVÉ DE COMPTE(S)

Name Nom MSI SPERGEL INC.	Client ID Id. du client 31-458440YY	Statement Date Date du relevé MAY 04 2019	Due Date Date d'échéance MAY 25 2019	Minimum Payment Paiement minimum 3,036.00
---------------------------------	-------------------------------------------	-------------------------------------------------	--------------------------------------------	-------------------------------------------------

Summary of Accounts / Sommaire des comptes:

Previous Balance Solde précédent	Establishments Établissements	Payments Paiements	Adjustments Ajustements	Interest Intérêt	New Balance Nouveau solde
WAGE EARNER PROTECTION PROGRAM SPRI					
50,788.60	0.00	0.00	0.00	0.00	50,788.60
WAGE EARNER PROTECTION PROGRAM UNSC					
50,399.18	0.00	0.00	0.00	0.00	50,399.18

Previous Balance Solde précédent	Establishments Établissements	Payments Paiements	Adjustments Ajustements	Interest Intérêt	Total Balance Solde Total
101,187.78	0.00	0.00	0.00	0.00	101,187.78

PLEASE SEE REVERSE FOR FURTHER DETAILS / S.V.P. VOIR AU VERSO POUR DE PLUS AMPLES RENSEIGNEMENTS



Employment and
Social Development Canada

Emploi et
Développement social Canada

31-458440YY010118778000303600

027832

Client ID Id. du client 31-458440YY	Total Balance Solde total 101,187.78	Statement Date Date du relevé MAY 04 2019	Due Date Date d'échéance MAY 25 2019	Minimum Payment Paiement minimum 3,036.00
-------------------------------------------	--------------------------------------------	-------------------------------------------------	--------------------------------------------	-------------------------------------------------



MSI SPERGEL INC.
505 CONSUMERS ROAD, SUITE 201
NORTH YORK, ON M2J 4V8

Select only one program to direct your payment
Choisissez seulement un programme afin d'orienter votre paiement

- SPRI
- UNSC

25994 900

96

APPENDIX “15”

**TO SECOND REPORT
OF THE RECEIVER**



MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

FILE NUMBER 4109084

May 23, 2019

VIA E-MAIL

msi SPERGEL INC.
505 Consumers Road
Suite 200
Toronto, Ontario
M2J 4V8

Attention: Mukul Manchanda

Dear Sirs:

Re: Security delivered by Toronto Machine & Tool Company Limited ("Toronto Limited") and Toronto Machine & Tool Inc. ("Toronto Inc.") (collectively, Toronto Limited and Toronto Inc. are sometimes referred to herein as the "Companies") to Royal Bank of Canada (the "Secured Party")

In accordance with your instructions, we have now completed our review of the Security (as hereinafter defined) delivered to the Secured Party in connection with credit facilities extended to each of Toronto Limited and Toronto Inc. by the Secured Party.

By this letter, we wish to provide to you our opinion as to the validity and enforceability of the security interests granted by each of Toronto Limited and Toronto Inc. to and in favour of the Secured Party pursuant to the Security (as hereinafter defined) (collectively, the "**Security Interests**") and individually, the "**Security Interest**") to secure the indebtedness owing by each of Toronto Limited and Toronto Inc. to the Secured Party.

Our opinions, findings and conclusions are based upon and subject to the assumptions and specific qualifications are hereinafter expressed, including, but not limited to, those expressed in Article D of this letter.

A. SECURITY

In connection with this opinion, we have reviewed:

1. a photocopy of a General Security Agreement dated October 23, 2015, executed and delivered by Toronto Limited to and in favour of the Secured Party;
2. a photocopy of a Security Agreement (Chattel Mortgage for Other Than Inventory and Consumer Goods) dated October 23, 2015, executed and delivered by Toronto Limited to and in favour of the Secured Party;
3. a collateral Charge/Mortgage of Land registered by the Secured Party against title to the real property owned by Toronto Limited and known municipally as 38 Milne Avenue, Toronto and 57 Mack Avenue, Toronto (collectively, the "**Real Property**") in the original principal amount of \$3,600,000 as Instrument No. AT4049362 (the "**Mortgage**"); and
4. a photocopy of a General Security Agreement dated October 23, 2015, executed and delivered by Toronto Inc. to and in favour of the Secured Party.

The documents identified as items 1 through 3 above are collectively referred to as the "Toronto Limited Security" and the document identified above as item 4 is referred to as the "Toronto Inc. Security" (collectively, the Toronto Limited Security and Toronto Inc. Security are referred to herein as the "**Security**")

B. SEARCHES

We have performed the usual searches, particulars of which are detailed below:

1. Corporate Search

Attached as **Schedules "A" and "B"** are summaries of the corporate searches conducted by our firm against each of the Companies as at May 17, 2019. Such schedules indicate: (i) the proper legal name; (ii) the current registered business name(s); (iii) the corporate status; (iv) the directors and officers; (v) the registered office and mailing address; and (vi) the date and jurisdiction of incorporation of each of the Companies.

