

THE KING'S BENCH  
WINNIPEG CENTRE

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR  
ARRANGEMENT OF  
POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,  
GLASS 8 INC., NATIONAL INTERIORS (2021) INC.,  
12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS),  
POLAR HOLDING LTD., 10064720 MANITOBA LTD., and  
12986914 CANADA LTD.

APPLICANTS

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SEVENTH REPORT OF THE MONITOR  
BDO CANADA LIMITED

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APRIL 22, 2024

MONITOR

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## INTRODUCTION

1. On February 10, 2023, Polar Window of Canada Ltd. (“**Polar Window**”), Accurate Dorwin (2020) Inc. (“**Accurate Dorwin**”), Glass 8 Inc. (“**Glass 8**”), National Interiors (2021) Inc. (“**National Interiors**”), 12986647 Canada Ltd. (o/a Allsco Windows & Doors) (“**Allsco**”), 12986591 Canada Ltd. (o/a Alweather Windows & Doors) (“**Alweather**”, and collectively the “**Opcos**”), Polar Holding Ltd. (“**Polar Holdco**”), 10064720 Manitoba Ltd. (“**1006**”), and 12986914 Canada Ltd. (“**6914**”, and collectively with the Opcos the “**Companies**” or the “**Applicants**”) filed for and obtained protection under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Deloitte Restructuring Inc. (“**Deloitte**”) was appointed the monitor of the Applicants in the CCAA proceedings and a stay of proceedings was granted in favour of the Applicants to February 20, 2023.
2. At the comeback hearing on February 14, 2023, the Honourable Justice Bock of the Court of King’s Bench in Manitoba (the “**Court**”) granted an amended and restated initial order (the “**ARIO**”), which extended the stay of proceedings to May 5, 2023.
3. On April 5, 2023, the Court granted an order (the “**April 5, 2023 Order**”), which among other things, extended the stay of proceedings to July 28, 2023.
4. On July 21, 2023, the Court granted two (2) orders: an approval and vesting order (the “**AVO**”) approving the sale transaction (the “**Transaction**”) between Deloitte, in its capacity as monitor for and on behalf of the Applicants, as vendor, and Stephen Segal in trust for a corporation or corporations to be formed (the “**Purchaser**”), as purchaser; and a stay extension, interim distribution, and other relief order (the “**July 21, 2023 Order**”), extending the stay of proceedings to September 12, 2023.
5. On September 12, 2023, the Court granted an order (the “**September 12, 2023 Order**”), which, among other things, approved an amendment to the Asset Purchase Agreement (the “**APA**”) for the Transaction and extended the stay of proceedings to November 3, 2023.
6. On October 27, 2023, the Court granted (2) orders: an order enhancing the monitor’s powers (the “**Enhanced Powers Order**”) which was to take effect upon the filing of the

Monitor's Certificate (as defined therein); and a stay extension and other relief order (the "**October 27, 2023 Order**") extending the stay of proceedings to December 8, 2023.

7. On December 5, 2023, the Court granted an order (the "**December 5, 2023 Order**"), which, among other things, approved further amendments to the APA and corresponding amendments to the AVO, and extended the stay of proceedings to January 29, 2024.
8. On December 22, 2023, the Court granted an order (the "**December 22, 2023 Order**"), substituting BDO Canada Limited ("**BDO**") in place of Deloitte as the CCAA monitor (the "**Monitor**"). All references to the Monitor prior to the December 22, 2023 Order refer to Deloitte, and all references to the Monitor after the granting of the December 22, 2023 Order refer to BDO.
9. On January 26, 2024, the Court granted (2) orders: an order approving the Directors' and Officers' Claims Process (the "**D&O Claims Process Order**"), attached hereto as Appendix A; and a stay extension and other relief order (the "**January 26, 2024 Order**"), attached hereto as Appendix B, which extended the stay of proceedings in respect of the Applicants and the Past and Present Directors and Officers to February 26, 2024 (the "**Applicants' Stay Period**"), extended the stay of proceedings in respect of the Monitor and the proceeds from the Amended Transaction (as defined below) to April 30, 2024 (the "**Monitor's Stay Period**"), and authorized the Monitor to carry out the prescribed duties under the *Wage Earner Protection Program Act* ("**WEPPA**").
10. Deloitte, in its capacity as Monitor, previously provided the Court with the following reports:
  - (a) A Pre-Filing Report of the Proposed Monitor dated February 7, 2023 in connection with the Applicants' application for protection under the CCAA;
  - (b) A First Report of the Monitor dated April 3, 2023 in connection with the Applicants' motion to extend the stay of proceedings and approve the SISP and the SISP Procedures (as defined therein);
  - (c) A Second Report of the Monitor dated July 20, 2023 (the "**Second Report**") in connection with the Monitor's motion to approve the Transaction and extend the

stay of proceedings;

- (d) A Confidential Supplement to the Second Report of the Monitor dated July 20, 2023 in connection with the Transaction;
- (e) A Third Report of the Monitor dated September 8, 2023 (the “**Third Report**”) in connection with the Monitor’s motion to approve the amendments to the APA (the “**First Amending Agreement**”) and extend the stay of proceedings;
- (f) A Confidential Supplement to the Third Report of the Monitor dated September 8, 2023 in connection with the First Amending Agreement;
- (g) A Fourth Report of the Monitor dated October 24, 2023 (the “**Fourth Report**”) in connection with the Monitor’s motion to approve further amendments to the APA (the “**Second Amending Agreement**”) and extend the stay of proceedings;
- (h) A Confidential Supplement to the Fourth Report of the Monitor dated October 24, 2023 in connection with the Second Amending Agreement;
- (i) A Supplement to the Fourth Report dated October 26, 2023 in connection with the Monitor’s motion to extend the stay of proceedings;
- (j) A Fifth Report of the Monitor dated December 3, 2023 (the “**Fifth Report**”) in connection with the Monitor’s motion to amend the AVO and approve further amendments to the APA (the “**Third and Fourth Amending Agreements**”, and collectively with the First Amending Agreement and the Second Amending Agreement, the “**Amended Transaction**”), and extend the stay of proceedings; and
- (k) A Confidential Supplement to the Fifth Report of the Monitor dated December 3, 2023 in connection with the Amended Transaction.

11. BDO, in its capacity as Monitor, previously provided the Court with the following report:

- (a) A Sixth Report of the Monitor dated January 23, 2024 (the “**Sixth Report**”) in connection with the Monitor’s motion seeking approval of the D&O Claims Process (as defined therein), the applicability and administration of a filing under

the WEPPA (the “**WEPPA Administration**”), and extending the stay of proceedings.

12. Pursuant to the ARIIO, Deloitte, in its capacity as Monitor made the Court Orders and other information related to the CCAA proceedings available on its website at [www.insolvencies.deloitte.ca/en-ca/AccurateGroup](http://www.insolvencies.deloitte.ca/en-ca/AccurateGroup). BDO, in its capacity as Monitor has also made the CCAA materials available on its website at [www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup](http://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup) (the “**Monitor’s Website**”).

## **PURPOSE**

13. The purpose of this seventh report (the “**Seventh Report**”) is to provide the Court with information with respect to the following:
  - (a) The Monitor’s activities since the Sixth Report;
  - (b) The status of the D&O Claims Process; and
  - (c) The status of the WEPPA administration.
14. Furthermore, this Seventh Report is being filed in support of the Monitor’s motion to this Honourable Court on April 26, 2024, seeking the following:
  - (a) Abridging the time for service of the Monitor’s notice of motion and all other materials filed in support of the same;
  - (b) Extending the Monitor’s Stay Period from April 26, 2024 to June 17, 2024 to allow for completion of the WEPPA Administration;
  - (c) Approving the payment of the Proposed Interim Distributions (as defined below);
  - (d) Dismissing the O’Keefe Motion (as defined below);
  - (e) Approving the Seventh Report, inclusive of the reported activities and actions detailed therein;
  - (f) Approving the fees and disbursements of the Monitor and the Monitor’s legal

counsel; and

(g) Such further and other relief that the Court considers just and warranted in the circumstances.

15. Capitalized terms not otherwise defined in this Seventh Report are as defined in the affidavits of Stephen Segal sworn on February 6, 2023 and April 3, 2023 (the “**Segal Affidavits**”), the initial Order dated February 10, 2023 (the “**Initial Order**”), the ARIO, the April 5, 2023 Order, the AVO, the July 21, 2023 Order, the September 12, 2023 Order, the Enhanced Powers Order, the October 27, 2023 Order, the December 5, 2023 Order, the D&O Claims Process Order, the January 26, 2024 Order (collectively the “**CCAA Orders**”), and the Monitor’s reports previously filed in these proceedings.

#### **TERMS OF REFERENCE**

16. In preparing this Seventh Report, the Monitor has relied upon unaudited interim financial information, the Applicants’ books and records, the Segal Affidavits, and discussions with management (“**Management**”) and The Toronto-Dominion Bank (“**TD Bank**”) and their respective legal advisors.

17. The financial information of the Companies has not been audited, reviewed, or otherwise verified by the Monitor as to its accuracy or completeness, nor has it necessarily been prepared in accordance with generally accepted accounting principles and the reader is cautioned that this Seventh Report may not disclose all significant matters about the Companies. Additionally, none of the Monitor’s procedures were intended to detect defalcations or other irregularities. If the Monitor were to perform additional procedures or to undertake an audit examination of the financial statements in accordance with generally accepted auditing standards, additional matters may have come to the Monitor’s attention. Accordingly, the Monitor does not express an opinion nor does it provide any other form of assurance on the financial or other information presented herein. The Monitor may refine or alter its observations as further information is obtained or brought to its attention after the date of this Seventh Report.

18. The Monitor assumes no responsibility or liability for any loss or damage occasioned by any party as a result of the circulation, publication, reproduction, or use of this Seventh

Report. Any use that any party makes of this Seventh Report, or any reliance on or decisions to be made based on it is the responsibility of such party.

19. Unless otherwise stated, all monetary amounts contained in this Seventh Report are expressed in Canadian dollars.

#### **MONITOR'S ACTIVITIES SINCE THE SIXTH REPORT**

20. Since the filing of the Sixth Report, the Monitor's activities have included the following:
  - (a) Completing the administration of the D&O Claims Process, which involved corresponding with a significant number of creditors and customers to explain the mechanics of the D&O Claims Process, discuss the documentary support that should accompany a proof of claim, and address any other questions raised by the potential Claimants (as defined in the D&O Claims Process Order);
  - (b) Commencing the WEPPA Administration;
  - (c) Corresponding with Canada Revenue Agency ("CRA") and the Applicants to facilitate reconciling outstanding statutory remittances;
  - (d) Facilitating numerous calls and meetings with the Applicants' former Management and providing the Monitor's views with respect to matters pertinent to the ongoing administration of the CCAA proceedings;
  - (e) Maintaining the Monitors' Website and making available the various orders granted in these proceedings, along with certain motion materials and stakeholder notices;
  - (f) Attending to continued inquiries from creditors, customers, suppliers, and stakeholders of the Companies;
  - (g) Attending the January 26, 2024 hearing;
  - (h) Reviewing draft motion materials relating to the April 26, 2024 hearing; and
  - (i) Preparing this Seventh Report.



## **D&O CLAIMS PROCESS**

21. In accordance with the D&O Claims Process Order, on February 1, 2024, the Monitor distributed the following documents (the “**D&O Claims Package**”) by prepaid ordinary mail (the “**Initial Mailing**”) to the 388 creditors with Unpaid Post-Filing Debts (as defined in the Sixth Report):

- (a) Cover letter dated February 1, 2024;
- (b) Instruction letter;
- (c) Proof of Claim Form; and
- (d) D&O Claims Process Order.

Further to the Initial Mailing, on February 1, 2024, the Monitor also posted the D&O Claims Package, along with the Dispute Notice, on the Monitor’s Website.

22. Subsequent to the Initial Mailing, the Monitor was advised by the Applicants of fifteen (15) additional creditors with potential Unpaid Post-Filing Debts. The Monitor distributed the D&O Claims Package to these potential Claimants on the days that the Monitor first became aware of the potential unpaid obligations, and once the Applicants provided the Monitor with the necessary contact information for the parties (i.e. on February 7, 12, 13, and 20, 2024).

23. The table below summarizes the claims received by the Monitor at the close of the D&O Claims Process on March 1, 2024 (the “**Claims Bar Date**”):

### D&O Claims Process Summary

	Quantity	Amount	Notes
Claims Admitted as Filed	16	78,795	
Claims Admitted as Revised	9	35,814	
Claims Pending (under CRA audit)	2	614,324	(1)
<b>Subtotal</b>	<b>27</b>	<b>728,933</b>	
Claims Disallowed	90	1,761,147	(2)
<b>Total Claims Filed</b>	<b>117</b>	<b>2,490,080</b>	

**Notes:**

- (1) Two (2) claims filed by CRA were contingent and remain subject to further amendment, as additional statutory returns were filed by the Applicants which have not yet been audited and assessed by CRA.
- (2) Of the claims that were disallowed, eight (8) Claimants filed a Dispute Notice with the Monitor. As at the date of this Seventh Report, in accordance with the D&O Claims Process Order, the Monitor has only been served with motion materials from one Claimant (John O'Keefe). The aggregate of the disputed claims totals approximately \$409,130.

24. As noted in the table above, 117 claims were received and reviewed by the Monitor. Twenty-five (25) claims were admitted for a total of approximately \$114,609, two (2) claims are contingent and are subject to further amendment based on the results of CRA's audit and assessment of the Applicants' statutory GST filings, and ninety (90) claims were disallowed by the Monitor. Of the claims that were disallowed, eight (8) Claimants filed a Notice of Dispute with the Monitor. As at the date of this Seventh Report, the Monitor has only been served with motion materials from one Claimant who filed a Dispute Notice, John O'Keefe ("**Mr. O'Keefe**").

**Claim of John O'Keefe**

25. As detailed in the Sixth Report, on December 19, 2023, the Monitor was contacted by Mr. O'Keefe, alleging that he was owed approximately \$155,092 USD in commissions for services provided to Accurate Dorwin subsequent to the date of the Initial Order. At that time, Mr. O'Keefe further alleged that in July 2023, Stephen Segal represented that the CCAA proceedings only applied to orders completed prior to the date of the Initial Order, and that orders after February 10, 2023 would be processed in the normal manner, by the successor company aided by new capital and a line of credit. The amounts alleged to be owing to Mr. O'Keefe were included in the Unpaid Post-Filing Debts compiled by

the Applicants and detailed in the Sixth Report, allowing Mr. O’Keefe to participate in the D&O Claims Process if appropriate.

26. On February 9, 2024, Mr. O’Keefe filed a proof of claim with the Monitor (the “**O’Keefe Claim**”), attached hereto as Appendix C, asserting a claim against the Past and Present Directors and Officers in the amount of approximately \$208,103 CDN on account of unpaid commissions.
27. On February 12, 2024, the Monitor sent a Notice of Revision or Disallowance of Proof of Claim (the “**Notice of Disallowance**”), attached hereto as Appendix D, disallowing the O’Keefe Claim in full for the following reasons:
  - (a) the O’Keefe Claim was against Accurate Dorwin, as opposed to a claim against the directors and officers of Accurate Dorwin or the other Companies; and
  - (b) the O’Keefe Claim arose from sales secured for Accurate Dorwin prior to February 10, 2023, and was therefore a contingent debt to which Accurate Dorwin was subject on February 10, 2023.
28. On February 19, 2024, Mr. O’Keefe provided the Monitor with a Dispute Notice, attached hereto as Appendix E, and on April 10, 2024, the Monitor was served with Mr. O’Keefe’s initial notice of motion, which motion was subsequently amended to reflect the correct Court file number and was refiled with the Court on April 17, 2024 (the “**O’Keefe Motion**”). A copy of the O’Keefe Motion is attached hereto as Appendix F. Mr. O’Keefe also filed a supporting affidavit on April 17, 2024, attached hereto as Appendix G. Although the O’Keefe Motion does not specifically purport to overturn the Monitor’s Notice of Disallowance, in the circumstances, the Monitor is treating the O’Keefe Motion as having been filed pursuant to the dispute provisions of the D&O Claims Process.
29. The Monitor notes the following in respect of the O’Keefe Motion:
  - (a) in accordance with paragraph 19 of the D&O Claims Process Order, Mr. O’Keefe delivered the Dispute Notice to the Monitor within the required ten (10) day period from delivery of the Notice of Disallowance (paragraph 19(a)); however, the

motion materials were not filed within the required ten (10) day period subsequent to the delivery of the Notice of Dispute (paragraph 19(b)); and

- (b) The materials attached to the O’Keefe Motion continue to support that the commissions being claimed by Mr. O’Keefe are associated with pre-filing sales.

As such, the Monitor maintains its position as detailed in its Notice of Disallowance that the O’Keefe Claim is a pre-filing claim against Accurate Dorwin, and that the O’Keefe Claim is not a valid post-filing claim against the Past and Present Directors and Officers in the D&O Claims Process. Accordingly, the Monitor is of the view that the O’Keefe Motion should be dismissed in its entirety.

### **D&O INSURANCE COVERAGE**

30. On April 9, 2024, McDougall Gauley wrote to AIG Insurance Company of Canada (“**AIG**”), the D&O insurance provider, which correspondence is attached hereto as Appendix H (the “**AIG Letter**”), detailing the background to the D&O Claims Process, the Director’s Charge under the ARIO, and the claims admitted in the D&O Claims Process, which fell into two (2) general categories:

- (a) employee claims for unpaid wages and vacation pay pursuant to provincial legislation, imposing liability on corporate directors for amounts the corporate employers failed to pay (collectively, the “**Employee Claims**”); and
- (b) CRA claims against the directors pursuant to section 227.1 of the *Income Tax Act* (Canada) and section 323 of the *Excise Tax Act* (collectively, the “**Statutory Claims**”).

31. The AIG Letter further advised that the Monitor was seeking AIG’s position as to whether coverage would be provided to the Past and Present Directors and Officers for the Employee Claims and the Statutory Claims under the AIG insurance policy (the “**AIG Policy**”), as the Director’s Charge granted by the ARIO only secures funds to indemnify the Past and Present Directors and Officers for claims not otherwise covered under the existing AIG Policy.

32. On April 19, 2024, AIG provided written correspondence to Polar Holdco., which correspondence was shared with the Monitor, advising that AIG accepts that both the Statutory Claims and the Employee Claims as described in the AIG Letter and detailed in the Sixth Report constitute claims alleging wrongful acts for which there is coverage for the Past and Present Directors and Officers, subject to all the terms and conditions of the AIG Policy.
33. Based on the AIG correspondence, the Monitor understands that the Statutory Claims and Employee Claims admitted by the Monitor in the D&O Claims Process, which claims approximate \$114,609, will be covered by the AIG Policy. It also appears that coverage will be provided for the remaining two (2) Statutory Claims once finalized.

