

COURT FILE NUMBER 2603 - 14087
COURT COURT OF KING'S BENCH OF ALBERTA
JUDICIAL CENTRE EDMONTON

IN THE MATTER OF THE *BANKRUPTCY AND INSOLVENCY*
ACT, RSC 1985, C B-3, as amended

AND IN THE MATTER OF THE INTERIM RECEIVERSHIP OF
ANS 1993 LTD., 1416452 ALBERTA LTD., 2242246 ALBERTA
LTD., 2308213 ALBERTA LTD., 786 N AND S ENTERPRISES
LTD., AND P & N DEVELOPMENT LTD.



DOCUMENT **FEE AFFIDAVIT**

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT
Dentons Canada LLP
15th Floor, 850 – 2nd Street SW
Calgary, Alberta T2P 0R8
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Email: afshan.naveed@dentons.com

Attention: Afshan Naveed, KC

AFFIDAVIT OF: JASON KNIGHT

SWORN ON: August 4, 2026

I, **JASON KNIGHT**, of the City of Calgary, in the Province of Alberta, SWEAR AND SAY THAT:

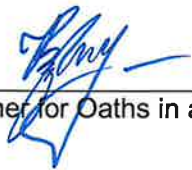
1. I am a Managing Director with AlixPartners Restructuring, Inc. ("**AlixPartners**") in its capacity as Court-appointed interim receiver (in such capacity, the "**Interim Receiver**") of ANS 1993 Ltd., 1416452 Alberta Ltd., 2242246 Alberta Ltd., 2308213 Alberta Ltd., 786 N and S Enterprises Ltd., and P & N Development Ltd. As such, I have personal knowledge of the matters hereinafter deposed to except where stated to be based upon information and belief, and where so stated I do verily believe the same to be true.
2. I am authorized by AlixPartners to swear this affidavit on its behalf.
3. Capitalized terms not defined herein shall have the meaning ascribed to them in the First Report of the Interim Receiver dated August 4, 2026 (the "**First Report**").

4. As described in more detail in the First Report, during the period from June 8 to July 31, 2026 (the "**Fee Period**"), the Receiver incurred fees and disbursements in the amount of \$161,989.07, including GST. Particulars of the work performed is provided in the invoice attached hereto and marked as **Exhibit "A"** (the "**AlixPartners Invoice**"). The AlixPartners Invoice specifically outlines the date of the work completed, the description of the work completed, the length of time taken to complete the work and the name of the individual who completed the work.
5. Below is a chart summarizing the billing rate of each individual at AlixPartners who has recorded time on this matter during the Fee Period:

Name and Title	Hourly Rate (\$)
Jason Knight, Managing Director	650
Ross Graham, Director	600
Paul Lim, Senior Vice President	550
Other & Administrative	225 to 350

6. To the best of my knowledge, the rates charged by the Interim Receiver through the course of these proceedings are comparable to the rates charged by other firms in the Alberta market for the provision of similar services, and the rates charges by the Interim Receiver for services rendered in similar proceedings.
7. It is my view that the fees and disbursements incurred by the Interim Receiver are fair and reasonable in the circumstances.
8. A copy of the invoice of the Interim Receiver's legal counsel, Dentons Canada LLP ("**Dentons**"), for the period from June 22 to July 31, 2026, is attached to the Interim Receiver's First Report as Appendix "I". The Interim Receiver has reviewed the fees and disbursements of Dentons and is of the view that they are reasonable and appropriate. All services undertaken by Dentons were completed at the request of the Interim Receiver and were necessary for the administration of the estate.
9. I swear this affidavit in support of an application for, *inter alia*, approval of the fees and disbursements of the Interim Receiver and its counsel, Dentons, and for no other or improper purpose.