2. Searches Pursuant to the *Personal Property Security Act (Ontario)* (the "**PPSA**")

We obtained a certified print-out pursuant to the provisions of the PPSA against each of Toronto Limited and Toronto Inc. effective as at May 15, 2019. Attached as **Schedules "C" and "D"** are summaries of these print-outs. Each summary describes, among other things, the file currency date of the search, particulars of each registration and, in the columns marked "**Collateral Description**" and "**Miscellaneous**", we have noted any other information apparent from the financing statements and financing change statements registered.

- 3 -

(a) Our PPSA search against Toronto Limited indicates that a registration under the PPSA was made by the Secured Party in respect of the Toronto Limited Security on August 21, 2015, under Reference File No. 709197831 and Registration No. 20150821 1045 1529 4549 (the "**Toronto Limited Registration**"). The Toronto Limited Registrations are in respect of collateral classifications noted as "Inventory", "Equipment", "Accounts", "Motor Vehicles" and "Other" personal property of the Company. The PPSA search also indicates that there are various other PPSA registrations, including an additional registration by the Secured Party, all of which were registered subsequent to the Toronto Limited Registration.

(b) Our PPSA search against Toronto Inc. indicates that a registration under the PPSA was made by the Secured Party in respect of the Toronto Inc. Security on August 21, 2015, under Reference File No. 709197327 and Registration No. 20150821 1045 1529 4498 (the "**Toronto Inc. Registration**"). The Toronto Inc. Registrations are in respect of collateral classifications noted as "Inventory", "Equipment", "Accounts", "Motor Vehicles" and "Other" personal property of the Company. The PPSA search also indicates that there are various other PPSA registrations, including an additional registration by the Secured Party, all of which were registered subsequent to the Toronto Inc. Registration.

3. Title Search

We have obtained a copy of the Parcel Register for the Real Property as at May 23, 2019 (the "**Parcel Register**").

The Parcel Register indicates that the Mortgage was registered against the Real Property in favour of the Secured Party in first position and that Toronto Limited is the registered owner.

Attached as **Schedule "E"** is a copy of the Parcel Register.

C. OPINIONS

Based solely on the foregoing, and subject to the limitations and qualifications as set out in this letter, we are of the opinion that:

1. the Security Interest created by the Toronto Limited Security constitute legal, valid and binding obligations of Toronto Limited in favour of the Secured Party, enforceable by the Secured Party in accordance with its terms; and
2. the Security Interest created by the Toronto Inc. Security constitute legal, valid and binding obligations of Toronto Limited in favour of the Secured Party, enforceable by the Secured Party in accordance with its terms.

D. LIMITATIONS AND QUALIFICATIONS OF OPINION

The foregoing opinions are subject to the following limitations, qualifications, reservations and assumptions:

1. the foregoing opinions are confined to statements of fact or matters set forth herein as existing as of the date of this opinion letter;
2. in examining and reviewing the Security, we have assumed the genuineness of the signatures and the conformity to the original of the document submitted to us as a photocopy or electronic copy and that all documents were fully completed prior to signature. To the extent that any of the Security does not require signatures, we assume that the electronic registration of such documents against title to the Real Property was effected in accordance with the instructions and to the knowledge of each of the parties affected by each such registration;
3. we have relied upon certificates of public officers as to matters of fact not stated herein to have been assumed or independently verified or established by us;
4. we have assumed the completeness, accuracy and currency of the indexes and filing systems maintained at the public offices where we have searched or enquired or have caused such searches or enquiries to be conducted and that the results of our searches and enquiries continue to be complete, accurate and current as of the date hereof;
5. we have not been provided with the Minute Book, Records, or By-laws of the Companies nor any documentation with respect thereto. Accordingly, we have assumed that the Companies are corporations duly incorporated and organized and valid and subsisting under the laws of the Province of Ontario at the time that the Security was executed and that the Companies have all necessary corporate power and authority to execute and deliver the Security;
6. we have assumed that the Security was executed and delivered in accordance with corporate authorizations current at the time of execution of same and the execution and delivery of the Security on behalf of the Companies was authorized by all necessary resolutions and other corporate actions;
7. we have assumed that the Security was executed on the dates indicated therein;
8. we have assumed that monies or other valuable consideration was advanced or given by the Secured Party to each of Toronto Limited and Toronto Inc. and that monies are, in fact, still owing by the Companies to the Secured Party with respect to such advances;
9. we have assumed that the Security Interests were intended by the Companies and the Secured Party to attach and have attached in accordance with the provisions of the PPSA;
10. we have assumed that the Security was unconditionally delivered by the Companies to the Secured Party;
11. we have assumed that the Security has not been assigned, released, discharged or otherwise impaired, either in whole or in part;