#### **WEPPA ADMINISTRATION**

34. On January 31, 2024, the Monitor filed the prescribed materials with Service Canada to initiate the WEPPA Administration. However, that same day, Service Canada advised the Monitor that paragraph 3 of the January 26, 2024 Order, which states “*that the Applicants meet the criteria prescribed by section 3.2 of the Wage Earner Protection Program Regulations, SOR/2008-222, and that the Monitor be authorized to carry out the prescribed duties in section 21 of the Wage Earner Protection Program Act (Canada) and any further directions that may be given to the Monitor by the Minister*”, did not meet the criteria to trigger the Wage Earner Protection Program (the “WEPP”). Service Canada advised that the Court order must clearly detail that the estate meets the criteria prescribed by both:
  - (a) section 5(5) of the WEPPA; and
  - (b) section 3.2 of the WEPP Regulations.
35. Service Canada further advised that the effect of these two (2) sections is that an individual is not eligible for a WEPP payment unless their former employer is subject to proceedings under the provisions of the *Bankruptcy and Insolvency Act* or the CCAA, and a court determines that all of the employees or their former employees in Canada have been dismissed.

36. Although the January 26, 2024 Order was determined to be insufficient to commence a WEPP filing, Service Canada advised the Monitor that the Minister may consider allowing the WEPP filing to proceed if Service Canada received a stamped “filed” copy of the January 23, 2024 notice of motion (the “**January 23, 2024 Motion**”) filed by the Monitor in support of the January 26, 2024 Order, as the January 23, 2024 Motion made reference to section 5(5) of the WEPPA. Accordingly, on February 9, 2024, the Monitor was able to obtain a “filed” copy of the January 23, 2024 Motion and provided same to Service Canada.
37. On February 14, 2024, Service Canada responded to the Monitor advising that the January 23, 2024 Motion and the January 26, 2024 Order continued to be insufficient to meet the eligibility requirements, and that in order to make the CCAA proceedings a WEPP eligible event, there must be a signed Court order stating that the estate meets the criteria prescribed by section 5(5) of the WEPPA and section 3.2 of the WEPP Regulations.
38. Accordingly, on February 16, 2024, the Monitor sought an amendment to paragraph 3 of the January 26, 2024 Order, clarifying “*that pursuant to subsections 5(1)(b)(iv) and 5(5) of the Wage Earner Protection Program Act (Canada), S.C. 2005, c. 47, s. 1 (“WEPPA”), the Applicants meet the criteria prescribed by section 3.2 of the Wage Earner Protection Program Regulations, SOR/2008-222 and the Applicants’ former employees are eligible to receive payments under and in accordance with the WEPPA following the termination of their employment*”. Such amendment was granted by the Court and the February 16, 2024 order (the “**February 16, 2024 Order**”) is attached hereto as Appendix I.
39. In accordance with the February 16, 2024 Order, during the period of March 1, 2024 to March 8, 2024, the Monitor distributed the prescribed WEPPA materials to 136 former employees of the Companies identified by the Applicants as potentially being owed vacation pay and/or severance pay. As at the date of this Seventh Report, below is a summary of the status of the WEPPA Administration:
- (a) Thirty-eight (38) claims have been finalized and paid by Service Canada;

(b) Thirty-three (33) claims have been received and reviewed by the Monitor, and the Monitor has provided the necessary confirmations to Service Canada, but payment has not yet been made by Service Canada to the former employees; and

(c) Sixty-five (65) employees have not yet filed claims with the Monitor.

40. It is the Monitor’s intention to continue with the WEPPA Administration in accordance with section 9(1)(c) and 9(2) of the WEPP Regulations, which detail that an application for payment shall be made within fifty-six (56) days (i.e. by April 12, 2024) after the day (i.e. February 16, 2024) on which a court determines that the former employer meets the criteria set out in section 3.1 or 3.2 of the WEPP Regulations (the “**Application Period**”), and if circumstances beyond the control of the former employee prevented the employee from submitting the application during the Application Period, the fifty-six (56) day period may be extended.

41. By extending the prescribed fifty-six (56) day Application Period from the date of the last employee mailing on March 8, 2024, the filing deadline would be extended from April 12, 2024 to May 3, 2024. Accordingly, the Monitor is proposing to continue the WEPPA Administration until May 3, 2024, after which time the Monitor will advise Service Canada to close the filing in accordance with the WEPPA and the WEPP Regulations.

42. As at the date of this Seventh Report, based on the employee information prepared by the Applicants and provided by the Monitor to Service Canada, the table below summarizes that the estimated subrogated super-priority claim that Service Canada may assert over the Estate Funds (as defined below), ahead of any secured creditors of the Applicants, approximates \$97,783 (the “**Subrogated Priority**”).

**WEPPA Priority Claims**

	<b>Polar Window</b>	<b>Accurate Dorwin</b>	<b>Glass 8</b>	<b>National Interiors</b>	<b>Allsco</b>	<b>Alweather</b>	<b>Total</b>
(A) As filed by the Monitor							
Number of employees	33	26	33	13	21	10	136
Amounts owing to employees	124,982	72,481	35,270	46,630	25,793	21,645	326,803
(B) Estimated subrogated super-priority (Service Canada)	37,340	10,104	18,601	14,518	6,571	10,649	97,783

43. As the Subrogated Priority is based on the books and records of the Company, and as the

WEPPA Administration is ongoing and employees may challenge the amounts put forward by the Applicants, the final Subrogated Priority claim of Service Canada is still undetermined, preventing the Monitor from making a final distribution recommendation for the Court’s consideration.

## CANADA REVENUE AGENCY

44. Subsequent to the January 26, 2024 hearing, CRA, the Applicants, and the Monitor continued to correspond in order to reconcile the Companies’ post-filing statutory filings for both payroll source deductions and GST/HST remittances, and to finally determine the quantum of CRA’s deemed trust priority claim for unremitted payroll source deductions. The table below summarizes CRA’s pre- and post-filing deemed trust claims for unremitted payroll source deductions based on the information that is presently available to the Monitor:

### Canada Revenue Agency Payroll Source Deductions

Company	Business #	Pre-Filing	Post-Filing <sup>(1)</sup>		Total
		Deemed Trust	Non-Deemed Trust	Deemed Trust	
Polar Window of Canada Limited	104257852	-	-	-	-
Accurate Dorwing (2020) Inc.	748528270	-	-	-	-
Glass 8 Inc.	797635695	290,943	-	-	-
National Interiors (2021) Inc.	774872345	1,449	-	2,767	2,767
Allsco Windows and Doors	761703149	-	-	25,087	25,087
Alweather Windows and Doors	761712546	48,403	56,855	115,612	172,467
<b>Total</b>		<b>340,795</b>	<b>56,855</b>	<b>143,466</b>	<b>200,321</b>

#### Notes:

(1) Post-filing GST/HST and source deduction obligations owing to CRA are to be paid under the AIG Policy.

45. As noted in the table above, the Companies’ post-filing obligations for both GST/HST (which approximates \$441,857 and are subject to further audit and assessment by CRA) and payroll source deductions are expected to be covered by the AIG Policy. As the pre-filing GST/HST amounts owing by the Companies are not a priority claim within the CCAA proceedings, only the pre-filing deemed trust claim for unpaid payroll source deduction remittances in the amount of approximately \$340,795 will be taken into consideration by the Monitor when making a recommendation for a final distribution.

## SETTLEMENT PROCEEDS

46. On April 5, 2024, the Monitor received \$33,686.90 (the “**Settlement Proceeds**”) on account of a settlement reached amongst Synergy Projects Ltd. (“**Synergy**”), Glass 8, and



Devon Industries Ltd. (“**Devon**” and collectively with Synergy and Glass 8 the “**Settlement Parties**”). A summary of the background to the matter is detailed below:

- (a) Synergy was awarded a construction project to be undertaken in respect of the Central Academic Building (the “**Project**”) on lands owned by the Governors of the University of Alberta (the “**Owner**”);
  - (b) On May 25, 2022, Synergy entered into a subcontract with Glass 8 for the provision of certain work and materials in respect of the Project (the “**Glass 8 Work**”);
  - (c) On July 26, 2022, Glass 8 entered into a sub subcontract with Devon for the provision of certain work and materials in respect of the Glass 8 Work (the “**Devon Work**”);
  - (d) During the course of the performance of the Glass 8 Work and the Devon Work, the scope of the work was altered, impacting both the price and the overall Project;
  - (e) Both Glass 8 and Devon had previously submitted liens to be registered against the Project lands;
  - (f) On May 17, 2023, Synergy posted a lien bond in the amount of \$160,782.51 with the Court of King’s Bench of Alberta;
  - (g) On August 23, 2023, Devon commenced an action against Synergy and the Owner; and
  - (h) On September 19, 2023, Glass 8 commenced an action against Synergy and the Owner to enforce the Glass 8 lien and recover the amounts it claimed to be owed for the Devon Work.
47. On or about March 27, 2024, the Settlement Parties reached an agreement (with an effective date of November 27, 2023), which resulted in the Settlement Proceeds being paid to the Monitor on behalf of Glass 8.
48. On April 3, 2024, the President and CEO of the Purchaser (15244986 Canada Inc.),

contacted the Monitor and advised that the Purchaser believed that it had a legal interest in the Settlement Proceeds and requested that the Monitor hold the Settlement Proceeds until further review by the Court.

49. The Monitor understands that the issue with entitlement to the Settlement Proceeds is based on certain terms of the APA, and whether the Settlement Proceeds were a “Purchased Asset” or an “Excluded Asset” (as defined in the APA). In accordance with the APA, Purchased Assets were comprised of “*all accounts receivable*” owing to the Companies, and Excluded Assets were to include “*all causes of action of the Accurate Group which arise from loss, damage, or facts occurring prior to the Closing...*”. The Monitor is of the view that as the Settlement Proceeds were the direct result of the settlement of a “cause of action” initiated prior to the closing of the Amended Transaction on December 7, 2023, that the Settlement Proceeds are an asset of Glass 8, and not an account receivable acquired by the Purchaser. Accordingly, the Monitor believes it appropriate that the Settlement Proceeds form part of the Estate Funds available for distribution.

## **STATEMENT OF RECEIPTS AND DISBURSEMENTS**

50. The Monitor has prepared a Statement of Receipts and Disbursements for the period February 10, 2023 to April 19, 2024, a copy of which is attached hereto as Appendix J. Total receipts were \$5,763,071 and total disbursements were \$4,867,168 resulting in \$895,903 being held in trust by the Monitor (the “**Estate Funds**”).
51. The Monitor is proposing to make the Proposed Interim Distributions from the Estate Funds and retain the balance until the WEPPA Administration is finalized and the Monitor is in a position to make recommendation for a final distribution to the Court.

## **PROPOSED INTERIM DISTRIBUTIONS**

52. The following priority ranking charges have been granted under the ARIIO and the July 21, 2023 Order:
  - (a) First – Administration Charge to the maximum of \$1.0 million;

- (b) Second – DIP Lender’s Charge to the maximum of \$2.35 million;
  - (c) Third – Director’s Charge to the maximum of \$0.3 million; and
  - (d) Fourth – KERP Charge to the maximum of \$0.3 million.
53. Given the above, the Monitor is recommending that the following distributions be made from the Estate Funds (the “**Proposed Interim Distributions**”):
- (a) In accordance with the first ranking Administration Charge:
    - (i) \$25,165.35 on account of Deloitte’s fees and disbursements, in its capacity as Monitor (as approved by the January 26, 2024 Order);
    - (ii) \$183,815.80 on account of BDO’s fees and disbursements in its capacity as Monitor (\$25,043.35 of which was approved by the January 26, 2024 Order), as further detailed below; and
    - (iii) \$155,662.10 on account of McDougall Gauley’s fees and disbursements (\$54,841.33 of which was approved by the January 26, 2024 Order), as further detailed below.

## **STAY PERIOD**

54. In accordance with the January 26, 2024 Order, the Applicants’ Stay Period (as defined in the Sixth Report) expired on February 26, 2024.
55. Absent an extension of the Monitor’s Stay Period, the stay in respect of the Amended Transaction proceeds and the Monitor granted by the January 26, 2024 Order will expire on April 30, 2024. The Monitor is seeking an extension of the Monitor’s Stay Period until June 17, 2024 (the “**Further Extension Period**”), in order to complete the following (collectively, the “**Remaining Activities**”):
- (a) Review and finalize CRA’s two (2) outstanding claims in the D&O Claims Process;
  - (b) Complete the WEPPA Administration; and

(c) Determine a final distribution of the Estate Funds.

56. The Monitor is aware of its duty under section 23(1)(h) of the CCAA. That section states that, if the Monitor is of the opinion that it would be more beneficial to the company's creditors if proceedings in respect of the company were taken under the *Bankruptcy and Insolvency Act* ("BIA"), it shall so advise the Court without delay after coming to that opinion. As at the date of this Seventh Report, the Monitor has not formed such an opinion.
57. The Monitor is of the view that continuing under the CCAA proceedings will be least disruptive to all stakeholders, and will allow the Monitor sufficient time to complete the Remaining Activities and make a distribution recommendation to the Court.
58. As the stay has already been lifted against the Applicants, the Monitor is of the view that interested stakeholders will not be materially prejudiced by the continuation of the stay solely against the Estate Funds and the Monitor. Since the January 26, 2024 Order, the Applicants have been acting in good faith and with due diligence to assist the Monitor in completing the D&O Claims Process and providing the necessary information for CRA's audit and assessment of the Applicants' statutory GST filings. Accordingly, the Monitor respectfully recommends that this Honourable Court approve an extension of the Monitor's Stay Period for the Further Extension Period.

#### **FEES AND DISBURSEMENTS OF THE MONITOR AND LEGAL COUNSEL**

59. Pursuant to paragraph 32 of the ARIO, the Monitor and its legal counsel shall pass their accounts from time to time.
60. Attached as Appendix K is a summary of the invoices of the Monitor for fees and disbursements incurred during the course of the proceedings for the period of January 15, 2024 to April 18, 2024. The Monitor's accounts total \$158,772.45 in fees and disbursements (including GST).
61. The fees charged by BDO are based on the amount of professional time required at hourly billing rates, which vary depending upon the experience level and location of the professionals involved. The average hourly rate charged by the BDO in these

proceedings for invoices issued to date is \$471 per hour. The rates charged by the BDO are the normal rates and charges for engagements of this nature, and are comparable to the rates charged for the provision of services by other professional firms providing specialized financial advisory and restructuring services

62. The Monitor is of the view that its fees and disbursements are fair and reasonable in the circumstances and have been duly rendered in response to the required and necessary duties in its capacity as Monitor in accordance with the provisions of the CCAA Orders.
63. Attached as Appendix L is a summary of the invoices of the Monitor's legal counsel for fees and disbursements incurred during the course of the proceedings for the period of January 15, 2024 to April 18, 2024. The accounts total \$100,820.77 in fees and disbursements (including PST and GST).
64. The Monitor has reviewed the invoices rendered by its legal counsel and finds them reasonable and validly incurred in accordance with the provisions of the CCAA Orders.
65. Copies of the invoices of the Monitor's legal counsel, which outline the dates the work was completed, the description of the work completed, the length of time taken to complete the work, and the names and rates of the individuals who completed the work, can be made available to the Court upon request.

## **RECOMMENDATIONS**

66. For the reasons set out above, the Monitor recommends that the Court, should it see fit to do so, grant the following relief, including:
  - (a) Abridging the time for service of the Monitor's notice of motion and all other materials filed in support of the same;
  - (b) Extending the stay of proceedings from April 30, 2024 to cover the Further Extension Period.
  - (c) Approving the Seventh Report, inclusive of the reported activities and actions detailed therein, including the Monitor's Statement of Receipts and Disbursements for the period February 10, 2023 to April 19, 2024;

- (d) Approving payment of the Proposed Interim Distributions;
- (e) Approving the dismissal of the O'Keefe Motion;
- (f) Approving the fees and disbursements of the Monitor and the Monitor's legal counsel for the periods of January 15, 2024 to April 18, 2024, and January 13, 2024 to April 18, 2024, respectively;
- (g) Granting of such further and other relief that the Court considers just and warranted in the circumstances.

All of which is respectfully submitted at Winnipeg, Manitoba, this 22<sup>nd</sup> day of April, 2024.

**BDO CANADA LIMITED**

In its capacity as Monitor of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,  
Glass 8 Inc., National Interiors (2021) Inc.,  
12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors),  
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
and not in its personal capacity.



Per: Brent Warga, CPA, CA, CIRP, LIT  
Senior Vice-President

**Appendix A – Directors’ & Officers’ Claims Process Order**

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

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**ORDER**  
**(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)**  
**DATE OF HEARING: FRIDAY, JANUARY 26, 2024 AT 9:00 A.M.**  
**THE HONOURABLE MR. JUSTICE BOCK**

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**McDougall Gauley LLP**  
**500 616 Main Street**  
**Saskatoon SK S7J 0H6**

**IAN A. SUTHERLAND, K.C. / CRAIG FRITH**  
**PHONE: (306) 665-5417 / (306) 665-5432**  
**FAX: (306) 664-4431**  
**CLIENT FILE NO. 549268.11**



**THE KING'S BENCH**  
**WINNIPEG CENTRE**

THE HONOURABLE ) the 26th day of January, 2024.  
 )  
MR. JUSTICE BOCK )

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C., c. C-36, AS AMENDED

**ORDER**  
**(DIRECTORS' AND OFFICERS' CLAIMS PROCESS)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order implementing a directors' and officers' claims process, and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Sixth Report of the Monitor dated January 23, 2024 (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank, Chandos Construction, Canada Revenue Agency, CW Stevenson Inc., and Legacy Equipment, and on hearing from Stephen Segal in his capacity as officer

of the Applicants, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed January 25, 2024; all filed:

## **SERVICE**

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

## **DEFINITIONS**

2. THIS COURT ORDERS that all capitalized terms used and not otherwise defined herein shall have the same meanings given to them in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "ARIO").