SWORN BEFORE ME at the City of Calgary, in)
the Province of Alberta, this 4th day of August)
2026)



Commissioner for Oaths in and for Alberta)



JASON KNIGHT)

KRISTINA ZAYTSEVA
Student-At-Law

This is Exhibit "A"
to the Affidavit of

JASON KNIGHT

dated this 4th day of August 2026



A Commissioner for Oaths in and for Alberta



KRISTINA ZAYTSEVA
Student-At-Law



ANS 1993 Ltd. et al.
c/o AlixPartners Restructuring, Inc.
Suite 1165, 324 8th Avenue SW
Calgary, Alberta T2P 2Z2

August 4, 2026

Invoice No.: 5637
GST/HST#: 818808768RT0001

Re: In the Matter of the Interim Receivership of ANS 1993 Ltd., 1416452 Alberta Ltd., 2242246 Alberta Ltd., 2308213 Alberta Ltd., 786 N and S Enterprises Ltd., and P & N Development Ltd. (collectively, the "Companies")

For professional services rendered during the period June 8 to July 31, 2026 by AlixPartners Restructuring, Inc., in its capacity as Court-appointed interim receiver (in such capacity, the "**Interim Receiver**") of the Companies, pursuant to an order of the Court of King's Bench of Alberta (the "**Court**") dated July 2, 2026. Details are provided in the attached time summary.

Total fees per attached time summary	\$	153,505.00
Disbursements (travel and Ascend fee)		770.30
GST		<u>7,713.77</u>
Total due	\$	<u>161,989.07</u>

AlixPartners Restructuring, Inc.
ANS 1993 Ltd. et al

Time Summary
June 8 to July 31, 2026

Personnel	Title	Rate [\$]	Hours	Amount [\$]
Jason Knight	Managing Director	650	41.40	26,910.00
Ross Graham	Director	600	40.80	24,480.00
Paul Lim	Senior Vice President	550	183.10	100,705.00
Other staff and administrative			5.50	1,410.00
Total fees				153,505.00

AlixPartners Restructuring, Inc.
ANS 1993 Ltd. et al

Time Detail

June 8 to July 31, 2026

Date	Hours	Rate [\$]	Amount [\$]	Description
<u>Jason Knight, Managing Director</u>				
8-Jun-26	0.50	650	325.00	Review draft information request list and provide comments on same; Draft email to RBC re: requested information; Further emails with RBC and MLT Aikins LLP ("MLT") re: requested information.
19-Jun-26	1.20	650	780.00	Emails with MLT re: information and receivership timeline; Review affidavit of M. Wells and provide comments on same; Review and revise consent to act; Draft email to MLT re: comments on affidavit and consent to act.
22-Jun-26	2.80	650	1,820.00	Emails with Dentons Canada LLP ("Dentons") and MLT; Prepare for and attend call with Dentons; Internal discussions re: alternative strategy for receivership; Review receivership order and provide comments on same; Further emails with MLT.
23-Jun-26	0.30	650	195.00	Review emails between MLT and Baker McKenzie LLP ("Baker McKenzie"); Emails with MLT.
24-Jun-26	1.10	650	715.00	Review emails from Baker McKenzie; File administration; Prepare for and attend call with RBC, MLT, and Dentons.
25-Jun-26	1.20	650	780.00	Prepare for and attend call with RBC, MLT, Dentons, and Bishop McKenzie to discuss interim receivership; Further emails with Dentons and MLT re: draft order; Call with Dentons.
29-Jun-26	1.90	650	1,235.00	Emails with MLT re: interim receivership order; Review interim receivership order and make various revisions to same; Prepare for and attend call with Dentons to discuss interim receivership order; Review information provided by RBC.
30-Jun-26	1.30	650	845.00	Perform further review of interim receivership order and make changes to same; Revise consent to act and execute same; Internal emails re: funding protocol; Emails with Dentons re: consent to act and interim receivership order; Calls with Dentons re: interim receivership order.
2-Jul-26	2.60	650	1,690.00	Review email from R. Qarni; Prepare for and attend interim receivership application; Draft email to R. Qarni; Internal discussions re: file planning; Emails and calls with Dentons re: court hearing, sale process, and other matters; Internal discussions re: funding and communication plan; Emails with R. Qarni; Call with potential sales advisor re: mandate.
3-Jul-26	0.80	650	520.00	Various internal discussions and emails re: initial matters, including website setup, insurance, banking, and information.
5-Jul-26	0.30	650	195.00	Review update to RBC.
7-Jul-26	0.40	650	260.00	Review and discuss issue re: entity excluded from the interim receivership; Internal call to discuss cash flow.