- 5 -

12. we have assumed that any financing statements and financing change statements registered respecting the Security were completed in compliance with the PPSA and the Regulations with respect thereto and copies thereof were delivered to the Company in accordance with the provisions of the PPSA;
13. we express no opinion as to right, title or interest of the Companies in any real or personal property;
14. we have assumed that the Companies do not have a legal defence for, without limitation, absence of legal capacity, fraud by or to the knowledge of the Secured Party, misrepresentation, undue influence or duress;
15. to the extent that the *Bankruptcy and Insolvency Act* (Canada) ("BIA") applies to the Security, and notwithstanding any other federal and/or provincial law, the rights of unpaid suppliers and their interest in certain goods supplied by them to a person prior to bankruptcy may rank ahead of the Security Interests in the goods supplied;
16. the binding effect and the enforceability of the Security Interests or any judgment arising out of or in connection therewith (and the priority of any rights arising thereunder) may be limited by any applicable bankruptcy, re-organization, winding up, insolvency, moratorium or other laws of general application affecting the enforcement of creditors' rights generally (including, without limitation, the *Assignments and Preferences Act* (Ontario), the *Fraudulent Conveyances Act* (Ontario) and the BIA), and is subject to general principles of equity, including the equitable or statutory powers of the Courts of Ontario and Canada to stay proceedings before them, to stay the execution of judgments and to grant relief against forfeiture;
17. no opinion is expressed with respect to the priority of the Security Interests as against any other security interests granted by the Companies to other secured parties (including, without limitation, purchase money security interests), liens (including, without limitation, construction liens and any holdbacks required to be maintained pursuant to the *Construction Lien Act* (Ontario)) or trust claims of any other creditors of the Company, and, in particular, to the existence or priority of any interest not registered or not required to be registered under any applicable legislation, whether or not referred to herein (e.g. Crown claims);
18. we express no opinion as to zoning, nor as to any title defects, irregularities, easements, encroachments, rights of way and the like as would be revealed by an up-to-date plan of survey of the Real Property;
19. title of Toronto Limited to the Real Property is subject to, among other things:
 - (a) all reservations, limitations, provisos and conditions expressed in any original grant from the Crown;

- (b) any rights of expropriation, access or use, or any other similar right, conferred to or reserved by any statute of Canada or Ontario;
 - (c) the right of any person to possession of any part of the Real Property;
 - (d) any statutory liens or levies;
 - (e) any governmental, provincial or municipal by-laws, laws, regulations or ordinances;
 - (f) any undetermined or inchoate liens and charges incidental to current construction or current operations which have not been filed or registered in accordance with applicable law or of which written notice has not at the time been duly given in accordance with applicable law or which relate to obligations not yet due or delinquent;
 - (g) any unregistered easements, rights of way or other unregistered interests or claims not disclosed by registered title; and
 - (h) any unregistered leases of the Real Property which do not require registration;
20. the enforceability of the Mortgage may be subject to the terms of any instruments or encumbrances registered on title to the Real Property in priority to the Mortgage;
21. no opinion is expressed as to whether a security interest was created in the following property:
- (a) property consisting of a receivable, license, approval, privilege, franchise, permit, lease or agreement to the extent that the terms of such property or any applicable law prohibit its assignment or require, as a condition of its assignability, a consent, approval or other authorization or registration which has not been made or given;
 - (b) permits, quotas or licenses which are held by or issued to the Company; and
 - (c) federal crown debts.
22. no opinion is expressed regarding any provision in the Security which purports to relieve a person from a liability or duty otherwise owed or to require compliance regardless of law;
23. no opinion is expressed as to the effect of those provisions of the Security which purport to allow the severance of invalid, illegal or unenforceable provisions or restricting their effect;

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24. enforcement of the rights to indemnity, contribution and waiver of contribution may be limited or voided by applicable law and may not be ordered by a court on grounds of public policy;
25. the enforceability of the Security is subject to the *Limitations Act, 2002* (Ontario), and we express no opinion as to whether a court may find that any provision of the Security will be unenforceable as an attempt to vary or exclude a limitation period under that statute;
26. we express no opinion as to the enforceability of any provision of the Security:
 - (a) which purports to waive all defences which might be available to, or constitute a discharge of the liability of the Company;
 - (b) to the extent it purports to exculpate, or provide indemnity to, the Secured Party, its agents or any receiver or receiver - manager appointed by it from liability in respect of acts or omissions which may be illegal, fraudulent or involve wilful misconduct; or
 - (c) which states that amendments or waivers of or with respect to the Security that are not in writing will not be effective;
27. to the extent that the Security purports to extend the benefit thereof to persons who are not parties to the Security, those persons may be unable to enforce that benefit;
28. we have made no searches under applicable statutes, including the *Copyright Act* (Canada), the *Patent Act* (Canada) and the *Trade-marks Act* (Canada), to confirm whether the Secured Party has made registrations that may be necessary to perfect its security interests, if any, in intellectual property of the Company;
29. we are qualified to practice law in the Province of Ontario only and, accordingly, express no opinion herein as to the laws of any jurisdiction other than the Province of Ontario and the laws of Canada applicable herein.