3. THIS COURT ORDERS that for the purposes of this Order:

- (a) "**Business Day**" means a day other than a Saturday, Sunday, or a statutory holiday on which banks are open for business in Winnipeg, Manitoba;
- (b) "**Calendar Day**" means a day, including a Saturday, Sunday, and any statutory holidays;
- (c) "**Case Website**" means <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>
- (d) "**CCAA**" means the *Companies' Creditors Arrangement Act* (Canada);
- (e) "**CCAA Proceedings**" means the court proceedings respecting the Applicants in Court File No. CI 23-01-39360;
- (f) "**Claim**" shall exclude an Excluded Claim (as defined herein) but shall include any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising **after** the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured,

unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer;

- (g) "**Claimant**" means a Person asserting a Claim in accordance with the Claims Process contained in this Order;
- (h) "**Claims Bar Date**" means 4:00 p.m. CST on March 1, 2024;
- (i) "**Claims Package**" means the materials to be provided by the Monitor, which materials shall include the Notice to Creditor, blank Proof of Claim Form with a Proof of Claim instruction letter, and such other materials and information as the Monitor considers appropriate or desirable;
- (j) "**Claims Process**" means the procedure outlined in this Order in connection with the assertion of a Claim against any Past and Present Directors and Officers;
- (k) "**Court**" means the Court of King's Bench of Manitoba;
- (l) "**Creditor**" means any Person having a Claim that is recognized as a Creditor in accordance with this Order;
- (m) "**Excluded Claims**" means claims enumerated in sections 5.1(2) and 19(2) of the *CCAA* and claims arising from the Past and Present Directors' and Officers' gross negligence or willful misconduct;
- (n) "**Filing Date**" means February 10, 2023;
- (o) "**Notice to Creditor**" means the notice to be sent by the Monitor to the Creditors and posted on the Case Website which shall be substantially in the form attached hereto as Schedule "A";
- (p) "**Notice of Dispute**" means the notice, which may be delivered to the Monitor by a Claimant disputing a Notice of Revision or Disallowance and which shall be substantially in the form attached hereto as Schedule "D";
- (q) "**Notice of Revision or Disallowance**" means the notice advising a Claimant that the Monitor has revised or disallowed all or part of such

Claimant's Claim as set out in its Proof of Claim, which shall be substantially in the form attached hereto as Schedule "C";

- (r) **"Past and Present Directors and Officers"** means any one or more of the former, current, or future directors and officers of the Applicants or any of them;
- (s) **"Proof of Claim"** means the proof of claim to be filed by a Claimant, which shall be substantially in the form attached hereto as Schedule "B";
- (t) **"Proven Claim"** means a Claim, as finally determined in accordance with this Order;
- (u) **"Referral Notice"** means the notice to be sent by the Monitor advising a Claimant that the Claimant's Claim has been referred to the Court for adjudication and which shall be substantially in the form attached hereto as Schedule "E."

#### **CLAIMS PROCESS**

4. THIS COURT ORDERS that the Claims Process is hereby approved.

#### **NOTICE OF CLAIMS PACKAGE**

5. THIS COURT ORDERS that, within 7 Business Days of the date of this Order, the Monitor shall send the Claims Package (by prepaid registered mail, courier, personal delivery, facsimile transmission, or email) to any Person whom the Monitor or any Past and Present Director and Officer believes may have a potential Claim, including:

- (a) all present and former employees of the Applicants whose employment was terminated on or after the Filing Date;
- (b) all unions, employee associations, or similar entities that represent or represented any employee of the Applicants on or after the Filing Date;
- (c) all government entities or persons who may have Claims arising under any federal or provincial statute, including without limitation:
  - (i) federal or provincial statutes in respect of taxes or other levies or charges; and

(ii) *the Wage Earner Protection Program Act.*

6. THIS COURT ORDERS that the Proof of Claim to be delivered as part of the Claims Package in accordance with paragraph 5 of this Order shall provide general information and instructions in respect of the filing of Claims.

7. THIS COURT ORDERS that the Monitor shall cause the Claims Package and a copy of this Order to be posted on the Case Website within 7 Business Days of the date of this Order.

8. THIS COURT ORDERS that, to the extent that any Person requests documents relating to the Claims Process prior to the Claims Bar Date or if the Monitor becomes aware of any further Claims, the Monitor shall forthwith direct the Person to the Claims Package posted on the Case Website or otherwise respond to the request for the Claims Package as may be appropriate in the circumstances.

9. THIS COURT ORDERS that the forms of Notice to Creditor, Proof of Claim, Notice of Revision or Disallowance, Notice of Dispute, and Referral Notice attached hereto as Schedules "A" to "E", respectively, are hereby approved. Despite the foregoing, the Monitor may, from time to time, make non-substantive changes to these forms as the Monitor considers necessary or desirable.

10. THIS COURT ORDERS that the sending to the Persons identified as having potential Claims against any of the Past and Present Directors and Officers, the publication of the Claims Package in accordance with this Order, and the completion of the other requirements of this Order shall constitute good and sufficient service and delivery of notice of this Order and the Claims Bar Date on all Persons who may be entitled to receive notice and who may wish to assert a Claim, and no other notice or service need be given or made and no other document or materials need be sent to or served upon any Person in respect of this Order.

11. THIS COURT ORDERS that the delivery of a Claims Package by the Monitor to a Person shall not constitute an admission by the Monitor or the Past and Present Directors and Officers that any of the Past and Present Directors and Officers are liable for any potential Claims.

#### **FILING PROOFS OF CLAIM**

12. THIS COURT ORDERS that any Person with a Claim must deliver a Proof of Claim to the Monitor on or before the Claims Bar Date or such later date as the Monitor may agree in writing or the Court may otherwise direct. Any Person with a Claim who fails to deliver a Proof of Claim to the Monitor shall:

- (a) be and is hereby forever barred, estopped, and enjoined from asserting or enforcing any Claim against the Past and Present Directors and Officers, and all such Claims shall be forever extinguished; and
- (b) not be entitled to receive further notice with respect to the Claims Process.

This paragraph 12 shall survive any termination of the CCAA Proceedings.

13. THIS COURT ORDERS that a Proof of Claim must be filed in respect of every Claim, regardless of whether or not a legal proceeding in respect of a Claim has been previously commenced.

14. THIS COURT ORDERS that each Person shall include any and all Claims in a single Proof of Claim.

#### **ADJUDICATION OF CLAIMS**

15. THIS COURT ORDERS that the Monitor shall review all Proofs of Claim it receives. The Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, shall accept, revise, or reject each Claim (or, alternatively, refer the Claim to the Court for adjudication) in accordance with the process set out in paragraphs 16 to 20 of this Order.

16. THIS COURT ORDERS that the Monitor shall deliver copies of the Proofs of Claim received from Claimants to the Past and Present Directors and Officers named in the Proofs of Claim, along with the Monitor's assessment of whether the Claim should be accepted, revised, rejected, or referred to the Court for adjudication. The Past and Present Directors and Officers named in the Proofs of Claim shall advise the Monitor in writing whether they concur or object to the Monitor's assessment of the Proof of Claim by no later than 5 Calendar Days from the date the Proof of Claim was delivered by the Monitor to the Past and Present Directors and Officers. Where the Past and Present Directors and Officers do not deliver a written response to the Monitor by such date, the Past and Present Directors shall be deemed to have accepted the Monitor's assessment of the Claim.

17. THIS COURT ORDERS that, if the Monitor, in consultation with the Past and Present Directors and Officers named in the Proofs of Claim, intends to revise or reject a Claim, the Monitor shall notify the Claimant who has delivered such Proof of Claim that such Claim as set out therein has been revised or rejected and the reasons therefore by sending a Notice of Revision or Disallowance to the Claimant by no later than 21 Calendar Days (i.e. March 22, 2024) after receipt of the Proof of Claim from the Claimant. Where the Monitor does not send a Notice of Revision or Disallowance or a Referral Notice to a Claimant by such date, the Monitor shall be deemed to have accepted such Claimant's Claim in the amount set out in that Claimant's Proof of Claim.

18. THIS COURT ORDERS that the Monitor or any applicable Past and Present Directors and Officers may refer any Claim to the Court for adjudication, and in that event, the Monitor shall send a Referral Notice to the applicable parties.

19. THIS COURT ORDERS that any Claimant who intends to dispute a Notice of Revision or Disallowance shall:

- (a) deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days (i.e. April 1, 2024) from the date the Notice of Revision or

Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and

- (b) within 10 Calendar Days (April 11, 2024) of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the *CCAA* Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.

20. THIS COURT ORDERS THAT, where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out in paragraph 18 of this Order, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

#### **SET-OFF**

21. THIS COURT ORDERS THAT the Past and Present Directors and Officers may set-off (whether by way of legal, equitable, or contractual set-off) against payments any claims of any nature whatsoever that the Past and Present Directors and Officers may have against such Claimant; however, neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Past and Present Directors and Officers of any such claim that they may have against such Claimant.

#### **NOTICE OF TRANSFEREES**

22. THIS COURT ORDERS THAT, subject to the terms of any subsequent Order of this Court, if, after the Filing Date, the holder of a Claim transfers or assigns the whole of such Claim to another Person, the Monitor shall not be obligated to give notice or otherwise deal with the transferee or assignee of such Claim in respect thereof unless and until actual notice of transfer or assignment, together with satisfactory evidence of such transfer or assignment, shall have been received and acknowledged by the Monitor in writing and thereafter such transferee or assignee shall for the purposes hereof constitute the



"Claimant" in respect of such Claim. Any such transferee or assignee of a Claim shall be bound by any notices given or steps taken in respect of such Claim in accordance with this Order prior to receipt and acknowledgement by the Monitor of satisfactory evidence of such transfer or assignment. A transferee or assignee of a Claim takes the Claim subject to any rights of set-off to which the Past and Present Directors and Officers may be entitled with respect to such Claim. For greater certainty, a transferee or assignee of a Claim is not entitled to set-off, apply, merge, consolidate, or combine any Claims assigned or transferred to it against or on account or in reduction of any amounts owing by such Person to the Past and Present Directors and Officers. Reference to "transfer" in this Order includes a transfer or assignment, whether absolute or intended as security.

### **SERVICE AND NOTICE**

23. THIS COURT ORDERS THAT the Monitor may, unless otherwise specified by this Order, serve and deliver the Claims Package, any letters, notices, or other documents to Creditors or any other interested Person by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, facsimile transmission, or email to such Persons at the physical or electronic address, as applicable, last shown on the books and records of the Applicants or set out in such Claimant's Proof of Claim. Any such service and delivery shall be deemed to have been received: (i) if sent by ordinary mail, the third Business Day after mailing; (ii) if sent by courier or personal delivery, on the next Business Day following dispatch; and (iii) if delivered by facsimile transmission or by email by 4:00 p.m. on a Business Day, on such Business Day and if delivered after 4:00 p.m. or other than on a Business Day, on the following Business Day.

24. THIS COURT ORDERS that any notice or communication required to be provided or delivered by a Creditor or Claimant to the Monitor under this Order shall be in writing in substantially the form, if any, provided for in this Order and will be sufficiently given only if delivered by prepaid registered mail, courier, personal delivery, facsimile transmission or email addressed to:

**BDO Canada Limited**  
**201 Portage Avenue, 26<sup>th</sup> Floor**  
**Winnipeg, Manitoba R3B 3K6**  
**Attention: John Fritz**  
**Email: [jfritz@bdo.ca](mailto:jfritz@bdo.ca)**  
**Fax: (833)888-1678**

25. THIS COURT ORDERS that any such notice or communication delivered by a Creditor shall be deemed to be received upon actual receipt thereof by the Monitor during normal business hours on a Business Day or if delivered outside of normal business hours, the next Business Day.

26. THIS COURT ORDERS that, if during any period during which notices or other communications are being given pursuant to this Order a postal strike or postal work stoppage of general application should occur, such notices or other communications sent by ordinary mail and then not received shall not, absent further Order of this Court, be effective and notices and other communications given hereunder during the course of any such postal strike or work stoppage of general application shall only be effective if given by courier, personal delivery, facsimile transmission or email in accordance with this Order.

27. THIS COURT ORDERS that, in the event this Order is later amended by further Order of this Court, the Monitor may post such further Order on the Case Website and such posting shall constitute adequate notice to creditors of such amended Claims Process.

#### **PROTECTIONS FOR THE MONITOR**

28. THIS COURT ORDERS that, in carrying out the terms of this Order, the Monitor:

- (a) shall have all of the protections given to it by the CCAA and the ARIO and as officer of this Court, including the stay of proceedings in its favour;
- (b) shall incur no liability or obligation as a result of carrying out the provisions of this Order, other than in respect of its gross negligence or wilful misconduct;

- (c) shall be entitled to rely on the books and records of the Applicants and any information provided by any of the Past and Present Directors and Officers without being required to conduct any independent investigation;
- (d) shall not be liable for any claims or damages resulting from any errors or omissions in such books, records, or information received from the Past and Present Directors and Officers; and
- (e) may seek advice and directions from the Court or such other assistance as may be reasonably required to carry out its duties pursuant to this Order.

### **GENERAL PROVISIONS**

29. THIS COURT ORDERS that the Applicants, the Past and Present Directors and Officers, their respective agents and representatives, and any other Person given notice of this Order shall fully cooperate with the Monitor in the exercise of its powers and the discharge of its duties and obligations under this Order.

30. THIS COURT ORDERS that nothing in this Order shall prejudice the rights and remedies of any Past and Present Directors and Officers or other Person from seeking recourse against or payment from any directors' and officers' liability insurance policy or policies that exist to protect or indemnify the Past and Present Directors and Officers or other Persons, whether such recourse or payment is sought directly by the Person asserting a Claim from the insurer or derivatively through the Past and Present Directors and Officers; provided, however, that nothing in this Order shall create any rights in favour of such Person under any policies of insurance nor shall anything in this Order limit, remove, modify, or alter any defence to such Claim available to the insurer pursuant to the provisions of any insurance policy or at law, and further provided that any Claim or portion thereof for which the Person receives payment directly from, or confirmation that the Person is covered by, the Applicants' insurance shall not be recoverable as against the Past and Present Directors and Officers.

31. THIS COURT ORDERS that the Monitor is hereby authorized to use reasonable discretion as to the adequacy of compliance with respect to the manner in which any forms

delivered hereunder are completed and executed and the time in which they are submitted, and may, where the Monitor is satisfied that a Claim has been adequately proven, waive strict compliance with the requirements of this Order, including in respect of the completion, execution, and time of delivery of such forms, and may request any further documentation from a Claimant that the Monitor may require in order to enable it to determine the validity of a Claim.

32. THIS COURT ORDERS that all references as to time herein shall mean local time in Winnipeg, Manitoba, Canada, and any reference to an event occurring on a Business Day shall mean prior to 4:00 pm on such Business Day unless otherwise indicated herein.

33. THIS COURT ORDERS that any Claim denominated in foreign currency shall be converted to Canadian dollars at the Bank of Canada noon exchange rate in effect at the Filing Date.

34. THIS COURT ORDERS that, notwithstanding any other provisions of this Order, the solicitation by the Monitor of Proofs of Claim and the filing by any Claimant of any Proof of Claim shall not, for that reason only, grant any Person any standing in these proceedings.

35. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

36. THIS COURT ORDERS that the Monitor shall be at liberty and is 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 the Monitor is authorized and empowered to act as a representative in respect of these proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

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

January 30, 2024

  
BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank

Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction

Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency

Brent W. Mescall, Parlee McLaws LLP, counsel for Legacy Equipment

Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.



Tel: 204 956 7200  
Fax: 833 888 1678  
www.bdo.ca

BDO Canada Limited  
201 Potage Avenue, 26<sup>th</sup> Floor  
Winnipeg MB R3B 3K6  
Canada

## Schedule "A"

February 1, 2024

Dear Creditor:

**Re: *In the matter of the Companies' Creditors Arrangement Act Proceedings of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors), 12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively the "Accurate Group" or the "Applicants")***

Pursuant to a February 10, 2023 Order of the Manitoba Court of King's Bench (the "Court"), Deloitte Restructuring Inc. was appointed as the monitor of the Accurate Group in the *Companies' Creditors Arrangement Act* (the "CCAA") proceedings. On December 22, 2023, the Court granted an Order substituting BDO Canada Limited (hereafter referred to as the "Monitor") in place of Deloitte Restructuring Inc.

On January 26, 2024 the Court granted an Order (the "D&O Claims Process Order") approving a Directors' and Officers' Claims Process (the "D&O Claims Process") in the CCAA proceedings.

As detailed in the D&O Claims Process Order, the D&O Claims Process is for any Claimant with a Claim that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director or Officer being a director or officer of the Applicants.

Enclosed you will find the following documents with respect to the D&O Claims Process:

- (i) Instruction Letter for the D&O Claims Process;
- (ii) Proof of Claim Form; and
- (iii) D&O Claims Process Order.

Please note that your Proof of Claim must be received by the Monitor by **4:00 PM Manitoba Time on March 1, 2024** (the "Claims Bar Date"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Regards,

**BDO CANADA LIMITED**

In its capacity as Monitor of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,  
Glass 8 Inc., National Interior. (2021) Inc.,  
12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors),  
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
and not in its personal capacity.

Per: Brent Warga CPA, CA, CIRP, LIT  
Senior Vice-President



**INSTRUCTION LETTER FOR THE DIRECTORS' AND OFFICERS' CLAIMS PROCESS  
FOR THE ACCURATE GROUP**

**1. CLAIMS PROCEDURE**

By Order of the Manitoba Court of King's Bench pronounced January 26, 2024 (the "Claims Process Order"), the Monitor has been authorized to conduct a Directors' and Officers' Claims Process (the "D&O Claims Process"). The Claims Process Order governs the D&O Claims Process, notwithstanding any of the instructions contained herein. All capitalized terms not defined herein shall have the meaning ascribed thereto in the Claims Process Order, a copy of which is enclosed with these instructions. The Claims Process Order can also be accessed on the Monitor's website (the "Monitor's Website") at <https://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup>.

This letter provides instructions for completing the Proof of Claim Form.

The D&O Claims Process is intended for any person with a Claim of any kind or nature whatsoever against any of the Past and Present Directors and Officers of the Applicants that:

- (i) arises from facts occurring on or after February 10, 2023; and
- (ii) is in any way connected with a Past and Present Director and Officer being a director or officer of the Applicants.

If you have any questions regarding the D&O Claims Process, please contact the Monitor at the address provided below.

All notices and enquiries with respect to the D&O Claims Process should be addressed to:

BDO Canada Limited, as Monitor of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6  
Phone: (204)282-9716  
Fax: (833)888-1678  
E-mail: [jfritz@bdo.ca](mailto:jfritz@bdo.ca)  
Attention: John R. Fritz

**2. GENERAL INSTRUCTIONS FOR CREDITORS SUBMITTING A PROOF OF CLAIM FORM**

The Proof of Claim Form must be received by the Monitor by 4:00 pm Manitoba Time on **MARCH 1, 2024** (the "Claims Bar Date"), or such later date as the Monitor may agree in writing or the Court may otherwise direct. Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.

Additional Proof of Claim Forms can be obtained from the Monitor by contacting the Monitor as detailed above and providing particulars as to your name, address, facsimile number, and e-mail. Once the Monitor has this information you will receive, as soon as practicable, additional Proof of Claim Forms. The Proof of Claim Form is also available on the Monitor's Website (as noted above).

**3. INSTRUCTIONS FOR COMPLETING THE PROOF OF CLAIM FORM**

**A. Particulars of Creditor**

- Creditor must state full and complete legal name of the individual, company, or firm.
- Creditor must include contact details, including phone number and email addresses (as applicable), as well as the name of the contact person including his or her position with the company (as applicable).
- Indicate whether the Claim was sold or assigned by ticking the appropriate box.

**B. Particulars of Assignee (if any)**

- Instructions are the same as above if applicable.