Date	Hours	Rate [\$]	Amount [\$]	Description
8-Jul-26	1.10	650	715.00	Review emails with Dentons and MLT re: status of 2595547 Alberta Ltd. ("547 AB") and its exclusion from the interim receivership order; Review emails to and from the Government of Alberta ("GOA") re: garnishments and emails with Dentons re: same; Numerous internal discussions re: file issues.
9-Jul-26	1.80	650	1,170.00	Emails with Dentons and MLT re: status of 547 AB matter; Attend call with team to discuss various file matters; Prepare for and attend call with team and Dentons re: file issues.
12-Jul-26	4.20	650	2,730.00	Review extensive emails re: information required by R. Qarni, insurance matters, and utility providers; Review email from Alberta Employment Standards ("AES") re: non-payment of wages; Review email from Dentons re: call with R. Qarni; Review email from team to construction manager re: condos; Review draft memo to RBC and make various revisions to same; Internal call to discuss memo.
13-Jul-26	4.10	650	2,665.00	Phone call with sales agents; Prepare request for proposal ("RFP") document and non-disclosure agreement ("NDA") for sales agents and send same via email; Make further revisions to RBC memo and discuss same internally; Prepare for and attend call with RBC, Dentons, and MLT; Review letter to employees and Dentons' comments on same; Emails with party interested in the business.
14-Jul-26	3.30	650	2,145.00	Review emails with RBC re: Moneris terminals; Review emails from employees re: wages; Emails with RBC re: strategy and questions; Prepare for and attend call with RBC to discuss strategy; Attend call with party interested in the business; Review emails from AES re: update on wages and from the GOA re: grants; Extensive emails and discussions with team and Dentons re: operational matters, Canada Revenue Agency ("CRA") deemed trust claims, sale process details, and other issues; Emails with Dentons and Brownlee LLP ("Brownlee"), counsel to the GOA, re: status of grants.
15-Jul-26	1.10	650	715.00	Extensive emails with team and Dentons re: CRA requirement to pay ("RTP"); Review various emails re: insurance matters; Review net realizable value ("NRV") analysis for the facilities; Review emails from sales advisor re: questions; Attend call with team to discuss strategy for the sale of the facilities; Prepare and revise NDA.
16-Jul-26	1.20	650	780.00	Prepare for and attend call with Dentons to discuss NRV analysis and go-forward strategy; Emails with potential sales advisors re: proposals.
17-Jul-26	0.30	650	195.00	Review and execute interim receiver's certificates.
20-Jul-26	1.80	650	1,170.00	Review memo to RBC and make revisions to same; Draft email to team re: changes to RBC memo and NRV analysis; Prepare for and attend update call with RBC; Internal discussions re: next steps on the file; Review further emails with Brownlee and Dentons re: requirements to sell and transfer of licenses; Emails with Dentons re: conversion to receivership.

Date	Hours	Rate [\$]	Amount [\$]	Description
21-Jul-26	1.80	650	1,170.00	Review letter to R. Qarni and make revisions to same; Emails with Dentons re: letter; Attend call with Dentons to discuss next steps in the proceedings and call with Brownlee.
22-Jul-26	1.40	650	910.00	Extensive internal discussions re: letter to R. Qarni, employee communications, payroll for the first half of July, and interest from third-party; Phone call with Dentons re: interest from third-party; Emails with RBC re: transfer of funds received; Prepare for and attend call with Dentons and legal counsel to interested third-party; Draft email to third-party's legal counsel re: NDA and background on the proceedings.
23-Jul-26	0.30	650	195.00	Emails with the third-party's counsel re: NDA and information; Review and approve payment request.
27-Jul-26	0.40	650	260.00	Review emails from landlords; Attend call with the third-party's counsel to discuss bid for the day cares.
28-Jul-26	0.40	650	260.00	Review and approve payment request re: rent; Review emails from team and Dentons re: first report.
30-Jul-26	3.60	650	2,340.00	Review first report of the interim receiver and make various revisions to same; Internal call to discuss changes to first report; Emails with Dentons re: email from counsel to interested party; Various internal discussions and emails re: first report, cash flow, and dealings with R. Qarni.
31-Jul-26	0.20	650	130.00	Emails with the third-party's counsel re: status of sale process; Review and approve payment requests; Prepare fee affidavit.
Total	41.40		26,910.00	