With respect to our assumptions referred to above, we would suggest that, at the very least, you: (i) satisfy yourself that all monies or other valuable consideration referred to in paragraph 8 above were actually advanced or given by the Secured Party to the Companies; and (ii) satisfy yourself that the Companies are still indebted to the Secured Party and the amount of such indebtedness.

E. MISCELLANEOUS

The opinions expressed herein are provided solely for the benefit of msi Spergel Inc., in its capacity as court-appointed receiver of the assets, properties and undertakings of each of Toronto Limited and Toronto Inc. and may not be used or relied upon by any other person in connection with this or any other matter.

648

- 8 -

We appreciate the opportunity to be of service to you with respect to this matter and would be pleased to answer any questions or address any concerns which you may have in relation thereto.

Yours truly,

MINDEN GROSS LLP

Minden Gross LLP

SCHEDULE "A"
Corporate Search Summary

Corporate Profile Report (as of May 21, 2019)	<p>Corporate Name: Toronto Machine & Tool Company Limited</p> <p>Former Corporate Name: N/A</p> <p>Current Business Name(s): N/A</p> <p>Expired Business Name(s): N/A</p> <p>Jurisdiction: Ontario</p> <p>Date of Amalgamation: January 1, 2014</p> <p>Corporate Status: (amalgamated with 717166 Ontario Limited)</p> <p>Directors: Active</p> <p>Officers: Dan Blum; John Christensen Dan Blum (President)</p> <p>John Christensen (Secretary)</p>
Bankruptcy/Insolvency Searches	<p>Superintendent of Bankruptcy BIA Estate Number 31-458441 – Toronto Machine & Tool Company Limited Trustee: msi Spergel Inc.</p> <p>Superior Court of Justice: CV170058764200CL Royal Bank of Canada v. Toronto Machine & Tool Company Limited et al</p> <p>Clear (as of May 17, 2019)</p> <p>Clear (as of May 17, 2019)</p> <p>Clear (as of May 17, 2019)</p> <p>See Attached</p>
Bank Act Search (s.427)	
Federal Court of Canada – Tax Liens	
Sheriff Execution Search	
PPSA	

SCHEDULE "B"
Corporate Search Summary

Corporate Profile Report (as of May 21, 2019)	Corporate Name:	Toronto Machine & Tool Inc.
	Former Corporate Name:	N/A
	Current Business Name(s):	N/A
	Expired Business Name(s):	N/A
	Jurisdiction:	Ontario
	Date of Incorporation:	June 25, 2015
	Corporate Status:	Active
	Directors:	Dan Blum
	Officers:	Dan Blum (President)
	Bankruptcy/Insolvency Searches	Superintendent of Bankruptcy BIA Estate Number 31-458440 – Toronto Machine & Tool Inc. Trustee: msi Spergel Inc.
Bank Act Search (s.427)	BIA Estate Number 31-2324294 – Toronto Machine & Tool Inc. Trustee: msi Spergel Inc. Amount: \$1,917,662	
Federal Court of Canada – Tax Liens	Superior Court of Justice: Case Number: BK18023242940031 – Toronto Machine & Tool Inc. et al Trustee: Dodiak Landau Inc.	
Sheriff Execution Search	Clear (as of May 17, 2019)	
PPSA	Clear (as of May 17, 2019)	
	See Attached	

SCHEDULE "C"
Personal Property Security Act (Ontario)
 Search Summary

Business Debtor: Toronto Machine & Tool Company Limited

File Currency Date: May 15, 2019

Secured Party	Secured Party Address	Business Debtor	File No.	Registration No.	Regist. Period	Collateral Classification	Collateral Description	Misc.
National Leasing Group Inc.	1525 Buffalo Place Winnipeg, MB R3T 1L9	Toronto Machine & Tool Inc. Toronto Machine & Tool Co. Ltd.	712688454	20151216 1240 6005 5089	6	E	All telephone system and voip of every nature and kind described in agreement number 2748017, between the secured party and the debtor, as amended from time to time, together with all attachments, accessories and substitutions.	
			712688454	20160304 1237 6005 6408			Lease Number has changed from 2748017 to	Amendment: Cancel/Rebook

- 2 -

Secured Party	Secured Party Address	Business Debtor	File No.	Registration No.	Regist. Period	Collateral Classification	Collateral Description	Misc.
John Christensen	3 Wisteria Road Toronto, ON M1R 4X7	Toronto Machine & Tool Inc.	710904618	20151016 0902 1590 5450	5	I,E,A,O	2752869	
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Company Limited	710279361	20150925 1422 1862 8368	6	A,O		
John Christensen	3 Wisteria Road Toronto, ON M1R 4X7	Toronto Machine & Tool Company Limited	709338942	20150826 1328 1590 2194	5	I,E,A,O,MVI		
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Inc.	709197327	20150821 1045 1529 4498	5	I,E,A,O,MVI		
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Company Limited	709197831	20150821 1045 1529 4549	5	I,E,A,O,MVI		

*Collateral: CG - Consumer Goods, I - Inventory, E - Equipment, A - Accounts, O - Other, MVI - Motor Vehicle Included

SCHEDULE "D"
Personal Property Security Act (Ontario)
 Search Summary

Business Debtor: Toronto Machine & Tool Inc.