**C. Proof of Claim Form**

- If the individual completing the Proof of Claim Form is the creditor mark the appropriate item.
- If the individual completing the Proof of Claim Form is not the creditor he or she must state his or her position or title with the creditor and state the full and complete legal name of the creditor.
- Insert value of Claim in Canadian dollars against the Past and Present Directors and Officers of the Applicants.

**D. Particulars of Claim**

- Claim must include supporting documentation as summarized in the Proof of Claim Form.

**E. Filing of Claim**

- The Proof of Claim Form must be received by the Monitor by the Claims Bar Date. **Failure to file your Proof of Claim Form and any required documentation as directed in relation to your Claim by the Claims Bar Date will mean the Claim will be barred and extinguished forever.**





SCHEDULE "B"

PROOF OF CLAIM FORM

In the matter of the Companies' Creditors Arrangement Act Proceedings of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors), 12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively the "Accurate Group" or the "Applicants")

PLEASE READ CAREFULLY THE CLAIMS PROCESS ORDER (THE "ORDER") AND THE CLAIMS PROCESS INSTRUCTION LETTER WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

i. Full Legal Name of creditor (include trade name, if different):

(the "Creditor"). The full legal name should be the name of the Creditor of the Past and Present Directors and Officers (as defined in the Order), notwithstanding whether an assignment of a Claim has occurred subsequent to February 10th, 2023 (the "Filing Date").

ii. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

iii. Other Contact Information of the Creditor:

Telephone Number: \_\_\_\_\_

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

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

iv. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: \_\_\_ No: \_\_\_

B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

i. Full Legal Name of the Assignee:

ii. Full Mailing Address of the Assignee:

iii. Other Contact Information of the Assignee:

Telephone Number: \_\_\_\_\_

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

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

i. That I:

\_\_\_\_\_ have a claim against the Past and Present Directors and Officers (as defined in the Claims Process Order); OR

\_\_\_\_\_ am

\_\_\_\_\_ (state position or title)

of

\_\_\_\_\_ (name of Creditor)

and have a claim against the Past and Present Directors and Officers.

ii. That I have knowledge of all the circumstances connected with the Claim described and set out below;

iii. The Creditor asserts a claim against the Past and Present Directors and Officers as below:

\$ \_\_\_\_\_ CAD (insert \$ value of Claim)

\_\_\_\_\_ (insert name of Past and Present Directors and Officers)

D. PARTICULARS OF THE CLAIM(S) AGAINST THE PAST AND PRESENT DIRECTORS AND OFFICERS

In accordance with the Claims Process Order, a claim is defined as follows:

*any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising after the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer.*

The particulars of the undersigned's total Claim against the Past and Present Directors and Officers are:

---

*Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, and a description of transaction(s) or agreement(s) giving rise to the Claim.*

**E. FILING OF CLAIM**

This Proof of Claim form must be received by the Monitor by no later than 4:00 p.m. (Manitoba Time) on the Claims Bar Date of March 1, 2024, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)

Unless otherwise ordered by the Court, failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 4:00 p.m. (Manitoba Time) on March 1, 2024 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Past and Present Directors and Officers that arose subsequent to the Filing Date, and you shall not be entitled to further notice or distribution, if any, and you shall not be entitled to participate as a Creditor in accordance with the Claims Process Order.

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Witness

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

\_\_\_\_\_  
Print

*If Creditor is other than an individual, print name and title of authorized signatory*

\_\_\_\_\_  
Witness

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

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title

**SCHEDULE "C"**

**NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM**

In the matter of the Companies' Creditors Arrangement Act Proceedings of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,  
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,  
10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
(collectively the "Accurate Group" or the "Applicants")

Name of Creditor: \_\_\_\_\_

Reference #: \_\_\_\_\_

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024.

Pursuant to the Claims Process Order, BDO Canada Limited, in its capacity as Monitor of the Accurate Group, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

Your Claim has been revised for Distribution Purposes; or

Your Claim has been disallowed.

Revision or Disallowance:

Proof of Claim as Submitted	Proof of Claim as Accepted

Reason for the Revision or Disallowance:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:**

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim, the Claimant shall:
  - a. Deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days from the date the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and
  - b. Within 10 Calendar Days of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the CCAA Proceedings on April 26, 2024 along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.

2. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out above, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

*Address for Service of Dispute Notices:*

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.**

DATED this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**BDO CANADA LIMITED**

In its capacity as Monitor of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,  
Glass 8 Inc., National Interior. (2021) Inc.,  
12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors),  
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
and not in its personal capacity.

Per: \_\_\_\_\_  
Brent Warga CPA, CA, CIRP, LIT  
Senior Vice-President

SCHEDULE "D"

DISPUTE NOTICE

In the matter of the Companies' Creditors Arrangement Act Proceedings of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,  
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allisco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,  
10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
(collectively the "Accurate Group" or the "Applicants")

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: \_\_\_\_\_ and dated \_\_\_\_\_, 2024 issued by BDO Canada Limited in its capacity as Monitor of the Accurate Group.

Name of Creditor: \_\_\_\_\_

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature of Individual/Authorized Signing Officer: \_\_\_\_\_

(Please print name) \_\_\_\_\_

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

Telephone Number: \_\_\_\_\_ Facsimile Number: \_\_\_\_\_

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

Full Mailing Address:  
\_\_\_\_\_  
\_\_\_\_\_

THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 10 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.

*Address for Service of Dispute Notices:*

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)

**SCHEDULE "E"**

**REFERRAL NOTICE**

**In the matter of the Companies' Creditors Arrangement Act Proceedings of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,  
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,  
10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
(collectively the "Accurate Group" or the "Applicants")**

Terms in capital letters which are not defined within this Referral Notice have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, the Monitor hereby gives you notice that the adjudication of the Proof of Claim bearing Reference #: \_\_\_\_\_ and dated \_\_\_\_\_, 2024 submitted by \_\_\_\_\_ is being referred to the Court for adjudication.

Further information as to the date and time of the hearing will be provided to you once it is available.

**BDO CANADA LIMITED**

In its capacity as Monitor of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,  
Glass 8 Inc., National Interior. (2021) Inc.,  
12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors),  
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
and not in its personal capacity.

Per: \_\_\_\_\_  
Brent Warga CPA, CA, CIRP, LIT  
Senior Vice-President

**Appendix B – January 26, 2024 Order**



**THE KING'S BENCH**  
**WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

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**ORDER**  
**(STAY EXTENSION AND OTHER RELIEF)**  
**DATE OF HEARING: FRIDAY, JANUARY 26, 2024 AT 9:00 A.M.**  
**THE HONOURABLE MR. JUSTICE BOCK**

---

**McDougall Gauley LLP**  
**500 616 Main Street**  
**Saskatoon SK S7J 0H6**

**IAN A. SUTHERLAND, K.C. / CRAIG FRITH**  
**PHONE: (306) 665-5417 / (306) 665-5432**  
**FAX: (306) 664-4431**  
**CLIENT FILE NO. 549268.11**

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

THE HONOURABLE ) the 26th day of January, 2024.  
 )  
MR. JUSTICE BOCK )

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**ORDER**  
**(STAY EXTENSION AND OTHER RELIEF)**

THIS MOTION, made by Deloitte Restructuring Inc. in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order extending the stay of proceedings and other relief, was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Sixth Report of the Monitor dated January 23, 2024 (the "**Sixth Report**"), and on hearing the submissions of counsel for the Monitor, the Applicants, The Toronto-Dominion Bank, Chandos Construction, Canada Revenue Agency, CW Stevenson

Inc., and Legacy Equipment, and on hearing from Stephen Segal in his capacity as officer of the Applicants, no one appearing for any other person on the Service List, although properly served as appears from the affidavit of Shelby Braun affirmed January 25, 2024; all filed;

### **SERVICE**

1. THIS COURT ORDERS that the time for service of the Monitor's notice of motion and supporting materials is hereby abridged and validated so that the motion is properly returnable today and hereby dispenses with further service thereof.

### **EXTENSION OF THE STAY PERIOD**

2. THIS COURT ORDERS that that the Stay Period (as that term is defined in the Amended and Restated Initial Order of the Honourable Mr. Justice Bock dated February 14, 2023 (the "ARIO")) in respect of:

- (a) the Applicants or their Business and Property, and the Past and Present Directors and Officers is hereby extended from January 29, 2024 to February 26, 2024; and
- (b) the Monitor and the proceeds of the Amended Transaction (as defined in the Sixth Report) is hereby extended from January 29, 2024 to April 30, 2024.

### **WAGE EARNER PROTECTION PROGRAM**

3. THIS COURT ORDERS that the Applicants meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222, and that the Monitor be authorized to carry out the prescribed duties in section 21 of *Wage Earner Protection Program Act* (Canada) and any further directions that may be given to the Monitor by the Minister.

## **ADDITIONAL AUTHORIZATIONS**

4. THIS COURT ORDERS that, upon filing the Monitor's certificate attached as **Schedule "A"** to this Order, the Monitor shall be authorized, but not obligated, to:

- (a) provide written consent on behalf of the Applicants pursuant to paragraph 15 of the ARIO, where the Monitor determines, in its sole discretion, that such written consent is appropriate in the circumstances;
- (b) execute, assign, issue, and endorse documents of whatever nature in respect of any of the Property, whether in the Monitor's name or in the name and on behalf of the Applicants, for the purposes of winding up the Business and concluding the within proceedings;
- (c) complete and submit any outstanding statutory filings on behalf of the Applicants and correspond with any governmental (or other) authorities in respect of the same; and
- (d) take any steps reasonably incidental to the exercise of these powers.

5. THIS COURT ORDERS AND DECLARES that the Monitor shall incur no liability or obligation as a result of carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part. Nothing in this Order shall derogate from the protections afforded the Monitor by the *Companies' Creditors Arrangement Act* (Canada) or any applicable legislation.

## **APPROVALS**

6. THIS COURT ORDERS that the Sixth Report, and the activities, actions, and conduct of the Monitor described therein are hereby approved.

7. THIS COURT ORDERS that the fees and disbursements of the Monitor and its legal counsel, McDougall Gauley LLP, as set out in the Sixth Report are hereby approved.

## CASE WEBSITE

8. THIS COURT ORDERS that the Case Website (as defined in the ARIO) for the within proceedings shall now be as follows:

[www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup](http://www.bdo.ca/services/financial-advisory-services/business-restructuring-turnaround-services/current-engagements/AccurateGroup)

## MISCELLANEOUS MATTERS

9. THIS COURT ORDERS AND DECLARES that MLT Aikins LLP's engagement as legal counsel to the Applicants is hereby terminated.

10. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

January 30, 2024

  
\_\_\_\_\_  
BOCK, J.

I, Craig Frith, of the firm of McDougall Gauley LLP, hereby certify that I have received the consents as to form of the following parties:

JJ Burnell, MLT Aikins LLP  
Sam Gabor, Gowling WLG, counsel for The Toronto-Dominion Bank  
Jonathan Hillson, Bennett Jones LLP, counsel for Chandos Construction  
Penny Piper, Department of Justice (Canada), counsel for Canada Revenue Agency  
Brent W. Mescall, Parlee McLaws LLP, counsel for Legacy Equipment  
Melanie LaBossiere, Thompson Dorfman Sweatman LLP, counsel for CW Stevenson Inc.

**Schedule A – Monitor's Certificate**

Court File No. CI 23-01-39360

**THE KING'S BENCH  
WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**MONITOR'S CERTIFICATE**

**RECITALS**

A. Pursuant to an Order of the Honourable Mr. Justice Bock of the Manitoba Court of King's Bench (the "**Court**") dated February 10, 2023, Deloitte Restructuring Inc. was appointed as the Monitor of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**").

B. On December 22, 2023, the Court granted an Order substituting BDO Canada Limited as the Monitor of the Applicants (the "**Monitor**") in place of Deloitte Restructuring Inc.

THE MONITOR CERTIFIES the following:

1. Stephen Segal has resigned as officer of the Applicants such that the Applicants do not have any directors or officers.

2. This Certificate was delivered by the Monitor at \_\_\_\_\_ [TIME] on \_\_\_\_\_  
[DATE].

**BDO Canada Limited, in its capacity as  
Monitor of the undertaking, property and  
assets of the Applicants, and not in its personal  
capacity**

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

Name:

Title:

**Appendix C – John O’Keefe Proof of Claim**





SCHEDULE "B"

PROOF OF CLAIM FORM

In the matter of the Companies' Creditors Arrangement Act Proceedings of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors), 12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively the "Accurate Group" or the "Applicants")

PLEASE READ CAREFULLY THE CLAIMS PROCESS ORDER (THE "ORDER") AND THE CLAIMS PROCESS INSTRUCTION LETTER WHICH ARE ENCLOSED BEFORE COMPLETING THIS PROOF OF CLAIM.

A. PARTICULARS OF CREDITOR

i. Full Legal Name of creditor (include trade name, if different):

John P.OKeefe

(the "Creditor"). The full legal name should be the name of the Creditor of the Past and Present Directors and Officers (as defined in the Order), notwithstanding whether an assignment of a Claim has occurred subsequent to February 10th, 2023 (the "Filing Date").

ii. Full Mailing Address of the Creditor: (The mailing address should be the mailing address of the Creditor and not an assignee.)

64 Baldpate Rd. Boxford, MA 01921 USA

iii. Other Contact Information of the Creditor:

Telephone Number: (978) 352-6167, Mobile (978) 764-1302

Email Address: johnokeefellc@gmail.com

Facsimile Number: (978) 352-5614

Attention (Contact Person): John P.OKeefe

iv. Has the Claim set out herein been sold, transferred or assigned by the Creditor to another party?

Yes: \_\_\_ No: X

B. PARTICULARS OF ASSIGNEE(S) (IF APPLICABLE)

If the Claim set out herein has been sold, transferred or assigned, complete the required information set out below.

i. Full Legal Name of the Assignee:

ii. Full Mailing Address of the Assignee:

iii. Other Contact Information of the Assignee:

Telephone Number: \_\_\_\_\_

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

Facsimile Number: \_\_\_\_\_

Attention (Contact Person): \_\_\_\_\_

C. PROOF OF CLAIM

THE UNDERSIGNED HEREBY CERTIFIED AS FOLLOWS:

i. That I:

\_\_\_\_\_ have a claim against the Past and Present Directors and Officers (as defined in the Claims Process Order); OR

I am

\_\_\_\_\_ Owner  
(state position or title)

of John P.OKeefeLLC  
\_\_\_\_\_ (name of Creditor)

and have a claim against the Past and Present Directors and Officers.

ii. That I have knowledge of all the circumstances connected with the Claim described and set out below;

iii. The Creditor asserts a claim against the Past and Present Directors and Officers as below:

\$ 208,103. CAD (insert \$ value of Claim) (\$154,150.US)

Stephen Segal and Directors (insert name of Past and Present Directors and Officers)

D. PARTICULARS OF THE CLAIM(S) AGAINST THE PAST AND PRESENT DIRECTORS AND OFFICERS

In accordance with the Claims Process Order, a claim is defined as follows:

*any other claim, cause of action, or demand of any nature or kind whatsoever of any Person against any Past and Present Director and Officer arising after the Filing Date, whether or not such right or claim is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, unsecured, perfected, unperfected, present, future, known, or unknown, and whether or not such right is executory or anticipatory in nature, including any right or ability of any Person to advance a claim for contribution, indemnity, or otherwise against any of the Past and Present Directors and Officers with respect to any matter, action, cause, or chose in action, whether existing at present or arising or commenced in the future, for which any Past and Present Director and Officer is alleged to be by statute, law, equity, or otherwise liable to pay in his or her capacity as a Past and Present Director and Officer.*

The particulars of the undersigned's total Claim against the Past and Present Directors and Officers are:

See Attached Continuation of Schedule B, Section D, Proof of Claim Particulars

Provide all particulars of the Claim and supporting documentation, including the amount which should be summarized on a separate sheet and/or with copies of an account history or summary and all invoices, particulars of all credits, discounts and so forth claimed, and a description of transaction(s) or agreement(s) giving rise to the Claim.

E. FILING OF CLAIM

This Proof of Claim form must be received by the Monitor by no later than 4:00 p.m. (Manitoba Time) on the Claims Bar Date of March 1, 2024, by either personal delivery, email (in PDF format) or facsimile transmission at the following address:

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)

Unless otherwise ordered by the Court, failure to file your Proof of Claim and any required documentation as directed in relation to any Claim by 4:00 p.m. (Manitoba Time) on March 1, 2024 will result in your Claim being forever barred and extinguished and you will be prohibited from making or enforcing a Claim against the Past and Present Directors and Officers that arose subsequent to the Filing Date, and you shall not be entitled to further notice or distribution, if any, and you shall not be entitled to participate as a Creditor in accordance with the Claims Process Order.

DATED this 8th day of February, 2024:

Mary Lou Bigelow  
Witness

Per: John P. OKeefe  
Signature  
John P. OKeefe  
Print

If Creditor is other than an individual, print name and title of authorized signatory:

\_\_\_\_\_  
Witness

Per: \_\_\_\_\_  
Signature  
\_\_\_\_\_  
Name  
\_\_\_\_\_  
Title

**BDO Claim Form. Schedule B: Section D: Particulars of the Claim**

**John P. OKeefe LLC 2/8/2024**

**1. Sales Agency Agreement:**

**The Accurate Dorwin and John P. OKeefe LLC Sales Agency Agreement, that dates back to 2016, sets the rate of commission on windows and door sales and defines the territory in the USA to be covered. Sales commission is set at 5% for windows and 2 ½ % for exterior doors and payment is due within 30 days of customer payment. (See attached.) AD2020 was not signatory to this agreement but accepted its terms. See attached copies of past AD2020 commission checks.**

**2. Invoices for Sales Commissions:**

**See attached invoices from John OKeefe LLC for sales commissions on window orders placed with Accurate Dorwin 2020 for shipments after Feb.13, 2023. These invoices represent commissions 3 million plus in U.S. Dollar sales.**

**3. Factory Quotations:**

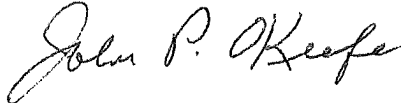
**See attached factory quotations showing U.S. dollar value of orders. These orders tie in with invoices referenced in Paragraph 2. Accurate Dorwin's Export Sales Department priced all quotes.**

**4. Summary:**

**During the summer, Steven Segal led me to believe that Accurate Dorwin orders in production after February 13, 2023 would not be part of the bankruptcy proceedings and receivables from these sales would be available for paying commissions. Because of this, I continued my field support for Accurate Dorwin orders already in process to assist in their satisfactory completion. In January of 2024, I learned the successor company to Accurate Dorwin 2020 purchased only its assets and did not assume its liabilities. This meant receivables from AD2020 would not be available to pay commissions. This news came as a shock to me. I was responsible for approximately 3 U.S. million dollars' worth of orders for shipment after February 13, 2023, and yet I have not received any commission payments for these efforts. (I previously submitted a claim to the Monitor for unpaid commissions on an additional \$1.5 million (U.S.) in orders completed prior to 2-13-23.)**

**Accurate Dorwin 2020 is not in compliance with our sales agency agreement which calls for my commission payment within 30 days of customer payment. Allowing income from AD2020 receivables to help finance the successor company is highly unethical. Please consider paying my claim for earned income. I am a salesperson not a banker.**

**Sincerely,**

A handwritten signature in cursive script that reads "John P. O'Keefe".