Ross Graham, Director

1-Jun-26	0.80	600	480.00	Prepare for attend with RBC re: file overview; Internal discussions re: information required.
19-Jun-26	0.70	600	420.00	Emails re: preparation for file; Follow up with RBC re: information request.
22-Jun-26	0.80	600	480.00	Call with Dentons to discuss next steps and potential interim receivership; Multiple emails re: affidavit and order.
29-Jun-26	1.20	600	720.00	Review interim receivership order and discuss same internally.
2-Jul-26	1.60	600	960.00	Attend interim receivership hearing; Coordinate with Dentons, team, and stakeholders re: initial matters.
3-Jul-26	3.40	600	2,040.00	Attend introductory call with R. Qarni; Review operational, payroll, and funding concerns; Coordinate information requests; Review various day one documents; Various internal discussions re: file issues and next steps.
6-Jul-26	0.30	600	180.00	File administration.
8-Jul-26	1.00	600	600.00	Multiple calls with team to discuss update on file and walkthrough of receivership checklist; Review photographs.
9-Jul-26	1.50	600	900.00	Review lease and landlord matters; Review July rental invoices and payment request emails; Coordinate with RBC re: scheduling an update meeting; Emails re: grants and garnishment matters.

Date	Hours	Rate [\$]	Amount [\$]	Description
10-Jul-26	4.20	600	2,520.00	Review and revise initial draft of update memo to RBC.
11-Jul-26	2.40	600	1,440.00	Review and revise revised draft of update memo to RBC.
12-Jul-26	0.60	600	360.00	Internal call to discuss update memo to RBC and emails with Dentons re: comments on same.
13-Jul-26	3.50	600	2,100.00	Review amendments made to RBC memo; Discussions with team re: multiple matters; Prepare for and attend call with RBC, Dentons, and MLT; Discussions with Dentons re: employee matters; Draft employee letter.
16-Jul-26	2.30	600	1,380.00	Call with Dentons to discuss next steps in the engagement; Review NRV analysis.
17-Jul-26	3.50	600	2,100.00	Review the second RBC update memo and provide comments on same.
19-Jul-26	2.10	600	1,260.00	Review second update memo to RBC.
20-Jul-26	3.30	600	1,980.00	Attend call with RBC to discuss next steps in the receivership; Review letter to R. Qarni.
28-Jul-26	5.30	600	3,180.00	Review first report and provide comments on same; Attend meeting with R. Qarni to communicate the wind-down plan; Discussions and emails with team re: wind-down.
29-Jul-26	1.10	600	660.00	Review revised first report and provide further comments on same.
30-Jul-26	1.20	600	720.00	Attend call with Dentons to discuss first report; Review Dentons' comments on the first report; Multiple emails re: finalizing first report and fee affidavit.
Total	40.80		24,480.00	

Paul Lim, Senior Vice President

9-Jun-26	1.30	550	715.00	Compile and summarize information received from RBC.
21-Jun-26	0.60	550	330.00	Research day care operators and send summary of same to team; Consider an interim receivership option.
22-Jun-26	0.90	550	495.00	Meeting with Dentons re: receivership application and potential interim receivership option.
29-Jun-26	2.30	550	1,265.00	Review various correspondence between Dentons, RBC, and B&M re: interim receivership application and materials; Prepare funding request model ("Funding Request Model") and internal correspondence re: same; Review draft interim receivership order.
30-Jun-26	3.60	550	1,980.00	Address comments on Funding Request Model; Review Dentons' comments on draft interim receivership order and emails with Dentons re: same; Review emails from team and Dentons re: draft interim receivership order; Prepare bank letters and insurance letters.
2-Jul-26	5.80	550	3,190.00	Review information received from B&M; Prepare insurance summary; Revise insurance letters; Prepare information request list and make further revisions to bank letters and insurance letters; Internal correspondence re: interim receivership checklist; Prepare background presentation.