File Currency Date: May 15, 2019

Secured Party	Secured Party Address	Business Debtor	File No.	Registration No.	Regist. Period	Collateral Classification	Collateral Description	Misc.
National Leasing Group Inc.	1525 Buffalo Place Winnipeg, MB R3T 1L9	Toronto Machine & Tool Inc. Toronto Machine & Tool Co. Ltd.	712688454	20151216 1240 6005 5089	6	E	All telephone system and voip of every nature and kind described in agreement number 2748017, between the secured party and the debtor, as amended from time to time, together with all attachments, accessories and substitutions.	
			712688454	20160304 1237 6005 6408			Lease Number has changed	Amendment: Cancel/Rebook

Secured Party	Secured Party Address	Business Debtor	File No.	Registration No.	Regist. Period	Collateral Classification	Collateral Description	Misc.
John Christensen	3 Wisteria Road Toronto, ON M1R 4X7	Toronto Machine & Tool Inc.	710904618	20151016 0902.1590 5450	5	I,E,A,O	from 2748017 to 2752869	
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Company Limited	710279361	20150925 1422 1862 8368	6	A,O		
John Christensen	3 Wisteria Road Toronto, ON M1R 4X7	Toronto Machine & Tool Company Limited	709338942	20150826 1328 1590 2194	5	I,E,A,O,MVI		
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Inc.	709197327	20150821 1045 1529 4498	5	I,E,A,O,MVI		
Royal Bank of Canada	36 York Mills Road, 4 th Floor Toronto, ON M2P 0A4	Toronto Machine & Tool Company Limited	709197831	20150821 1045 1529 4549	5	I,E,A,O,MVI		

*Collateral: CG - Consumer Goods, I - Inventory, E - Equipment, A - Accounts, O - Other, MVI - Motor Vehicle Included

- 3 -

SCHEDULE "E"
Parcel Register

See attached 4 pages

656

57 Mack Ave.



ServiceOntario

LAND
REGISTRY
OFFICE #66

PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

06448-0008 (LT)

PAGE 1 OF 2
PREPARED FOR karen001
ON 2019/05/23 AT 09:25:29

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PCL J-1, SEC M572 ; PT BLK J, PL M572 , PART 1 & 5 , 66R312 ; T/W ROW PT BLK J PT 6, 66R312 AS IN A47758 AND A59846; S/T ROW PT 5, 66R312 AS IN A47758 AND A59847; T/W A ROW IN COMMON WITH OTHERS ENTITLED THERETO FOR ALL PURPOSES OVER PT BLK J PL M572, BEING THE NLY 20 FT IN PERPENDICULAR WIDTH OF PT 3 66R312; S/T ROW IN FAVOUR OF ALL THOSE ENTITLED THERETO OVER THE SLY 20 FT IN PERPENDICULAR WIDTH PT 1 66R312 ; S/T A116728 SCARBOROUGH , CITY OF TORONTO

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
ABSOLUTE

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
1996/03/18

OWNERS' NAMES:
TORONTO MACHINE & TOOL COMPANY LIMITED

CAPACITY SHARE:
BENO

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTS FROM	PARTS TO	CERT/CHGD
EFFECTIVE 2006/07/29 THE NOTATION OF THE BLOCK IMPLEMENTATION DATE OF 1996/03/18 ON THIS PIN**						
WAS REPLACED WITH THE "PIN CREATION DATE" OF 1996/03/18						
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1996/03/15 **						
66R312	1959/12/30	PLAN REFERENCE				C
A116728	1961/07/17	TRANSFER EASEMENT			THE CORPORATION OF THE TOWNSHIP OF SCARBORO	C
A256117	1968/12/03	BYLAW				C
C938537	1995/03/06	TRANSFER		*** COMPLETELY DELETED ***	ARGOS PROPERTIES LTD.	
REMARKS: PLANNING ACT STATEMENTS						
C938538	1995/03/06	CHARGE		*** COMPLETELY DELETED ***	EMPRESS INVESTMENT PROPERTIES LIMITED	
C938539	1995/03/06	CHARGE		*** COMPLETELY DELETED ***	THE DARTMORE INVESTMENT GROUP INC.	
E14906	1996/06/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** EMPRESS INVESTMENT PROPERTIES LIMITED		
REMARKS: RE: C938538						
E14907	1996/06/28	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE DARTMORE INVESTMENT GROUP INC.		
REMARKS: RE: C938539						
E14908	1996/06/28	TRANSFER	\$300,000	ARGOS PROPERTIES LTD.	TORONTO MACHINE & TOOL COMPANY LIMITED	C
E20619	1996/07/30	CHARGE		*** COMPLETELY DELETED ***		

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.