**John P. O'Keefe  
John P. O'Keefe LLC  
64 Baldpate Road  
Boxford, MA 01921  
978-764-1302  
johnokefellc@gmail.com**

# INDEPENDENT CONTRACTOR SALES AGENCY AGREEMENT

This Independent Contractor Sales Agency Agreement ("Agreement") is made and effective this January 5, 2016,

- BETWEEN:** Accurate Dorwin Inc. ("Accurate"), a corporation organized and existing under the laws of the Province of Manitoba, with its head office located at: 1535 Seel Ave., Winnipeg, Manitoba, Canada R3T 1C9
- AND:** John P. OKeefe LLC. (the "Agent"), a corporation organized and existing under the laws of the Massachusetts, with its head office located at:
- AND:** John P. OKeefe (the "Covenantor"), of the City of Boxford, in the State of Massachusetts, being the principal shareholder of the Agent

NOW, THEREFORE, in consideration of the mutual agreements and covenants herein contained the parties hereto agree as follows:

## 1. RECITALS

- a. Accurate is a manufacturer, installer, seller, and reseller of window, door, glass and products (the "Products") and desires to appoint Agent as general sales Agent for the sale of Accurate's product in the following territory: New Hampshire, Maine, Massachusetts, Rhode Island, Connecticut, the part of New York that is East of Wayne, Seneca, Schuyler and Chemung counties and North of Bronx County) (the "Territory").
- b. Agent desires to accept such appointment and to perform all the provisions of this agreement.

## 2. APPOINTMENT OF AGENT:

- a. Accurate appoints the Agent as the exclusive agent of Accurate for the Products in the Territory (as defined below) to solicit orders and take inquiries and generally promote the sale of the Products in the Territory in accordance with the terms, provisions and conditions of this Agreement.
- b. The Agent shall not solicit orders and take inquiries and generally promote the sale of the Products outside of the Territory without the express written permission of Accurate.

3. **DURATION:** The term of the agency created shall be for 1 year, until Dec 31, 2016, unless sooner terminated.

4. **AGENT'S BEST EFFORTS:** Agent agrees to devote best efforts to the business of Accurate in the Territory under the direction of Accurate's officers or representatives, and to conform with the rules, regulations and instructions of Accurate now in force or that may be adopted in the future and provided to the Agent. Agent shall only employ or utilize salespersons to assist Agent, on such terms and conditions as Accurate may require, and as set forth in this Agreement. Agent shall require and does hereby agree the compliance of its employees and agents with the obligations of the Agent in this Agreement and in the rules, regulations, and instructions of Accurate now in force or that may be adopted in the future. The Agent agrees to indemnify Accurate and hold Accurate harmless with respect to any breach of the obligations of the Agent in this Agreement and in the rules, regulations, and instructions of Accurate now in force or that may be adopted in the future. The Agent and its agents and employees will not be allowed to sell other window and door products of other manufacturers to customers of Accurate, unless prior written consent is first obtained from Accurate, such consent not to be unreasonably withheld. For purposes of clarity, consent shall be deemed to be reasonably withheld if the other window or door product or products are of an inferior quality compared to similar products, or if the sales methods used to sell such products, or the products themselves, are such that Accurate believes such methods or products would reflect poorly upon Accurate's Products.

5. **INDEPENDENT CONTRACTOR:** In the performance of the work, duties and obligations in any way connection with this Agreement, it is acknowledged and agreed that the Agent is performing as an independent contractor, and shall have full and exclusive control over provision of services, subject to the provisions of this Agreement. The Agent hereby agrees to indemnify and save harmless Accurate from and against any loss, costs or other liability whatsoever arising from or out of or in any way related to the provision of services by the Agent to Accurate or out of the wanton or reckless conduct or dishonesty of the Agent in respect of any such services. The relationship created by this agreement is that of independent representative and neither the Agent nor any of its officers, agents, salesmen or employees shall have any right or authority to: (1) Conduct any business in the name of or for the account of Accurate; (2) Assume or create any obligation of any kind, express or implied, on behalf of Accurate; (3) Enter into contracts or commitments in the name of Accurate; or (4) Bind Accurate in any respect whatsoever. The relationship created by this Agreement does not constitute the granting of a franchise to the Agent by Accurate and no federal or provincial franchise statute, law, regulation or rule is intended to or has been applied by the parties, nor shall any such franchise, statute, law, regulation or rule be deemed or construed to apply to the formation, operation, administration or termination of this Agreement. It is understood and agreed that neither the Agent nor its employees or agents shall be considered employees of Accurate and neither party shall in any event be held liable or accountable for any obligations incurred by the other party other than as specified in this Agreement.

The Agent shall take such action as may be required and shall perform such services as may be necessary to enable Accurate to obtain and keep current all applicable government licences, permits and approvals, including any registration of this Agreement, which are necessary or advisable for Accurate to carry out its activities with respect to the sale of the Products in the Territory.

The Agent shall not enter into any Agreement, contract or arrangement with any government or governmental representative or with any person, firm or corporation, or other enterprise imposing any legal obligation or liability of any kind whatsoever on Accurate, without obtaining the prior written consent of Accurate in each instance. The Agent shall only make representations to customers about Products that reflect current Accurate policy, pricing, manufacturing, and sales guidelines. The Agent hereby

indemnifies and holds harmless Accurate from any and all claims made by customers based on misrepresentations of the Agent. Agent will ensure it is covered by appropriate liability insurance.

If the Agent is a corporation, it is duly organized, validly existing and in good standing under the laws of the Province or State of its head office and which is located within the Territory, and is in good standing with all provincial, state, federal, and municipal taxation agencies, and has all requisite corporate power and capacity to carry on its business as now conducted, to enter into and perform its obligations pursuant to this Agreement, and is qualified to do business in the Territory pursuant to its governing legislation

**6. COMMISSIONS**

- a. Agent, during the term of the agreement, shall receive a commission from the sale of Accurate's product sold for use in the Territory, whether sold by Agent or by Accurate, or others, except as provided in this agreement.
- b. Agent's commission on net sales amounts made pursuant to this agreement shall be as follows, which shall be earned and paid in the same currency as sold:
  - 1. 5% unless modified by the following.
  - 2. Any portion of orders that includes non-window product not manufactured by Accurate, such as swing doors or patios door, will have the commission rate reduced to 50% of the above stated amounts.
  - 3. In the event that the agent is able to obtain an order for more than quoted the incremental price obtained will be shared equally between Accurate and the Agent.
  - 4. Unless mutually agreed to where special pricing and commission rates are to apply
- c. Under no circumstances, without the written permission of Accurate, may Agent give any part of Agent's commission to any assistant, local Agent, the customer, or any other person to assist Agent in making a sale or induce a customer to purchase from Accurate.

**7. WHEN COMMISSIONS ARE PAID**

- a. Subject to 7b. below, any commission to be received under this Agreement shall be invoiced by the agent and forwarded to Accurate. Accurate will not credit the Agent's account on Accurate's books until the purchaser has made payment in full with Accurate. If payment is made by cheque, payment will be deemed not to have been made until such time as the amount of the cheque has cleared and the funds credited in Accurate's account.
- b. When Accurate insures a foreign receivable through the Export Development Corporation of Canada, Agent shall receive commission on only the amount paid by the customer or the EDC.
- c. Commissions are paid on the 15<sup>th</sup> day of the month after payment pursuant to 6.a and 6.b has occurred.

**8. SALES IN OR FROM OTHER TERRITORIES**

- a. Unless agreed to in advance, the Agent agrees not to sell any Product in a territory other than the Territory, or endeavor, directly or indirectly, to make sales of the Products for use outside of the Territory. Should a purchaser call on the Agent voluntarily and purchase the Products for use outside of the Territory, Agent shall receive commissions as follows, unless agreed to otherwise prior to the order being placed: 50% of normal commissions
- b. Accurate agrees that, when any other authorized sales Agent of Accurate sells Accurate's product for use in Territory, Agent's account shall be credited with the regular commission, less the commission paid Agent making the sale.

**9. DISPUTES ON COMMISSIONS:** In any dispute arising between Agent and any other sales Agent of Accurate regarding the right to commission on any sale of a Product, Accurate shall have the sole right to determine the distribution of the commission, and Agent shall abide by and be bound by Accurate's decision.

**10. NONDISCLOSURE OF ACCURATE'S AFFAIRS:**

- a. The Agent shall, during the term of this Agreement, and thereafter, treat as confidential any and all information learned by Agent concerning the business or affairs of Accurate, and in particular, the Agent will:
  - 1. not disclose to any third party the terms and conditions of this Agreement;
  - 2. not disclose methods of manufacture or sale of the Products including production and marketing plans, and price structures;
  - 3. take proper steps to prevent such disclosure by employees, agents, and contractors;
  - 4. safe guard all documents against theft, damage or access by unauthorized persons;
  - 5. not to disclose the identity of customers or any customer information to any party other than Accurate.; and
  - 6. comply fully with all privacy laws and the privacy policies of Accurate
- b. The obligation to keep information received pursuant to this Agreement confidential shall continue for five (5) years after expiration or termination of this Agreement. For purposes of clarity, the expiration of the obligations hereunder shall not be deemed to be consent on the part of Accurate to the breach of any applicable privacy legislation which the Agent shall comply with at all times.
- c. The Agent acknowledges that it has reviewed the provisions of the paragraph 10 and it has turned its mind to the reasonableness of the scope thereof, including the time period, and that it is entirely satisfied that the provisions of the

paragraph are both necessary and reasonable for the protection of the legitimate interests of Accurate and that they represent the mutual desire and intent of Accurate, and the Agent, that such provisions be upheld in their entirety and be given full force and effect. The Agent acknowledges and agree that the breach by it of any of the restrictions set out in this paragraph 10 of this instrument could cause irreparable harm to Accurate which could not be adequately compensated for by damages, and in the event of a breach or a threatened breach of any of the said provisions, the Agent hereby acknowledges that Accurate shall be entitled to specific performance of this Agreement and to an injunction being issued against the Agent restraining it from any breach or further breach of such restrictions, but this sentence shall not be construed so as to be in derogation of any other remedy which Accurate may have in the event of such a breach or threatened breach. In order to obtain such relief, it shall not be necessary for Accurate to establish irreparable harm which cannot be satisfied by an award of damages.

**11. LIMITATION ON COMMISSION CLAIMS:** Agent waives all claim for commission on sales of Accurate's product, whether made by Agent or others, and all other claims of any nature whatever, if the claim is not made within 3 months from the date of termination of this agreement.

**12. CONTENTS OF ORDERS**

- a. All orders for Accurate's product shall be taken on printed forms furnished by Accurate, and all such orders shall be sent to Accurate immediately after being signed by purchasers. The orders shall contain all conditions and agreements of every nature whatsoever between the parties to the sale, it being agreed that Accurate shall not be responsible for promises or conditions not specified on the orders. Accurate's product shall not be sold for more or less than the price established by Accurate for the specific customer and specific project.
- b. If Accurate is compelled to make any concessions to customers or incur any expense by reason of a violation of these requirements, the amount of the expense may be charged to the Agent's account.
- c. All orders are quoted subject to credit approval which will be at Accurate's sole discretion.
- d. Agent will not, without written approval from Accurate, modify any standard terms and conditions of Accurate or modify any warranty provided by Accurate.

**13. ACCEPTANCE OF ORDERS BY ACCURATE:** Orders taken by Agent shall not be binding until accepted by Accurate. Accurate reserves the right to reject any order including, without limitation, when, in the judgment of Accurate, the product ordered may not be suitable to the business of the customer.

**14. AGENT NOT TO COMPETE:**

- a. The Agent shall not at any time during the term of this Agreement or for a period of time twelve (12) months after its termination either individually or in partnership or in conjunction with any person or persons, business, association, syndicate, company or corporation, as principal, agent, director, officer, employee, investor or in any other manner whatsoever directly or indirectly, carry on, be engaged in, be interested in or be connected with, or permit their name or any part thereof to be used or employed by any such person or persons, business, association, syndicate, company or corporation, carrying on, engaged in, interested in, or concerned with a business which is similar to the business of Accurate, nor shall the Agent or the Principal engage, directly or indirectly in any business or undertaking that would complete with the business of Accurate.
- b. The Agent shall not at any time during the currency of this agreement and twelve months from the date of termination of this Agreement directly or indirectly, induce or attempt to induce any employee of Accurate to leave the employ of Accurate or to become employed by any person other than Accurate, or solicit or engage any current employee, agent, customer, or supplier of Accurate on behalf of the Agent, or on behalf of any person or persons, business, association, syndicate, company or corporation.
- c. The Agent acknowledges that it has reviewed the provisions of this paragraph 14 herein and it has turned its mind to the reasonableness of the scope thereof, both as to the geographical area and the time period, and that it is entirely satisfied that the provisions of such sections are both necessary and reasonable for the protection of the legitimate interests of Accurate and that they represent the mutual desire and intent of Accurate, and the Agent that such provisions be upheld in their entirety and be given full force and effect. The Agent acknowledges and agree that the breach by it of any of the restrictions set out in this paragraph 14 of this Agreement could cause irreparable harm to Accurate which could not be adequately compensated for by damages, and in the event of a breach or a threatened breach of any of the said provisions, the Agent hereby acknowledges that Accurate shall be entitled to specific performance of this Agreement and to an injunction being issued against the Agent restraining it from any breach or further breach of such restrictions, but this sentence shall not be construed so as to be in derogation of any other remedy which Accurate may have in the event of such a breach or threatened breach. In order to obtain such relief, it shall not be necessary for Accurate to establish irreparable harm which cannot be satisfied by an award of damages. The Agent acknowledges that certain judgments have ruled that non-competition agreements are void or unenforceable as being against public policy. The Agent specifically agrees that it is estopped from relying on said case law and agrees that the terms of this Agreement are necessary and fair.

**15. REPAIRS AND MAINTENANCE OF PRODUCT:** Agent shall promptly and properly make necessary repairs on Accurate's product in the Territory if such repairs can be made by Agent, and to cooperate with and aid Accurate in making all other such repairs in the Territory, in such manner as Accurate may direct.

**16. COMPROMISE AND COLLECTION OF ACCOUNTS**

- a. Accurate shall have full control of and discretion as to the collection, adjustment or compromise of any or all accounts for Accurate's products sold by Agent.



- b. Accurate shall determine whether or not to initiate a builders' lien action (or similar action in the applicable jurisdiction) with respect to a Product sold by the Agent. Accurate shall not be liable to Agent for any loss of commission or other claim, by reason of failure to take such lien, or by reason of any compromise or adjustment of any account or accounts for products sold by Agent, or any failure for any reason to collect any part of the account.
  - c. For purposes of clarity, the cost of any collection, including costs internal to Accurate, will be deducted from the sale price of any Product for the purposes of calculation of commission payable to the Agent.
- 17. REMITTALS BY AGENT:** Agent agrees to remit upon receipt to Accurate, in the manner prescribed from time to time, all money, checks and drafts received by Agent for Accurate, including any received for repair parts and supplies sold. In no event will Agent use any money collected for Accurate to defray the expenses of the agency, or for any other purpose, or deposit the funds in any bank or other financial institution to Agent's own credit.
- 18. AGENT'S EXPENSES:** All expenses for traveling, entertainment, office, clerical, office and equipment maintenance, and general selling expenses that may be incurred by Agent in connection with this agreement will be borne wholly by Agent. In no case shall Accurate be responsible or liable for such expenses unless specifically agreed to by Accurate in writing.
- 19. SUPPLIED BY ACCURATE:** Accurate may supply all or some of the following:
- a. Samples and sample kits
  - b. Quotations for opportunities
  - c. Promotional material
  - d. Product training
  - e. Sales support
- 20. ACCOUNTING ON TERMINATION:** On termination of this agreement, Accurate shall proceed in the customary manner to collect notes and open accounts for purchases of Accurate's product sold by Agent and shall charge against Agent's account the commission previously credited on such amounts of notes and accounts as are uncollected. Accurate also shall charge Agent's account with Agent's proportion of any collection expense. This provision shall continue in force until a final account can be stated; no money shall be due Agent under this agreement after its termination until the final account can be stated.
- 21. OBJECTIONS TO ACCOUNTING; LIMITATIONS:** Agent agrees that all objections to statements of account rendered by Accurate are waived, unless written notice is given by Agent and unless such notice reaches Accurate within 15 days after rendition of the statement by Accurate.
- 22. EXAMINATION OF AGENT'S ACCOUNTS:** Agent agrees that officers or authorized representatives of Accurate shall have, on demand, access to and the right to examine and make copies of all books of accounts, vouchers and papers of Agent, in order to ascertain whether the business of Agent is being conducted in a manner satisfactory to Accurate.
- 23. FURTHER PROMISES OF THE AGENT**
- a. **Conduct and Compliance with Laws:** The Agent shall comply with all laws and regulations as may apply within the Territory, as applicable to this Agreement and all transactions and activities contemplated or to be performed under this Agreement. Without limitation to the foregoing, the Agent will comply fully with the export control laws and regulations of the Canadian government with respect to the disposition of Products and the printed commercial and technical data and information and other publications supplied by Accurate. The Agent shall supply Accurate with all information or certificates reasonably requested by Accurate in connection with compliance with any such laws or regulations. The Agent shall represent themselves in a proper manner and present themselves as business-minded professionals when dealing with the public and representing Accurate. Only Accurate authorized representatives will be allowed to represent Accurate at home shows, mall shows, and in showrooms. Furthermore, the Agent agrees, for the benefit of Agent's employees and subagents, to comply in all respects with the workers' compensation laws of any state or states of which the Territory may be a part, and to pay the premiums and other costs and expenses incident to such coverage
  - b. **Maximize Sales:** The Agent shall make every reasonable effort and use proper means to develop as far as practicable the market potential for trade in the Products in the Territory, including, but not limited to, the presentation, promotion and marketing of the Products.
  - c. **Good Relations:** The Agent shall use its best efforts to maintain good commercial relations with customers and potential customers of the Products in the Territory, and promote the interests of Accurate in the Territory.
  - d. **Orders:** The Agent shall promptly submit to Accurate all orders and inquiries received and shall accept orders only as subject to confirmation from Accurate and strictly in accordance with current price lists and conditions of sale.
  - e. **Accuracy of Measurements:** The Agent shall provide accurate measurements of the requirements for Products sold by the Agent and, shall indemnify and hold harmless Accurate from any and all claims that may arise from errors in measurements (or any other errors) made by the Agent in the course of a Sale.
  - f. **CRM Entries:** Agent shall enter customer, opportunity information, and other data specified by Accurate, into Accurate's ERP system, or any successor system, as and when required by Accurate unless waived by Accurate, in writing. Any waiver on the part of Accurate shall be for the duration or the incidence referenced in the waiver only and may be revoked by Accurate at any time at Accurate's sole option.