Date	Hours	Rate [\$]	Amount [\$]	Description
3-Jul-26	6.20	550	3,410.00	Finalize bank letters and correspondence with RBC and Toronto Dominion Bank ("TD"); Calls with insurance broker re: interim receivership, stay of proceedings, and requirement to continue supplying insurance; Prepare memorandum of understanding ("MOU") summarizing the Funding Request Model; Prepare preliminary questions to R. Qarni re: facilities; Meeting with R. Qarni re: rent payable and CRA garnishments; Call with BMO re: interim receivership and bank letter.
5-Jul-26	3.20	550	1,760.00	Revise Funding Request Model; Develop FAQ and speaking notes; Coordinate locksmith for site visit; Draft email update for RBC re: interim receivership.
6-Jul-26	9.50	550	5,225.00	Attend 751 Daniels Way SW location, secure premises, and coordinate change of locks; Meeting with R. Qarni re: interim receivership, bank statements and accounts, certain e-transfer transactions, government grant reports, and additional information required; Various calls with R. Qarni re: insurance and follow up on requested information; Calls with insurance provider, re: insurance matters; Calls and emails with Trusted Accounting re: accounting matters and scheduling a meeting; Review comments on day one documents prepared.
7-Jul-26	10.80	550	5,940.00	Prepare template cash flow forecast; Compile bank account balances as at July 6, 2026; Review correspondence from R. Qarni and supporting documents; Draft email to MLT and Dentons re: 547 AB; Meeting with R. Qarni re: MOU, access to the childcare portal, walkthrough of weekly reporting requirements and templates, and estimated costs of operating the day care facilities; Discussions with landlords re: interim receivership and stay of proceedings; Meeting with Trusted Accounting re: books and records, interim receivership matters, and cash flow forecast; Review portal and monthly cash collections (parent enrolment fees) for the cash flow forecast; Prepare cash flow forecast.
8-Jul-26	7.90	550	4,345.00	Call with team re: file update, cash flow forecast, and plan moving forward; Follow up with TD re: freezing of bank accounts; Review utilities information provided by R. Qarni and emails re: same; Calls and emails with Trusted Accounting re: engagement letter and scope of work; Calls and emails with utility companies and landlords re: interim receivership, stay of proceedings, and continuity of service; Revise cash flow forecast and collection assumptions.
9-Jul-26	10.80	550	5,940.00	Internal meeting re: cash flow forecast and emails with R. Qarni and Trusted Accounting re: same; Various calls and emails with R. Qarni re: 759 Daniels Way SW lease and vehicle leases; Meeting with R. Qarni re: cash flow forecast, parent fees collected in personal account, funding request, and weekly cash receipt summary; Internal update call re: interim receivership and update memo for RBC; Prepare update memo; Call with Dentons.