ServiceOntario

 LAND
 REGISTRY
 OFFICE #66
 06448-0008 (LT)
 * CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

 PAGE 2 OF 2
 PREPARED FOR karen001
 ON 2019/05/23 AT 09:25:29

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/ CHKD
E221149	1998/12/30	CHARGE		TORONTO MACHINE & TOOL COMPANY LIMITED *** COMPLETELY DELETED *** TORONTO MACHINE & TOOL CO. LTD.	CANADIAN IMPERIAL BANK OF COMMERCE	
				CORRECTIONS: PARTY TO NAME: OF COMMERCE DELETED ON 2017/05/12 AT 10:35 BY WALSH, ASHLEY. PARTY TO NAME CHANGED FROM CANADIAN IMPERIAL BANK OF COMMERCE ON 2017/05/12 AT 10:35 BY WALSH, ASHLEY. PARTY TO NAME CHANGED FROM CANADIAN IMPERIAL BANK TO CANADIAN IMPERIAL BANK OF COMMERCE		
E229439	1999/02/17	DISCH OF CHARGE		*** COMPLETELY DELETED *** CANADIAN IMPERIAL BANK OF COMMERCE		
				REMARKS: RE: EG20619		
AT4049362	2015/10/28	CHARGE	\$3,600,000	TORONTO MACHINE & TOOL COMPANY LIMITED	ROYAL BANK OF CANADA	C
AT4049374	2015/10/28	NO ASSGN RENT GEN		TORONTO MACHINE & TOOL COMPANY LIMITED	ROYAL BANK OF CANADA	C
				REMARKS: AT4049362		
AT4049455	2015/10/28	CHARGE	\$500,000	TORONTO MACHINE & TOOL COMPANY LIMITED	CHRISTENSEN, JOHN	C
AT4566609	2017/05/12	DISCH OF CHARGE		*** COMPLETELY DELETED *** CANADIAN IMPERIAL BANK OF COMMERCE		
				REMARKS: E221149.		
AT4814708	2018/03/02	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MSI SPERGEL INC.	C
				REMARKS: APPOINTMENT OF MSI SPERGEL INC. AS RECEIVER		

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
 NOTE: ENSURE THAT YOUR PRINTOUT STATES THE TOTAL NUMBER OF PAGES AND THAT YOU HAVE PICKED THEM ALL UP.

38 Milne Ave.



ServiceOntario

LAND
REGISTRY
OFFICE #66

PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER

06448-0007 (LT)

PAGE 1 OF 2
PREPARED FOR karen001
ON 2019/05/23 AT 09:23:31

* CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PROPERTY DESCRIPTION: PCL J-2, SEC M572 ; PT BLK J, PL M572 , PART 3 , 66R312 ; T/M ROW IN COMMON WITH OTHERS ENTITLED THERETO FOR ALL PURPOSES OVER THE SLY 20 FT IN PERPENDICULAR WIDTH OF PT 1 ON SAID PL 66R312. S/T ROW FOR ALL PURPOSES OVER THE NLY 20 FT IN PERPENDICULAR WIDTH OF SAID PT 3 ON PL 66R312. ; SCARBOROUGH , CITY OF TORONTO

PROPERTY REMARKS:

ESTATE/QUALIFIER:
FEE SIMPLE
ABSOLUTE

RECENTLY:
FIRST CONVERSION FROM BOOK

PIN CREATION DATE:
1996/03/18

OWNERS' NAMES

TORONTO MACHINE & TOOL COMPANY LIMITED

CAPACITY SHARE

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
EFFECTIVE 2000/07/29 THE NOTATION OF THE "BLOCK IMPLEMENTATION DATE" OF 1996/03/18 ON THIS PIN						
HAS REPLACED WITH THE "PIN CREATION DATE" OF 1996/03/18						
** PRINTOUT INCLUDES ALL DOCUMENT TYPES AND DELETED INSTRUMENTS SINCE 1996/03/15 **						
66R312	1959/12/30	PLAN REFERENCE				C
A210275	1967/02/09	CHARGE		*** COMPLETELY DELETED ***	PASCAL, OSCAR	
A256117	1968/12/03	BYLAW				C
A323324	1971/07/21	CHARGE		*** COMPLETELY DELETED ***	THE TORONTO-DOMINION BANK	
A650489	1977/10/14	TRANSMISSION-LAND		*** COMPLETELY DELETED ***	CALABRESE, CLARA MONTREAL TRUST COMPANY CALABRESE, SAM (ESTATE)	
E221148	1998/12/30	TRANSFER	\$425,000	CALABRESE, SALVATORE ESTATE CALABRESE, CLARA	TORONTO MACHINE & TOOL CO. LTD.	C
E221149	1998/12/30	CHARGE		*** COMPLETELY DELETED *** TORONTO MACHINE & TOOL CO. LTD.	CANADIAN IMPERIAL BANK OF COMMERCE	
CORRECTIONS: PARTY TO NAME OF COMMERCE DELETED ON 2017/05/12 AT 10:35 BY WALSH, ASHLEY. PARTY TO NAME CHANGED FROM CANADIAN IMPERIAL BANK TO CANADIAN IMPERIAL BANK OF COMMERCE ON 2017/05/12 AT 10:35 BY WALSH, ASHLEY.						
A71311937	2006/11/21	DISCH OF CHARGE		*** COMPLETELY DELETED *** THE TORONTO-DOMINION BANK		
REMARKS: RE: A323324						

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LAND REGISTRY OFFICE #66
 PARCEL REGISTER (ABBREVIATED) FOR PROPERTY IDENTIFIER
 06448-0007 (LT)
 * CERTIFIED IN ACCORDANCE WITH THE LAND TITLES ACT * SUBJECT TO RESERVATIONS IN CROWN GRANT *

PAGE 2 OF 2
 PREPARED FOR k41ren001
 ON 2019/05/23 AT 09:23:31

REG. NUM.	DATE	INSTRUMENT TYPE	AMOUNT	PARTIES FROM	PARTIES TO	CERT/CHKD
AT1339162	2006/12/20	APL (GENERAL)		*** COMPLETELY DELETED *** TORONTO MACHINE & TOOL CO. LTD.		
		REMARKS: DELETE A210275				
AT2184645	2009/09/24	APL CH NAME OWNER		TORONTO MACHINE & TOOL CO. LTD.	TORONTO MACHINE & TOOL COMPANY LIMITED	C
AT4049362	2015/10/28	CHARGE	\$3,600,000	TORONTO MACHINE & TOOL COMPANY LIMITED	ROYAL BANK OF CANADA	C
AT4049374	2015/10/28	NO ASSGN RENT GEN		TORONTO MACHINE & TOOL COMPANY LIMITED	ROYAL BANK OF CANADA	C
		REMARKS: AT4049362				
AT4049455	2015/10/28	CHARGE	\$500,000	TORONTO MACHINE & TOOL COMPANY LIMITED	CHRISTENSEN, JOHN	C
AT4566609	2017/05/12	DISCH OF CHARGE		*** COMPLETELY DELETED *** CANADIAN IMPERIAL BANK OF COMMERCE		
		REMARKS: E221149.				
AT4815497	2018/03/05	APL COURT ORDER		ONTARIO SUPERIOR COURT OF JUSTICE	MSI SPERGEL INC.	C

NOTE: ADJOINING PROPERTIES SHOULD BE INVESTIGATED TO ASCERTAIN DESCRIPTIVE INCONSISTENCIES, IF ANY, WITH DESCRIPTION REPRESENTED FOR THIS PROPERTY.
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APPENDIX “16”

**TO SECOND REPORT
OF THE RECEIVER**

SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO: 001

AMOUNT: \$30,000.00

1. THIS IS TO CERTIFY that msi Spergel inc., the receiver (the "Receiver") of the assets, undertakings and properties of Toronto Machine & Tool Company Limited (the "Debtor") 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 27th day of February, 2018 (the "Order") made in an action having court file number CV-17-587642-00CL, has received as such receiver from the holder of this certificate (the "Lender") the principal sum of \$30,000.00, being part of the total principal sum of \$150,000.00 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 2.5 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 19th day of March 2018.

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

Per: _____

Name: Philip H. Gennis, J.D., CIRP, LIT

Title: Senior Principal

APPENDIX “17”

**TO SECOND REPORT
OF THE RECEIVER**

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

DISTRIBUTION AND DISCHARGE ORDER

THIS MOTION, made by msi Spergel Inc. in its capacity as the Court-appointed receiver (the "**Receiver**") of the undertaking, property and assets of Toronto Machine & Tool Company Limited ("**TMT Limited**") and Toronto Machine & Tool Inc. ("**TMT Inc.**") (collectively the "**Debtors**"), for an order, among other things: (i) approving the activities of the Receiver as set out in the Second Report of the Receiver dated May 23, 2019 (the "**Second Report**"); (ii) approving the fees and disbursements of the Receiver and its counsel, including an accrual for fees and disbursements to be incurred to the completion of these proceedings; (iii) authorizing and directing the Receiver to distribute monies from the Debtors' estate; (iv) discharging msi Spergel inc. as Receiver of the assets, undertakings and properties of the Debtors effective upon filing of a certificate by the Receiver certifying that all matters to be attended to in connection with the receivership of the Debtors has been completed to the satisfaction of the Receiver, in substantially the form attached hereto as Schedule "A" (the "**Discharge Certificate**"); and (v) releasing msi Spergel inc. from any and all liability, as set out in paragraph 7 of this Order, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Second Report, the fee affidavits of Mukul Manchanda sworn May 23, 2019 for the Receiver and the fee affidavits of Timothy Dunn sworn May 23, 2019 for Minden Gross LLP (collectively the "**Fee Affidavits**"), and on hearing the submissions of counsel for the Receiver, no one appearing for any other person on the service list, although properly served as appears from the affidavit of service of [] sworn May •, 2019, filed:

1. **THIS COURT ORDERS** that the time for service and filing of the notice of motion and the motion record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that the Second Report and the actions of the Receiver described therein be and are hereby approved, including without limitation, the Receiver's Interim Statement of Receipts and Disbursements appended thereto.
3. **THIS COURT ORDERS** that the fees and disbursements of the Receiver and its counsel, as described in the Second Report and as set out in the Fee Affidavits, be and are hereby approved.
4. **THIS COURT ORDERS** that the Fee Accrual (as defined in the Second Report and in Fee Affidavits) be and is hereby approved.
5. **THIS COURT ORDERS** that, after payment of the fees and disbursements approved by paragraphs 3 and 4 of this Order, the Receiver be and is hereby authorized and directed, without further Order of this Court, to distribute the monies remaining in the Receiver's hands, as follows:

TMT Inc.

- (a) \$384,350.15 to the Receiver General;
- (b) \$50,788.60 to the Receiver General; and
- (c) balance, excluding the funds related to the CFG Leased Assets (as defined in the Second Report), to Royal Bank of Canada

TMT Limited

- (d) \$30,000.00 to Royal Bank of Canada; and
- (e) balance of funds to Royal Bank of Canada.

6. **THIS COURT ORDERS** that upon the Receiver filing the Discharge Certificate, the Receiver shall be discharged as Receiver of the undertaking, property and assets of the Debtors, 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 msi Spergel inc. in its capacity as Receiver.

7. **THIS COURT ORDERS AND DECLARES** that, upon the Receiver filing the Discharge Certificate, msi Spergel inc. is hereby released and discharged from any and all liability that msi Spergel inc. now has or may hereafter have by reason of, or in any way arising out of, the acts or omissions of msi Spergel inc. while acting in its capacity as Receiver herein, save and except for any gross negligence or wilful misconduct on the Receiver's part. Without limiting the generality of the foregoing, msi Spergel inc. is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within receivership proceedings, save and except for any gross negligence or wilful misconduct on the Receiver's part.

SCHEDULE "A"

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

BETWEEN:

ROYAL BANK OF CANADA

Applicant

and

**TORONTO MACHINE & TOOL COMPANY LIMITED,
TORONTO MACHINE & TOOL INC.**

Respondents

RECEIVER'S DISCHARGE CERTIFICATE**RECITALS**

(A) Pursuant to an Order of the **[INSERT NAME]** of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") made on **[INSERT DATE]** (and entered **[INSERT DATE]**), msi Spergel Inc. ("**Spergel**") was appointed as receiver (in such capacity, the "Receiver"), without security, of all of the assets, undertakings and properties of **[INSERT NAME]** (the "**Debtors**").

(B) Pursuant to an Order of the Court made **[INSERT DATE]** (the "**Discharge Order**"), Spergel was discharged as the Receiver of all the assets, undertakings and properties of the Debtors to be effective upon the filing by the Receiver with the Court of a certificate confirming that all matters to be attended to in connection with the receivership of the Debtors has been completed to the satisfaction of the Receiver, provided, however, that notwithstanding its discharge: (a) the Receiver will remain the Receiver for the performance of such incidental duties as may be required to complete

the administration of the receivership; and (b) the Receiver will 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 the Receiver.

(C) Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Discharge Order.

THE RECEIVER CERTIFIES the following:

1. all matters to be attended to in connection with the receivership of the Debtors have been completed to the satisfaction of the Receiver; and
2. this Certificate was filed by the Receiver with the Court on the _____ day of _____, 2019.

MSI SPERGEL INC., solely in its capacity as the Court-appointed receiver of all the assets, undertakings and properties of Toronto Machine & Tool Company Limited and Toronto Machine & Tool Inc., and not in its personal capacity

Per: _____
Name:
Title:

BETWEEN

ROYAL BANK OF CANADA
Applicant

- and -

TORONTO MACHINE & TOOL COMPANY LIMITED, et al.
Respondents

Court File No. CV-17-587642-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

MOTION RECORD
(Motion for approval of
Second Report of the Receiver)
(returnable June 3, 2019, 10:00 am)

VOLUME 2 OF 2

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
Fax: 416-864-9223

Lawyers for the Receiver,
msi Spergel inc.

(File No. 4109084)