**24. CUSTOMER LIST; SALES CALLS**

- a. Agent agrees to keep a list of probable purchasers, and also a list of users, of Accurate's products in the Territory. Both lists shall show the name, nature and address of each business concern listed.
  - b. Agent agrees to provide to Accurate on a monthly basis or as requested, on the form furnished by Accurate, a list of all persons called on by Agent or Agent's employees in connection with Accurate's business. The list shall show the name, nature and address of each business concern called on, and the object and results of the call.
  - c. Agent agrees to provide Accurate on a monthly basis or as requested, a list of all leads, project and opportunities and the nature of the opportunity, the customer and the estimated scope of the project and updates on the won or loss status of the opportunities along with the reason believed to be the cause of the order to be lost.
  - d. The Agent shall, on request, report fully and promptly to Accurate on the sales activities of competitors to Accurate in the Territory, and advise on sales and marketing strategies.
  - e. The Agent shall maintain communications throughout the term of this Agreement with designated personnel of Accurate in order to facilitate the promotion and sale of the Products in the Territory
- 25. EMPLOYMENT OF SUBAGENTS:** Agent agrees not to employ any salespersons to assist in the agency, except under written agreement by the terms of which Accurate shall be released from all liability for any indebtedness from Agent to such salespersons. Agent agrees not to employ any person until Agent has supplied Accurate with full particulars regarding such person, on the form furnished by Accurate or otherwise requested, giving the person's name, record, previous occupation, the terms of employment, etc., and until Accurate's consent to such employment has been received.
- 26. MODIFICATION:** Accurate at any time may alter and change the boundaries of the Territory on reasonable notice to the Agent, without otherwise affecting the terms of this Agreement.
- 27. TERMINATION:** The agency created by this agreement may be terminated by either party by written notice mailed or delivered to the last known address of the other party. This agreement covers all agreements between Agent and Accurate relating to this independent contract Agent agreement for the handling of Accurate's product. The Agent shall not be entitled to receive any termination payment or compensation of any kind because of termination of this Agreement, and the Agent agrees that any enhancement in the value of the Agent's goodwill as a result of its representation of Accurate shall inure to the benefit of Accurate. Neither party shall be liable to the other for losses or damages of any kind or character because of termination of this Agreement, whether such losses or damages arise from Accurate product, or from the loss of perspective profits or loss of compensation for sales or expenses incurred or loss of investments made in connection with the establishment, development or maintenance of Agent's business, or from any other cause. Upon termination the Agent shall return to Accurate, within 48 hours, all materials and information including but not limited to sample, promotional material, data and quotation provided to the Agent by Accurate or provided by a customer or customers agent to the Agent in regards to prospective business.
- 28. TERMINATION BY REASON, BANKRUPTCY, RECEIVERSHIP, DISSOLUTION, ETC.:** In the event that bankruptcy proceedings or receivership proceedings shall be instituted by or against the Agent or if the Agent in the sole judgement of Accurate shall, at any time, be considered insolvent, or if a trustee, receiver, conservator or administrator shall be appointed by or for the Agent or if the Agent shall petition for or undertake reorganization, or in the event of the death of the Agent or one of its officers, or the dissolution or winding up of his business, as the case may be, this Agreement may be terminated forthwith by Accurate by written notice sent by registered or certified mail to the Agent at or to such other address or person as has been the Agent's primary contact, and such termination shall be effective upon the mailing of said notice by Accurate without any further lapse of time.
- 29. ASSIGNMENT, CHANGES IN OWNERSHIP AND MANAGEMENT:** (a) This Agreement and any right or obligation hereunder may not be assigned by the Agent without the prior written approval of Accurate, which may be withheld by Accurate in its sole discretion. (b) The Agent shall promptly advise Accurate of any change in the financial or ownership interests in or management of the Agent. Any change of control of the Agent shall be deemed to be an assignment and be subject to the approval of Accurate pursuant to subparagraph 29(a) above. (c) Accurate may assign this Agreement to any entity controlling, controlled by or under common control with Accurate and to any successor to that portion of the business of Accurate to which this Agreement relates.
- 30. INTELLECTUAL PROPERTY AND INVENTIONS:**
- a. The words "Intellectual Property Rights", wherever used in this Agreement, mean patents, rights to inventions, copyright and related rights, trademarks, trade names and domain names, rights in get-up, rights in goodwill or to sue for passing off, rights in designs, rights in computer software, database rights, rights in confidential information (including know-how and trade secrets) and any other intellectual property rights, in each case whether registered or unregistered and including all applications (or rights to apply) for, and renewals or extensions of, such rights and all similar or equivalent rights or forms of protection which may now or in the future subsist in any part of the world. The word "Invention", wherever used in this Agreement, means inventions, ideas and improvements, whether or not patentable, and whether or not recorded in any medium.
  - b. All Intellectual Property Rights associated with Accurate, its business, or the Products are the sole property of Accurate and at no time does an Agent have the right to sell, trade, or use said property without the written consent of Accurate. Such consent may, but is not required to be, given in a written policy of Accurate made known to the Agent by Accurate. Agent will use such property only as authorized by Accurate and shall immediately cease to use all such property, including trademarks, upon termination of this Agreement.
  - c. The Agent covenants and agrees that it:
    - 1. shall give Accurate full written details of all Inventions and of all works embodying Intellectual Property Rights made wholly or partially by the Agent at any time during the course of this Agreement, and arising out

of the course of the Agent's engagement, which relate to the Products, or are reasonably capable of being used by Accurate in its business. The Agent acknowledges that all Intellectual Property Rights subsisting (or which may in the future subsist) in all such Inventions and works shall automatically, on creation, vest in Accurate absolutely. To the extent that they do not vest automatically, the Agent holds them in trust for Accurate. The Agent agrees promptly to execute all documents and do all acts as may, in the opinion of Accurate, be necessary to give effect to this Article;

2. hereby irrevocably waives all moral rights under the Copyright Act (Canada), the Trade-Mark Act (Canada), the Patent Act (Canada) and the Industrial Designs Act (Canada) (and all similar rights in other jurisdictions) which it has or will have in any existing or future works referred to in Article 4.7(1); and
3. hereby irrevocably appoints Accurate to be its attorney to execute any such instrument or do anything, and generally to use the Agent's name, for the purpose of giving Accurate or its nominee the benefit of this paragraph 30.

d. For the avoidance of doubt, this paragraph 30 shall not apply to any Inventions created outside of the Agent's engagement pursuant to this Agreement or Inventions which do not relate to the business of Accurate or the Products.

**31. INDEMNIFICATION:** The Agent hereby indemnifies and will hold harmless Accurate and its affiliates from and against any and all expenditure, loss damage and injury, and from and against any and all claims, liability, costs or expenses incurred by Accurate and its affiliates however so arising as a result of the Agent's negligence or failure to fully comply with the provisions of this Agreement.

**32. COVENANT:**

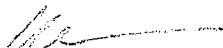
- a. The Covenantor, in consideration of the sum of One (\$1.00) Dollar now paid by Accurate to the Covenantor and of other valuable consideration (the receipt and the sufficiency of all of which is hereby acknowledged by the Covenantor), hereby directly and unconditionally guarantees to and covenants with Accurate that the Agent will duly perform, observe and keep each and every covenant, proviso, condition and agreement in this Agreement on the part of the Agent to be performed observed and kept, and that if any default shall be made by the Agent, including in the performance, observance or keeping of any of the said covenants, provisos, conditions or agreements which under the terms of this Agreement are to be performed, observed or kept by the Agent, the Covenantor will forthwith pay to Accurate on demand all damages that may arise in consequence of non-observance or other non-performance of any of the said covenants, provisos, conditions or agreements. In the event that there is more than one Covenantor then the covenants of the Covenantors shall be joint and several.
- b. The Covenantor hereby waives any right to require Accurate to proceed against the Agent or to proceed against or to exhaust any security held from the Agent or to pursue any other remedy whatsoever which may be available to Accurate before proceeding against the Covenantor.
- c. No neglect or forbearance of Accurate and no delays of Accurate in taking any steps to enforce performance or observance of the several covenants, provisos or conditions contained in this Agreement to be performed, observed or kept by the Agent, no extension or extensions of time which may be given by Accurate from time to time to the Agent, no consent by Accurate to any assigning or subletting by the Agent, and no other act or failure to act of or by Accurate shall release, discharge or in any way reduce the obligations of the Covenantor under the provisions of this paragraph 32.

**33. ARBITRATION:** If any dispute arises between the Parties relating to the application, interpretation, implementation or validity of this agreement, the Parties agree to resolve the dispute by arbitration using the Canadian Arbitration Association Expedited Arbitration Rules. The parties agree that the Canadian Arbitration Association Expedited Arbitration Rules give the parties a fair opportunity to present their case and respond to the case of the other side. The arbitration shall be held in Winnipeg, Manitoba and shall proceed in accordance with the provisions of the Arbitration Act of Manitoba. Judgement upon the award rendered by the arbitrator may be entered in any court having jurisdiction.

**34. GOVERNING LAW:** If any portion of this Agreement shall be considered or held by any authority or court having jurisdiction over one of the parties or over the subject matter of this Agreement to be Prohibited and/or void, such action shall not affect the validity of the remaining provisions of this Agreement which shall be considered separable from the prohibited or void provision and this Agreement shall thereupon be deemed to be written, or to be rewritten, as the case may be without such prohibited or void provision. This Agreement shall be governed by the laws of the Province of Manitoba except its conflict of law rules. The parties to this Agreement hereby agree that exclusive Jurisdiction for all claims and actions arising from or in connection with this Agreement shall be the provincial and federal courts of the Province of Manitoba, and the parties hereby consent to the jurisdiction of such courts.

The parties have executed this agreement at Accurate Head office in Winnipeg, Manitoba the day and year first above written.

ACCURATE



Authorized Signature

Richard B. Rasmussen, C.S.O.  
Print Name and Title

AGENT

X John P. O'Keefe  
Authorized Signature

X John P. O'Keefe  
Print Name and Title *TRAVEL AGENT*

COVENANTOR

X John P. O'Keefe  
Authorized Signature

X John P. O'Keefe  
Print Name and Title

**ACCURATE DORWIN (2020) INC.**

000744

MEMO	INVOICE DATE	INVOICE NUMBER	AMOUNT	DISCOUNT	NET AMOUNT
	2022-08-05	2021-12-31	\$48,913.84	\$0.00	\$12,081.45
John P. O'Keefe			2022-08-12		\$12,081.45

Please Detach Before Cashing

THIS CHEQUE CONTAINS A MICROPRINT BORDER AND SECURITY FEATURES

**accurate  
dorwin**

fiberglass windows & doors

1535 SEEL AVENUE  
WINNIPEG, MB R3T 1C6  
TEL: (204) 982-4640 FAX: (204) 663-0020

TD Canada Trust  
Unit A12 Shops of Winnipeg Square  
PO BOX 45  
Winnipeg, MB R3C 3Z8

000744

000744  
0 8 1 2 2 0 2 2  
DATE M M D D Y Y Y Y

PAY TO THE  
ORDER OF


\*\*12,081 Dollars and 45 Cents

\$12,081.45

U.S. FUNDS

ACCURATE DORWIN (2020) INC.

John P. O'Keefe  
64 Baldpate Road  
Boxford MA 01921

PER   
PER 

⑈000744⑈ ⑆63307⑈004⑆ 0703⑈7321901⑈ 45

**ACCURATE DORWIN (2020) INC.**

MEMO	INVOICE DATE	INVOICE NUMBER	AMOUNT	DISCOUNT	NET
	08/05/2022	2021-12-31	\$48,913.84	\$0.00	\$
John P. O'Keefe			11/08/2022		\$8

Please Detach Before Cashing

THIS CHEQUE CONTAINS A MICROPRINT BORDER AND SECURITY FEATURES

**accurate  
dorwin**  
fiberglass windows & doors

1535 SEEL AVENUE  
WINNIPEG, MB R3T 1C6  
TEL: (204) 982-4640 FAX: (204) 663-0020

TD Canada Trust  
Unit A12 Shops of Winnipeg Square  
PO BOX 45  
Winnipeg, MB R3C 3Z8

000758  
1 1 0 8 2  
DATE M M D D


PAY TO THE  
ORDER OF

\*\*8,229 Dollars and 81 Cents

\$8,2

ACCURATE DORWIN (2021)

John P. O'Keefe  
64 Baldpate Road  
Boxford MA 01921

PER   
PER 

⑈000758⑈ ⑆63307⑈004⑆ 0703⑈7321901⑈

45

# John P. O'Keefe LLC

## Architectural Sales Representative

INVOICE 20324-A Feb 23, 2023

64 Baldpate Road  
 Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefelle@gmail.com](mailto:johnokefelle@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$70,957.55**

### Notes

5% Sales Commission Suffolk Const.- UMass Dorms in Construction

Customer -Project - Order Value	Order No.	Invoice No.	Total
Suffolk Const UMass Dorms Q27970 \$1,419,151	168528	US \$	70,957.55
<b>TOTAL</b>			<b>\$70,957.55</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE 92323-5 Feb 23, 2023

64 Baldpate Road  
Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefellc@gmail.com](mailto:johnokefellc@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$51,797.40**

## Notes

Customer -Project – Order Value	Order No.	Invoice No.	Total
Erland Const 4 <sup>th</sup> Ave. Res.Q28224-4 \$1,035,948	168540	US \$	51,797.40
TOTAL			\$51,797.40



# John P. O'Keefe LLC

## Architectural Sales Representative

INVOICE 22323-6 Feb 23, 2023

64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614

[johnokefelle@gmail.com](mailto:johnokefelle@gmail.com)

<b>Accurate Dorwin Inc.</b> 1535 Seel Avenue Winnipeg, Canada	<b>BALANCE DUE</b> Upon Receipt <span style="font-size: 2em; font-weight: bold;">\$3,612.65</span>
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### Notes

Customer -Project - Order Value	Order No.	Invoice No.	Total
Souliere/Zepka Greylock Q28773-4 \$72253	168886	US \$	3,612,65
<b>TOTAL</b>			<b>\$3,612.65</b>



# John P. O'Keefe LLC

## Architectural Sales Representative

INVOICE 22329-7 Feb 29, 2023

64 Baldpate Road  
Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefellc@gmail.com](mailto:johnokefellc@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$4,528.10**

### Notes

Customer -Project - Order Value	Order No.	Invoice No.	Total
WCI- Family Justice- Q29389 Q29389-1	168802	US \$	4,528.10
<b>TOTAL</b>			<b>\$4,528.10</b>

# John P. O'Keefe LLC

## Architectural Sales Representative

INVOICE 22923-8 Feb 23, 2023

64 Baldpate Road  
 Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefelle@gmail.com](mailto:johnokefelle@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$24,165.28**

### Notes

Customer -Project - Order Value	Order No.	Invoice No.	Total
Metric Const -282 Bremen Q279218-\$477,201	168948	US \$	23,860.05
MetricConst 282 Breme Doors Q27918 \$12,209	168948		305.23
<b>TOTAL</b>			<b>\$24,165.28</b>



\*%SES27970%N\*

Customer Name: National Millwork (42070)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **MASS Amherst** Suffolk Construction

Qty.	Description	Unit Cost	Total
	<b>Base price</b>		
1.0	Supply Only based on take-off provided, specifications. Pricing includes but is not limited to the following:  <b>Window Package, (Under Grad / Grad)</b>  <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (12 trailers)</li> </ul>	\$1,202,522.22	\$1,202,522.22
	<b>Option</b>		
1.0	To provide 6mm dual glazing on all windows. ADD:	\$68,012.13	\$68,012.13
	<b>Value Engineering</b>		
1.0	To supply black hardware in lieu of specified Brushed Nickel hardware. DEDUCT:	(\$90,833.73)	(\$90,833.73)
	<b>Assumptions</b>		
	Pricing above includes the following assumptions, but not limited to:  <ul style="list-style-type: none"> <li>▪ Awning: Overall U-value 0.26 , (3mm Dual, Solarban 60, argon gas, 18mm OD)</li> <li>▪ Picture: Overall U-Value 0.26, (3mm Dual, Solarban 60, argon gas, 22mm OD)</li> <li>▪ CW60 rating</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour out.</li> </ul>		
	<b>Exclusions</b>		
	Excluded in the pricing:  <ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> </ul>		
		PO received National acting as a broker Total value is	Final Order Value #168528 US Dollars
		<b>TOTAL:</b>	<b>\$1,419,151.43</b>



\*%SJB168540%N\*

168540

Q-28224 REV 4

Erland Construction Inc  
4th Ave Residences ALTERNATE

Date of Quote: April 29, 2022

Customer Name: Erland Construction Inc (16527)

Contact Name: Matt Combs

Email: mcombs@erland.com

Office/Work: (781) 425-4252 Ext.

Fax:

Cell: (781) 552-9090 Home:

Project Description: **4th Ave Residences ALTERNATE**

Qty.	Description	Unit Cost	Total
1.0	<p align="center"><b>Alternate price</b></p> <p>Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:</p> <p align="center"><b>Window Package</b></p> <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (8 trailers)</li> <li>▪ Patio Door Package</li> <li>▪ 7 - 70" x 93", SL1, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 2 - 70" x 105", SL2, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 40 - 70" x 96", SL3, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 13 - 70" x 108", SL4, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ Patio door glass will be Double pane 1 low E, foot lock, 5 3/4" jamb.</li> </ul> <p align="center"><b>Value Engineering</b></p> <ul style="list-style-type: none"> <li>▪ To provide Solar Ban 60 in lieu of specified Solar Ban 70 DEDUCT:</li> <li>▪ To provide one color on all windows DEDUCT:</li> </ul>	<p align="center">\$1,035,948.41</p> <p>Final order amount #168540 US \$</p>	<p>\$1,035,948.41</p>
1.0	<p align="center"><b>Balcony option to plans</b></p> <p>To supply 56 balcony swing door c/w transom, window sidelites on opposite side of post ( 4" stiles on doors with multipoint hardware). 6 balcony with juliet are to be supplied as slider patio doors (no post). ADD:</p>	<p>\$27,777.78</p>	<p>\$27,777.78</p>
	<p align="center"><b>Assumptions</b></p> <p>Pricing above includes the following assumptions, but not limited to:</p>		



\*%SJB168540%N\*

Customer Name: Erland Construction Inc (16527)

Contact Name: Matt Combs

Email: mcombs@erland.com

Office/Work: (781) 425-4252 Ext.

Fax:

Cell: (781) 552-9090 Home:

Project Description: **4th Ave Residences ALTERNATE**

Qty.	Description	Unit Cost	Total
	<ul style="list-style-type: none"> <li>▪ CW-50 for individual only.</li> <li>▪ Exterior cladding at vertical post included for stud pocket.</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty.</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul> <p style="text-align: center;"><b>Exclusions</b></p> <p>Excluded in the pricing:</p> <ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements

where applicable.