Date	Hours	Rate [\$]	Amount [\$]	Description
10-Jul-26	7.70	550	4,235.00	Review emails from Dentons re: communications with R. Qarni; Finalize first draft of update memo for RBC; Revise update memo based on internal comments; Meeting with R. Qarni and Trusted Accounting re: cash flow forecast and Funding Request Model; Call and emails with former sale advisor re: interim receivership, request for information, and meeting; Call with Golden Touch Construction re: interim receivership, activities, and cost to complete the partially completed facility; Call with previous accountant re: 2024 and 2025 financial statements; Calls and emails re: bank letters; Call and emails with AES re: wage arrears.
12-Jul-26	4.70	550	2,585.00	Call with R. Qarni re: wage arrears and employee matters; Make revisions to RBC update memo.; Call with R. Qarni and her son re: interim receivership, employee matters, and funding request; Review emails from R. Qarni re: expense requests and invoices; Call with Trusted Accounting re: employee matters and cash flow.
13-Jul-26	9.30	550	5,115.00	Make final revisions to the RBC update memo and cash flow forecast; Call with R. Qarni re: employee matters; Draft employee letter; Emails with Dentons re: comments on the RBC update memo and land titles searches; Finalize and send the update memo to RBC; Call with former sales advisor re: potential purchasers; Attend update call with RBC, MLT, and Dentons; Draft interim receiver's certificates; Review RFP to potential sales advisors; Calls with current day care employees re: employee letter and interim receivership.
14-Jul-26	11.60	550	6,380.00	Emails with Trusted Accounting and R. Qarni re: meeting to walk through the Funding Request Model; Call and emails with M. Wells re: Moneris terminals; Review day care consulting research and related correspondence and discuss same with team; Call with R. Qarni re: revised salary amount, terminated employees, and 2025 financial statements; Walkthrough Funding Request with R. Qarni, Trusted Accounting, and B. Qarni; Call with Golden Touch Construction re: property claim matters; Meeting with RBC re: interim receivership update and decision to operate; Calls with Trusted Accounting re: source deductions; Call with CRA re: indebtedness and interim receivership; Prepare NRV analysis.
15-Jul-26	7.40	550	4,070.00	Internal call re: NRV analysis and make revisions to same; Various calls with CRA; Call with Moneris re: terminals; Various calls and emails with R. Qarni and Trusted Accounting re: funding requests and cash flow; Various emails with Dentons re: CRA and GOA matters; Various emails and calls with insurance broker re: insurance policies and information required to ensure continuity of coverage; Emails with landlord re: lease agreement; Meeting with Trusted Accounting re: funding request discrepancies.

Date	Hours	Rate [\$]	Amount [\$]	Description
16-Jul-26	6.20	550	3,410.00	Internal emails re: funding; Call with RBC re: Moneris terminals and RBC funding; Call with S. Ness of Creative Childcare Consulting ("Creative") re: child care facilities; Call with former external accountant, re: information; Various calls and emails re: insurance policies, banking information, and continuity of insurance policies; Call and emails with the GOA re: regulatory matters involving the sale and transfer of licenses; Call with Dentons re: operating issues; Emails with former sales agent re: follow up on information requested re: letters of intent ("LOI"); Call with interested party re: LOI.
17-Jul-26	6.40	550	3,520.00	Correspondence with banking team; Correspondence with day care operating consulting groups re: questions related to submitting a proposal; Correspondence with employees re: wages, interim receivership, and further information to be provided; Prepare supplemental memo to RBC; Correspondence with potential purchaser re: LOI.
18-Jul-26	2.40	550	1,320.00	Revise supplemental memo based on internal comments; Review proposal provided by potential sales advisor.
19-Jul-26	2.30	550	1,265.00	Address final comments on the supplemental memo; Draft email to Dentons re: questions to the GOA on sale approval considerations; Emails with employees re: update on wages and operations; Finalize supplemental memo, NRV analysis, and other appendices.
20-Jul-26	6.80	550	3,740.00	Emails with RBC re: supplemental memo; Review funding requests; Emails with Dentons re: email to Brownlee and supplemental memo; Email to Brownlee re: questions on the sale process and approval requirements; Call with RBC re: supplemental memo; Draft letter to R. Qarni re: operations and concerns; Call with landlord re: July rent; Calls with various employees re: payroll matters and interim receivership; Call with landlord re: ANS property, access to units, and condo board; Draft key access agreement for landlord for the ANS property.
21-Jul-26	5.20	550	2,860.00	Call with landlord for LRM re: rent arrears and payment of July rent; Call and emails with Scotiabank; Call with Dentons re: GOA matters; Call with Brownlee and Dentons re: GOA sale approval process; Begin preparing first report.
22-Jul-26	7.80	550	4,290.00	Calls with program directors re: interim receivership, stay on June 2026 wages, and processing of July 1 to July 15 payroll; Calls with R. Qarni and Trusted Accounting re: July 1 to July 15 payroll and expense requests; Call with Dickinsfield landlord re: lease agreement and other requested information; Correspondence and calls with LRM and Pioneer landlords re: wire instructions and verbal verification of same; Call with counsel to third-party re: interim receivership and potential sale; Emails with the third-party's counsel and Dentons re: NDA; Prepare payment requisition.