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**

**THIS DOCUMENT IS EXPRESSLY SUBJECT TO ADDITIONAL TERMS AND CONDITIONS AS NOTED BELOW.**

This quote is limited to the items and services listed, any added material or services provided outside the scope of this quote including but not limited to after hours services, will be billed as an extra, at our regular rates. ALL SUPPLIES OF GOODS AND/OR SERVICES ARE SUBJECT TO OUR STANDARD TERMS AND CONDITIONS, A COPY OF WHICH IS DISTRIBUTED TO EACH CUSTOMER, OR ATTACHED TO EACH RESPONSE TO REQUEST FOR QUOTATION OR PROPOSAL. IF THESE TERMS AND CONDITIONS ARE NOT ATTACHED, AND YOU ARE NOT ALREADY IN POSSESSION OF SUCH TERMS AND CONDITIONS, CONTACT OUR OFFICE AND YOU WILL BE PROVIDED WITH A COPY. THERE IS NO WARRANTY FOR GLASS BREAKAGE OR CRACKING UNLESS THE RESULTS OF A GLASS MANUFACTURER DEFECT OR DUE TO INSTALLATION ERROR WHERE INSTALLED BY ACCURATE DORWIN. ADDITIONAL FEES WILL APPLY TO ANY CREDIT CARD TRANSACTION OVER \$7,500. **ADDITIONAL TERMS AND CONDITIONS NOT OTHERWISE STATED OR AGREED TO IN THIS DOCUMENT, INCLUDING WITHOUT LIMITATION ANY TERMS AND CONDITIONS CONTAINED IN ANY DOCUMENTATION RECEIVED FROM THE CUSTOMER, SHALL NOT, UNLESS EXPRESSLY ACKNOWLEDGED IN WRITING BY US, FORM PART OF ANY CONTRACT WITH THE CUSTOMER.**

**Quotation By:** Norm Tremblay



\*%SJB168886%N\*

**Revised Quote**

168886  
Q-28773 REV 3  
Souliere & Zepka Construction, Inc.  
Greylock Glen Outdoor Centrer  
Date of Quote: July 26, 2022

Customer Name: Souliere & Zepka Construction, Inc. (42150)

Contact Name: Amanda Zepka

Email: azezka@soulierezepka.com

Office/Work: (413) 743-1687 Ext.

Fax:

Cell:

Home:

Project Description: **Greylock Glen Outdoor Centrer**

Qty.	Description	Unit Cost	Total
	<b>Base price</b>		
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:  <b>Window Package (November 2022 delivery)</b>  <b>4mm tripane, Solarban 60 (#2, #5), argon gas.</b>  <b>Picture: 0.48 VT, 0.14 U Value, 0.28 SHGC</b> <b>Awning: 0.38 VT, 0.18 U Value, 0.23 SHGC</b>  <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (1 trailer)</li> </ul>	\$74,618.18	\$74,618.18 ✓
1.0	To <u>delete 2 type W9 windows</u> <u>DEDUCT:</u>	(\$2,546.61)	(\$2,546.61) ✓
<del>4.0</del>	<del>To supply obscure glazing on 2 type A2 windows ADD:</del>	<del>\$106.68</del>	<del>\$106.68</del>
1.0	To supply the <u>Pavia glazing on 2 type A2 windows</u> <u>ADD:</u>	\$181.59	\$181.59 ✓
	<b>Assumptions</b> Pricing above includes the following assumptions, but not limited to: <ul style="list-style-type: none"> <li>▪ St St Screens included</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>		
	<b>Exclusions</b> Excluded in the pricing: <ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		
		Final Order Value #168886 US \$	\$72,253. <sup>16</sup>

Approved  
Amanda T. Zepka

8/2/2022

Currency : US Funds



\*%SJB168886%N\*

**Revised Quote**

168886

Q-28773 REV 3

Souliere & Zepka Construction, Inc.

Greylock Glen Outdoor Centrer

Date of Quote: July 26, 2022

Customer Name: Souliere & Zepka Construction, Inc. (42150)

Contact Name: Amanda Zepka

Email: [azepka@soulierezepka.com](mailto:azepka@soulierezepka.com)

Office/Work: (413) 743-1687 Ext.

Fax:

Cell:

Home:

Project Description: **Greylock Glen Outdoor Centrer**

Qty.	Description	Unit Cost	Total
------	-------------	-----------	-------

Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

Contact Norm Tremblay at Phone:204-982-8380 Email:[NTremblay@accuratedorwin.com](mailto:NTremblay@accuratedorwin.com) Fax:204-982-8383

**THIS DOCUMENT IS EXPRESSLY SUBJECT TO ADDITIONAL TERMS AND CONDITIONS AS NOTED BELOW.**

This quote is limited to the items and services listed, any added material or services provided outside the scope of this quote including but not limited to after hours services, will be billed as an extra, at our regular rates. ALL SUPPLIES OF GOODS AND/OR SERVICES ARE SUBJECT TO OUR STANDARD TERMS AND CONDITIONS, A COPY OF WHICH IS DISTRIBUTED TO EACH CUSTOMER, OR ATTACHED TO EACH RESPONSE TO REQUEST FOR QUOTATION OR PROPOSAL. IF THESE TERMS AND CONDITIONS ARE NOT ATTACHED, AND YOU ARE NOT ALREADY IN POSSESSION OF SUCH TERMS AND CONDITIONS. CONTACT OUR OFFICE AND YOU WILL BE PROVIDED WITH A COPY. THERE IS NO WARRANTY FOR GLASS BREAKAGE OR CRACKING UNLESS THE RESULTS OF A GLASS MANUFACTURER DEFECT OR DUE TO INSTALLATION ERROR WHERE INSTALLED BY ACCURATE DORWIN. ADDITIONAL FEES WILL APPLY TO ANY CREDIT CARD TRANSACTION OVER \$7,500. **ADDITIONAL TERMS AND CONDITIONS NOT OTHERWISE STATED OR AGREED TO IN THIS DOCUMENT, INCLUDING WITHOUT LIMITATION ANY TERMS AND CONDITIONS CONTAINED IN ANY DOCUMENTATION RECEIVED FROM THE CUSTOMER, SHALL NOT, UNLESS EXPRESSLY ACKNOWLEDGED IN WRITING BY US, FORM PART OF ANY CONTRACT WITH THE CUSTOMER.**

Quotation By: Norm Tremblay



\*%SJB168802%N\*

Customer Name: WCI Corp. (42238)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **Family Justice**

Qty.	Description	Unit Cost	Total
	<b>Base price</b>		
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:	\$82,702.78	\$82,702.78
	<b>Window Package</b>		
	<ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (1 trailer)</li> </ul>		
1.0	glass price adjustment	\$7,859.33	\$7,859.33
	<b>Assumptions</b>		
	Pricing above includes the following assumptions, but not limited to:		
	<ul style="list-style-type: none"> <li>▪ Structural performance DP-60</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Spare parts</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>		
	<b>Exclusions</b>		
	Excluded in the pricing:		
	<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		
		Final Order Value #168802 US \$	

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

Freight: FOB Shipping Point, Freight Prepaid & Allowed

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

SubTotal: \$90,562.10

PST: Exempt

GST: Exempt

Grand Total: \$90,562.10

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**





\*%SJB168802%N\*

Customer Name: WCI Corp. (42238)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **Family Justice**

Qty.	Description	Unit Cost	Total
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Quotation By: Norm Tremblay



\*%SES27918%N\*

Customer Name: Metric Construction (37788)

Contact Name: Mike Butler

Email: mbutler@metriccorp.com

Office/Work: (617) 787-1158 Ext.131

Fax:

Cell: (617) 272-5801 Home:

Project Description: **282 Bremen St ALTERNATE**

Qty.	Description	Unit Cost	Total
<b>Alternate price</b>			
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:  <b>Window Package</b> <b>Delivery dates to be verified</b>  <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (5 trailers)</li> </ul>	\$477,261.19	\$477,261.19
		Final Order Amount #168948 US \$	
1.0	To supply tripane, 1 SB60, argon      ADD:	\$90,718.81	\$90,718.81
1.0	To supply tripane, 2 SB60, argon      ADD:	\$124,006.03	\$124,006.03
1.0	To supply 4 balcony doors c/w multipoint hdwe ADD:	\$12,209.52	\$12,209.52
1.0	To supply 1854' of breakmetal trim painted to match windows	\$15,261.90	\$15,261.90
<b>Cost Reduction option</b>			
1.0	To change sizes and configurations on type BB, GG, HH windows      DEDUCT:	(\$14,809.52)	(\$14,809.52)
<b>Assumptions</b>			
Pricing above includes the following assumptions, but not limited to:			
<ul style="list-style-type: none"> <li>▪ Type D,E windows are separate windows. Structural post required by others (6 total).</li> <li>▪ Cladding for post included</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>			
<b>Exclusions</b>			
Excluded in the pricing:			



\*%SES27918%N\*

Customer Name: Metric Construction (37788)

Contact Name: Mike Butler

Email: mbutler@metriccorp.com

Office/Work: (617) 787-1158 Ext.131

Fax:

Cell: (617) 272-5801 Home:

Project Description: **282 Bremen St ALTERNATE**

Qty.	Description	Unit Cost	Total
	<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**

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**Quotation By:** Norm Tremblay

**Quotation Accepted by:** \_\_\_\_\_

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

**Signature:** \_\_\_\_\_

**PO:** \_\_\_\_\_

**Appendix D – Notice of Revision or Disallowance of John O’Keefe Claim**

NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM

In the matter of the Companies' Creditors Arrangement Act Proceedings of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,  
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,  
10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
(collectively the "Accurate Group" or the "Applicants")

Name of Creditor: John P. OKeefe

Reference #: 22

Terms in capital letters which are not defined within this Notice of Revision or Disallowance of Proof of Claim have the meaning ascribed thereto in the Claims Process Order dated January 26, 2024.

Pursuant to the Claims Process Order, BDO Canada Limited, in its capacity as Monitor of the Accurate Group, hereby gives you notice that it has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

Your Claim has been revised for Distribution Purposes; or

Your Claim has been disallowed.

Revision or Disallowance:

Proof of Claim as Submitted	Proof of Claim as Accepted
\$208,103.00	\$ NIL

Reason for the Revision or Disallowance:

Accurate Dorwin (2020) Inc. - The Claims Process instituted pursuant to the Order (Directors' and Officers' Claims Process) of the Honourable Justice Bock dated January 26, 2024 is to identify and, where appropriate, adjudicate claims against the directors and officers of Accurate Dorwin (2020) Inc. ("**Accurate Dorwin**") and the other applicant companies (collectively, the "**Companies**") arising **after February 10, 2023** (i.e., the date of the Initial Order granted in these proceedings).

The supporting information provided with your proof of claim indicates that your \$208,103 claim for unpaid commissions:

- (a) is a claim against Accurate Dorwin, as opposed to a claim against Accurate Dorwin or the other Companies' directors and officers; and
- (b) arises from sales you secured for Accurate Dorwin **before February 10, 2023**, and is therefore a debt or liability to which Accurate Dorwin was subject on **February 10, 2023**.

Your proof of claim has been disallowed in its entirety for these reasons.

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**IF YOU DO NOT AGREE WITH THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM, PLEASE TAKE NOTICE OF THE FOLLOWING:**

1. If you intend to dispute this Notice of Revision or Disallowance of Proof of Claim, the Claimant shall:
  - a. Deliver a completed Notice of Dispute to the Monitor by no later than 10 Calendar Days from the date the Notice of Revision or Disallowance was delivered by the Monitor to the Claimant or such other date as may be agreed to by the Monitor in writing; and
  - b. Within 10 Calendar Days of delivery of the Notice of Dispute, file and serve on counsel for the Monitor and all counsel listed on the Service List a Notice of Motion returnable in the CCAA Proceedings on **April 26, 2024** along with supporting affidavit materials seeking to determine the validity of that portion of the Claimant's Claim that was disallowed by the Monitor.
2. Where a Claimant that receives a Notice of Revision or Disallowance does not file a completed Notice of Dispute and file and serve the Notice of Motion and supporting affidavit(s) by the time set out above, such Claimant's Claim shall be deemed to be as set out in the Notice of Revision or Disallowance.

*Address for Service of Dispute Notices:*

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6


Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)

**IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIODS, THIS NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM WILL BE BINDING UPON YOU FOR DISTRIBUTION PURPOSES.**

DATED this 12<sup>th</sup> day of February, 2024.

**BDO CANADA LIMITED**

In its capacity as Monitor of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc.,  
Glass 8 Inc., National Interior. (2021) Inc.,  
12986647 Canada Ltd. (o/a Allsco Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors),  
Polar Holding Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
and not in its personal capacity.

Per:   
Brent Warga CPA, CA, CIRP, LIT  
Senior Vice-President

**Appendix E – Dispute Notice of John O’Keefe Claim**

SCHEDULE "D"

DISPUTE NOTICE

In the matter of the Companies' Creditors Arrangement Act Proceedings of  
Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc.,  
National Interiors (2021) Inc., 12986647 Canada Ltd. (o/a Allsee Windows & Doors),  
12986591 Canada Ltd. (o/a Alweather Windows & Doors), Polar Holding Ltd.,  
10064720 Manitoba Ltd., and 12986914 Canada Ltd.  
(collectively the "Accurate Group" or the "Applicants")

Terms in capital letters which are not defined within this Dispute Notice have meaning ascribed thereto in the Claims Process Order dated January 26, 2024. Pursuant to the Claims Process Order, we hereby give you notice of our intention to dispute the Notice of Revision or Disallowance of Proof of Claim bearing Reference #: 22 and dated February 13, 2024 issued by BDO Canada Limited in its capacity as Monitor of the Accurate Group.

Name of Creditor: John P. O'Keefe

Reasons for Dispute (attach additional sheet and copies of all supporting documentation if necessary):

Attn: Brent Warga: 1. Claim Eligibility

Phase 1 CCAA commission claims only permitted orders completed prior to February 10, 2023.

I am now submitting claims against directors and officers for commissions earned on orders completed after February 10. (See attachments in addition to continuance of Schedule D)

Signature of Individual/Authorized Signing Officer: John P. O'Keefe

(Please print name) John P. O'Keefe

Date: February 16, 2024

Telephone Number: 978-352-6167  
Cell 978-764-1302

Facsimile Number: 978-352-5614

Email Address: johnokefello@gmail.com

Full Mailing Address:

64 Baldpate Rd. Boxford, MA 01921 USA

**THIS FORM AND SUPPORTING DOCUMENTATION TO BE RETURNED BY PERSONAL SERVICE, FACSIMILE, OR EMAIL (IN PDF FORMAT) TO THE ADDRESS, EMAIL ADDRESS OR FAX NUMBER INDICATED HEREIN AND TO BE RECEIVED NO LATER THAN 10 CALENDAR DAYS AFTER SERVICE OF THE NOTICE OF REVISION OR DISALLOWANCE OF PROOF OF CLAIM ON YOU.**

*Address for Service of Dispute Notices:*

BDO Canada Limited, as Monitor  
of the Accurate Group  
201 Portage Avenue, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

Phone: (204)282-9716  
Fax: (833)888-1678  
Attention: John R. Fritz  
[jfritz@bdo.ca](mailto:jfritz@bdo.ca)



## Schedule "D" Dispute Notice Continuation- 1. Claim Eligibility

Attached is my completed claim Schedule 2 for Phase 1 proceedings. Please note instructions on page two as to whether orders were completed (outlined in red box). Per instructions, I selected "YES," and sent in commission claims for orders completed prior to Feb.10, 2023 only.

### **Regarding claims against directors and officers of AD 2020**

I submitted the attached five commission invoices to the company after February 10, 2023. These invoices were not eligible for Phase 1 claims, because the windows had not yet been manufactured and delivered and therefore were considered in the incomplete category for CCAA proceedings.

Stephen Segal informed me the orders not completed by February 10, 2023 would continue to be manufactured and shipped to customer job sites. I understood these orders would be eligible for commission payments. My orders in the incomplete category total about \$3 million (US).

During 2023, I spent considerable time coordinating orders with my customers and the factory to ensure they went as smoothly as possible. In August of 2023, I supervised field window testing on our two largest jobs: UMass Dorms and 4<sup>th</sup> Ave. Residences. It is important for windows to pass the field test -as customers will withhold payments until any problems are corrected. Of the five orders covered in this claim, three were completed in 2023 and two will be completed in the first Quarter of 2024. I expected that the cash flow from the completion of these five orders would cover my commissions.

In early January 2024, Stephen Segal advised the new company had purchased the assets of AD 2020 but assumed none of AD's liabilities, including my commissions. (see attached copy of his memo). Prior to his memo, I was not made aware that AD2020 receivables would only be used to help finance AD's successor. If I want commissions, I must bring in new orders. No commitment is made to pay any of my unpaid commissions. Apparently, retainage from past sales will not be used to pay the individuals and entities who were responsible for earning it. I find this practice unethical and a breach of fiduciary duty by AD2020 directors and court overseers who authorized it.

During 2022 and 2023 I produced over \$4 million (US) in AD2020 sales, on which I have received no commissions.

AD2020 may be in violation of US Customs regulation by diverting funds meant for my US Income tax. About one quarter of the money owed to me would go to pay taxes to the US Treasury. As it stands now these funds will go to help finance Accurate Dorwin's successor.

I have devoted my efforts to increase Accurate Dorwin sales in the U.S. since 2016 and even after bankruptcy was initiated. It is now up to management to pay me my earned compensation as per the terms of our agency agreement.

John P. O'Keefe  
64 Baldpate Rd.  
Boxford, MA 01921 USA

**NOTICE OF CLAIM**

A Notice of Claim to the Funds, as defined in a Court Order dated April 5, 2023 under Manitoba Court of King's Bench File No. CI 23-01-39360, shall be provided to Deloitte Restructuring Inc. c/o John Fritz on or before April 17, 2023 by email to [jofritz@deloitte.ca](mailto:jofritz@deloitte.ca)

**Claimant Information**

Name of claimant to the Funds: John P. O'Keefe LLC

Name of representative for service: John P.O'Keefe

Email address for service: johnokeefellc@gmail.com

Address: 64 Baldpate Rd., Boxford, MA 01921, USA

Phone number: 978-352-6167 Cell 978-764-1302

Are you an: Owner  General Contractor  Sub-Contractor  Materials Supplier   
Rental Equipment Provider

**Lien and Statutory Trust Information**

Name of person claiming a lien or statutory trust: John P.O'Keefe

Address of person: 64 Baldpate Rd., Boxford, MA 01921, USA

Email address for service for person: johnokeefellc@gmail.com

Name of party to whom person claiming a lien or statutory trust supplied services, materials or rental equipment to ("Payer"):

Accurate Dorwin 2020

Address of Payer: 1535 Seel Ave. Winnipeg, Manitoba, CA

Time within which services, materials or rental equipment were supplied to:

December 2019 to December 2022  
(date supply commenced) (date of most recent supply)

Description of services, materials or rental equipment that have been supplied:

Solicitation of window orders for Accurate Dorwin for shipment into my assigned territory in USA

Schedule "2"

Amount of lien or statutory trust amount as owing in respect of services, materials or rental equipment that have been supplied: \$ \_\_\_\_\_ Claiming interest Y/N, if yes \$ \_\_\_\_\_  
Claiming costs Y/N, if yes \$ \_\_\_\_\_

Date of lien filing: \_\_\_\_\_

Jurisdiction of lien filing: \_\_\_\_\_

Title number of property: \_\_\_\_\_

Lien registration number: \_\_\_\_\_

Legal description of lands: \_\_\_\_\_

Municipal description of lands: \_\_\_\_\_

**Project Details**

Who is the counter-party to your agreement with respect to your claim to the Funds ("Agreement")?