Date	Hours	Rate [\$]	Amount [\$]	Description
23-Jul-26	4.00	550	2,200.00	Calls with former employees re: bank account information and verbal verifications; Finalize payment request; Various internal correspondence re: cash receipts and general ledger coding; Correspondence with Dentons re: R. Qarni's wages and revised letter to same; Continue drafting first report; Various calls with employees re: wages and questions on the proceedings; Various calls and emails with R. Qarni re: City of Edmonton outstanding lease payments, other expense requests, payroll details, and wages.
24-Jul-26	4.70	550	2,585.00	Internal emails re: payment requisition; Various correspondence with R. Qarni and Trusted Accounting re: review of funding request and additional information required; Correspondence with potential purchaser re: due diligence materials requested; Calls and emails with a potential purchaser re: interim receivership and NDA; Call with B&M re: R. Qarni's salary within the interim receivership; Continue drafting first report.
25-Jul-26	5.00	550	2,750.00	Revise NRV analysis; Finalize draft first report; Various emails with employees re: paystubs; Calls and emails with R. Qarni re: due diligence inquiries and distribution of paystubs.
27-Jul-26	6.60	550	3,630.00	Review R. Qarni's emails re: expenses and funding request; Call with landlord re: lease expiry and outstanding amounts; Calls and emails with program directors re: outstanding July 2026 parent fees; Calls with R. Qarni re: updated salary amount, parent fees and collection queries, and due diligence requests; Correspondence with potential purchasers re: interest in the child care facilities and NDA; Finalize letter to R. Qarni and correspondence re: same; Meeting with R. Qarni re: due diligence inquiries from potential purchasers and walkthrough of the licensing portals.
28-Jul-26	6.20	550	3,410.00	Revise first report; Emails with Dentons re: update on interim receivership and first report; Prepare payment requisition for Dickinsfield July rent; Various correspondence with R. Qarni re: funding request, parent fees, and letter; Various emails with Dentons re: first report, personal property registry search, and corporate searches; Meeting with potential purchaser and emails re: due diligence requests; Calls and emails with program directors re: parent fees; Review field trip collections and expenses; Meeting with R. Qarni re: letter.
29-Jul-26	6.70	550	3,685.00	Emails with team re: Ascend entries and transfers between estate accounts; Call with R. Qarni re: further questions and concerns re: letter; Call with potential purchaser's agent and correspondence re: NDA; Further correspondence with potential purchasers; Revise the first report and finalize draft for Dentons' review.

Date	Hours	Rate [\$]	Amount [\$]	Description
30-Jul-26	6.20	550	3,410.00	Calls and emails with program directors re: new employees and parent fees; Emails with TD re: accounts; Calls with R. Qarni re: parent fee information request and funding requirements for ongoing operations; Calls and meeting with Dentons re: discussions held with B&M, comments on first report, and next steps re: August 12 application; Call and emails with R. Qarni re: continued funding of operations to August 12, 2026 and request for cooperation with an orderly wind-down; Meeting with team re: comments on first report; Make revisions to first report.
31-Jul-26	3.00	550	1,650.00	Calls with program directors re: R. Qarni's actions during the interim receivership and further details re: field trip expenses claimed in the funding request; Prepare payment requisition; Calls with potential purchasers and their counsel and agents re: August 12 application and information required; Revise first report for recent information received.
Total	183.10		100,705.00	

Total professional fees 152,095.00

Other staff and administrative 1,410.00

Grand total 153,505.00