Accurate Dorwin through a sales agency agreement for a assigned territory in New England States, USA

Date of Agreement: January 5, 2016

Nature of Agreement (including particulars of written contract if one):

- a) If claimant is an owner:  
Accurate Dorwin to pay me commission on all orders shipped into my territory (5%on windows 2.5%Resale)
- b) If claimant is a general contractor:  
\_\_\_\_\_
- c) If claimant is a sub-contractor:  
\_\_\_\_\_
- d) If claimant is a supplier of materials:  
\_\_\_\_\_
- e) If claimant is a provider of rental equipment:  
\_\_\_\_\_

Contract price: \$ 79,929.58 (see summary in detail section

Was a certificate of substantial performance issued: Y/N **Yes Projects were completed**

Schedule "2"

Does the Claimant or the counter-party to the Agreement with the Claimant have a claim of set off, if yes  
\$ \_\_\_\_\_

Reasons and particulars as to set off:

\_\_\_\_\_

**Court Proceedings**

Amount of funds paid into Court: \$ \_\_\_\_\_

If bond - amount: \$ \_\_\_\_\_

Name of Surety: \_\_\_\_\_ Principal: \_\_\_\_\_ Obligee: \_\_\_\_\_

Person who paid funds/gave security into court:

\_\_\_\_\_

Date of payment of funds into court or security into court:

\_\_\_\_\_

Reasons and particulars as to why funds were paid into court or security given into court:

\_\_\_\_\_

Are the funds paid into court otherwise payable to the CCAA Applicants in Manitoba Court of King's Bench File No. CI 23-01-39360 (the "CCAA Applicants") pursuant to the Agreement or another agreement: Y/N, include particulars:

\_\_\_\_\_

Are the funds paid into court a set-off to amounts owing to the CCAA Applicants pursuant to the Agreement or another agreement, and have been paid into court to vacate the lien(s) particularized above: Y/N, include particulars:

\_\_\_\_\_

Is the bond submitted into court acting as security for a lien(s) filed by the CCAA Applicants: Y/N, include particulars:

\_\_\_\_\_

Certificate of Lis Pendens filed: Y/N

Has a lien action been commenced: Y/N

If yes, particulars (action no., defendants, relief sought):

\_\_\_\_\_

Schedule "2"

**FULL PARTICULARS AND REASONS AS TO YOUR CLAIM TO THE FUNDS PAID INTO COURT OR SECURITY GIVEN INTO COURT:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Funds Held in Trust**

Amount(s) held in trust or will be paid into trust: \_\_\_\_\_

Person holding funds in trust or will hold funds in trust: \_\_\_\_\_

Email address of person holding funds in trust or will hold funds in trust: \_\_\_\_\_

Phone number of person holding funds in trust or will hold funds in trust: \_\_\_\_\_

Address of person holding funds in trust or will hold funds in trust: \_\_\_\_\_

Date of payment into trust or expected date of payment into trust: \_\_\_\_\_

Reasons and particulars as to why funds are being held in trust or will be paid into trust: \_\_\_\_\_

Are the funds held in trust or will be paid into trust otherwise payable to the CCAA Applicants pursuant to the Agreement or another agreement: Y/N, include particulars: \_\_\_\_\_

Are the funds held in trust or will be paid into trust a set-off to amounts owing to the CCAA Applicants pursuant to the Agreement or another agreement, and were paid into trust or will be paid into trust to vacate the lien(s) particularized above: Y/N, include particulars: \_\_\_\_\_

**FULL PARTICULARS AND REASONS AS TO YOUR CLAIM TO THE FUNDS HELD IN TRUST:**

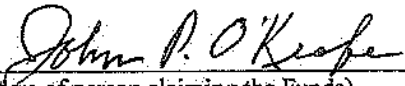
**Claim total represents sales commissions due me in accordance with the executed sales agency agreement between myself and Accurate Dorwin. Claim total covers sales commission for:**

AD Project #	Project	Invoice to	Commissions Due (US)
165204	89 Brighton Ave	DF Pray	\$14,312.48
167164	191 Washington St	Dellbrook	31,519.15
166691	Bartlett Pl A	NEI	11,198.35
168373	Hebrew College	Dellbrook	7,666.65
167041	Golda Meir Hsg.	Colantonio	15,232.95
<b>Total Above</b>			<b>\$ 79,929.58 (US)</b>

56217853\1 No liens have been filed. I have no knowledge of funds placed in a trust or set aside

Schedule "2"

Date: April 15, 2023

  
(signature of person claiming the Funds)

# John P. O'Keefe LLC

## Architectural Sales Representative

INVOICE 22323-4 Feb 23, 2023

64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614

[johnkeefellc@gmail.com](mailto:johnkeefellc@gmail.com)

Accurate Dorwin Inc. 1535 Seel Avenue Winnipeg, Canada	<b>BALANCE DUE</b> Upon Receipt <b>\$70,957.55</b>
--	--

Notes

5% Sales Commission Suffolk Const.- UMass Dorms in Construction

Customer -Project - Order Value	Order No.	Invoice No.	Total
Suffolk Const UMass Dorms Q27970 \$1,419,151	168528	US \$	70,957.55
<b>TOTAL</b>			<b>\$70,957.55</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE 22323-5 Feb.23.2023

64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614

[johnokeefellc@gmail.com](mailto:johnokeefellc@gmail.com)

<b>Accurate Dorwin Inc.</b> 1535 Seel Avenue Winnipeg, Canada	<b>BALANCE DUE</b> Upon Receipt <h2 style="margin: 0;">\$51,797.40</h2>
---	---

### Notes

23.23.2023 - 23.23.2023 - 23.23.2023 - 23.23.2023 - 23.23.2023

Customer - Project - Order Value	Order No.	Invoice No.	Total
Erland Const 4 <sup>th</sup> Ave. Res.Q28224-4 \$1,035,948	168540	US \$	51,797.40
<b>TOTAL</b>			<b>\$51,797.40</b>



# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE 22323-6 Feb. 23, 2023

64 Baldpate Road

Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefelle@gmail.com](mailto:johnokefelle@gmail.com)

Accurate Dorwin Inc.	<b>BALANCE DUE</b>
1535 Seel Avenue	Upon Receipt
Winnipeg, Canada	<b>\$3,612.65</b>

**Notes**

1. Consideration for P. O'Keefe US Services Zepka Greystone Construction

Customer - Project - Order Value	Order No	Invoice No	Total
Souliere/Zepka Greylock Q28773-4 \$72253	168886	US \$	3,612,65
<b>TOTAL</b>			<b>\$3,612.65</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE 22323-7 Feb 23, 2023



64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614  
[johnokefellec@gmail.com](mailto:johnokefellec@gmail.com)

<p><b>Accurate Dorwin Inc.</b>                  1535 Seel Avenue                  Winnipeg, Canada</p>	<p><b>BALANCE DUE</b>                  Upon Receipt  <b>\$4,528.10</b></p>
--	--

### Notes

10% Overhead: John P. O'Keefe LLC in Production

Customer - Project - Order Value	Order No.	Invoice No.	Total
WCI- Family Justice- Q29389 Q29389-1	168802	US \$	4,528.10
<b>TOTAL</b>			<b>\$4,528.10</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE 22323-8 Feb.23.2023

64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614

[johnokefellec@gmail.com](mailto:johnokefellec@gmail.com)

<p><b>Accurate Dorwin Inc.</b>                  1535 Seel Avenue                  Winnipeg, Canada</p>	<p><b>BALANCE DUE</b>                  Upon Receipt</p> <p style="font-size: 2em;"><b>\$24,165.28</b></p>
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### Notes

1. By Payment to John P. O'Keefe LLC Metric Const. Winnipeg  
 2.5% Commission on net sales

Customer - Project - Order Value	Order No.	Invoice No.	Total
Metric Const -282 Bremen Q279218-\$477,201	168948	US \$	23,860.05
MetricConst 282 Breme Doors Q27918 \$12,209	168948		305.23
<b>TOTAL</b>			<b>\$24,165.28</b>

**johnokeeffellc@gmail.com**

---

**From:** johnokeeffellc@gmail.com  
**Sent:** Sunday, February 18, 2024 12:11 PM  
**To:** O'Keefe, John  
**Subject:** FW: John P.Okeefe LLC Commision Invoices Accurate Dorwin Post 2-14-23

**From:** Stephen Segal <ssegal@g8group.ca>  
**Sent:** Tuesday, January 9, 2024 11:31 AM  
**To:** johnokeeffellc@gmail.com; 'Frith, Craig' <cfrith@mcdougallgauley.com>  
**Cc:** jofritz@deloitte.ca; Warga, Brent <bwarga@bdo.ca>  
**Subject:** Re: John P.Okeefe LLC Commision Invoices Accurate Dorwin Post 2-14-23

Hi all,

For clarification, I have provided my **comments** on behalf of the **Purchaser**.

Hi Craig,

Regarding my request for unpaid Accurate Dorwin commissions due me after 2-14-23.

I received a letter from Stephen Segal dated 12-21-24 on this subject. **This was sent.** Stephen intimated that the successor company **(15244986 CANADA INC. is not a successor company of The Accurate Group and this was not intimated)** to Accurate Dorwin only purchased the assets of AD2020 and not its liabilities. Stephen indicated under the terms of purchase, the successor company **(see above)** has no obligation to pay commissions on my AD2020 sales **(This liability was not assumed to 15244986 CANADA INC.)**.

Back in July, Stephen told me that the bankruptcy proceedings **(CCAA proceedings)** only applied to orders completed prior to 2-14-23 **It was stated by the CCAA Applicants that all invoices prior to Feb 10/2023 were caught in the stay.**

Orders after that date would be processed in a normal manner eventually ,by the successor company aided by new capital and a line of credit. **The Purchaser did not make commitments that any Accurate Group commissions could or would be assumed by the Purchaser. The Purchaser cannot comment on the CCAA Applicants.**

I stayed on helping the company, without any remuneration, but expecting to be paid on the orders completed or still under construction after 2-14-23. See invoices attached. **There were one or more conversations related to establishing a new relationship with the Purchaser for a new commission payment structure and timing for New Orders with such an agreement still wanting to be established by the Purchaser. The Purchaser is willing to consider additional payments to the John P.Okeefe LLC over time subject to the establishment of a new agreement and new work. Such an agreement would be outside of the CCAA Process. The Purchaser cannot comment on the CCAA Applicants.**

Regards,

**STEPHEN SEGAL** | President and CEO

**15244986 CANADA INC.**

Glass 8 | Accurate Dorwin | Allsco | Alweather

Contact: [ssegal@g8group.ca](mailto:ssegal@g8group.ca) | M. 204.227.5722 | 1535 Seel Avenue Winnipeg, Manitoba R3T 1C6

Web: [www.glass8.ca](http://www.glass8.ca) | [www accuratedorwin.com](http://www accuratedorwin.com)

**Confidentiality Notice**

The information contained in this e-mail is confidential and is intended only for the addressee(s). If you have received this communication in error, please immediately notify the sender at the address shown above, and delete or destroy any copies of it.

**Appendix F – John O’Keefe Notice Motion**

**THE KING'S BENCH**  
**Winnipeg Center**

BETWEEN:

applicant  
**John P. O'Keefe LLC**

and

defendant/respondent

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,  
15244986 CANADA INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. O/A ALLSCO WINDOWS &  
DOORS,  
12986591 CANADA LTD. O/A ALWEATHER WINDOWS & DOORS,  
POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.**

**NOTICE OF MOTION**

**HEARING DATE: April 26, 2024 at 10 AM**

---

John P. O'Keefe LLC

64 Baldpate Rd.

Boxford, MA 01921 (USA)

Mobile: (978) 764-1302

E Mail johnokefellc@gmail.com

*(Name, address and telephone number of party filing)*

**THE KING'S BENCH  
Winnipeg Centre**

**BETWEEN:**

'applicant  
**John P. O'Keefe LLC**

and

defendant/respondent

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., 15244986 CANADA INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. O/A ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. O/A ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.**

**NOTICE OF MOTION**

John P. O'Keefe LLC will make a motion before the presiding judge the Honourable Justice Bock  
*(moving party)*

on Friday, the 26<sup>th</sup> day of April 2024  
*(day) (date) (month) (year)*

at 10 AM, or as soon after that time as the motion can be heard, at:  
*(time)*

Winnipeg Centre, 408 York Ave., Winnipeg, MB R3C 0P9  
*(address of court house)*

THE MOTION IS FOR: *(State the precise relief sought)*

**Commission payments due John P. O'Keefe LLC totaling \$210,573.00 CA (\$155,061 U.S.).**

This Motion covers my sales commissions due me from Accurate Dorwin 2020 and 15244986

Canada Inc. on completed orders shipped after February 14, 2023. I was told these orders were not part of CCAA bankruptcy proceedings and the receivables would be under AD2020 control, thus would be available to pay my commissions on these post 2-14-23 orders. **(See Attachment #1)**

I am seeking the courts assistance to help obtain funds for commission payments by modifying the court's approval of AD2020 asset sale to 15244986 Canada Inc to require it also assume AD 2020 liabilities, at least that portion that applies to unpaid individual personal income.

THE GROUNDS FOR THE MOTION ARE: *(Specify the grounds to be argued, including a reference to any statutory provision or rule to be relied on)*

In 2023 – 2024, after Feb.14,2023, Accurate Dorwin 2020 shipped my window orders valued at 3 million dollars U.S (4 MM CA). AD 2020 did not pay my commissions.

Under the Sales Agency agreement dated January 5, 2016 between Accurate Dorwin and John P.

O'Keefe LLC, I am to receive commissions within 30 days from the date Accurate Dorwin is paid by



the purchaser. Although Accurate Dorwin 2020 was not a signatory to this agreement, the company honored its terms through 2021 and made partial commission payments in 2022, but no payments since. **(See Attachment #2)**

Stephen Segal led me to believe receivables from orders completed after February 14, 2023 would be available to pay my commissions. Based on this information I spent considerable time assisting customers with window installations, field window tests, and backorder follow-ups to ensure installations went smoothly so progress payments to AD2020 would not be delayed. **(See Attachment # 3)**

There were approximately 3 million U.S. dollars of receivables from my orders shipped during 2023-2024 on projects that are now essentially complete.

Furthermore, I learned in January 2024 that 15244986 Canada Inc. was allowed to purchase AD 2020 assets but not liabilities. How can the new company be allowed to ignore its obligation to pay earnings on my orders, but use those receivables for other purposes?

**(See Attachment #4)** memo where Stephen Segal advised me that he can only pay commissions on orders on

new work for Canada Inc. I find it unethical to use receivables intended to pay expenses for one company (AD2020) to help fund a new company's working capital (15244986 Canada Inc.)

If the purpose of the CCAA is to restructure companies to keep people working, it also needs to take care of the salespeople who are the key to keeping orders flowing in to ensure success of the reorganization.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion: *(List the affidavits or other documentary evidence to be relied on)*

Attachments

- 1) Invoices and Order detail after 2-14-2023
- 2) Agency Agreement 1-5-2016
- 3) J. O'Keefe/S. Segal memo regarding commission payment 6-23-2023
- 4) S. Segal Memo on Assuming no AD2020 Liabilities 1-9-2024
- 5) Last commission check received from AD 2020
- 6) Summary of total unpaid commissions before and after February 14, 2023 due John P. O'Keefe LLC from Accurate Dorwin 2020

Date   April 10,2024 \_\_\_\_\_

Name of lawyer or Applicant

**John P. O'Keefe**

\_\_\_\_\_  
Firm name (if lawyer)

\_\_\_\_\_  
Address

**64 Baldpate Rd., Boxford, MA 01921 USA**

\_\_\_\_\_  
Telephone

**Mobile (978) 764-1302**

\_\_\_\_\_  
Fax

**(978) 352-5614**

\_\_\_\_\_  
E-mail

**johnokefelle@gmail.com**

*To: (Name and address of responding party and/or lawyer)*



\*%SES27970%N\*

**ATTACHMENT 1A Revised Quote  
ORDER DETAIL  
PAGES 5-13**

Q-27970 REV 4  
National Millwork  
MASS Amherst

Date of Quote: December 10, 2021

Customer Name: National Millwork (42070)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **MASS Amherst** Suffolk Construction

Qty.	Description	Unit Cost	Total
<b>Base price</b>			
1.0	Supply Only based on take-off provided, specifications. Pricing includes but is not limited to the following:  <b>Window Package, (Under Grad / Grad)</b> <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (12 trailers)</li> </ul> <b>Option</b>	\$1,202,522.22	\$1,202,522.22
1.0	To provide 6mm dual glazing on all windows. ADD:	\$68,012.13	\$68,012.13
<b>Value Engineering</b>			
1.0	To supply black hardware in lieu of specified Brushed Nickel hardware. DEDUCT:	(\$90,833.73)	(\$90,833.73)
<b>Assumptions</b>			
Pricing above includes the following assumptions, but not limited to:			
<ul style="list-style-type: none"> <li>▪ Awning: Overall U-value 0.26 , (3mm Dual, Solarban 60, argon gas, 18mm OD)</li> <li>▪ Picture: Overall U-Value 0.26, (3mm Dual, Solarban 60, argon gas, 22mm OD)</li> <li>▪ CW60 rating</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour out.</li> </ul>			
<b>Exclusions</b>			
Excluded in the pricing:			
<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> </ul>			
		PO received	Final Order Value #168528
		National acting as a broker	US Dollars
		Total value is	
		<b>TOTAL:</b>	<b>\$1,419,151.43</b>



\*%SJB168540%N\*

**Revised Quote**

168540  
 Q-28224 REV 4  
 Erland Construction Inc  
 4th Ave Residences ALTERNATE  
 Date of Quote: April 29, 2022

Customer Name: Erland Construction Inc (16527)

Contact Name: Matt Combs

Email: mcombs@erland.com

Office/Work: (781) 425-4252 Ext.

Fax:

Cell: (781) 552-9090 Home:

Project Description: **4th Ave Residences ALTERNATE**

Qty.	Description	Unit Cost	Total
	<b>Alternate price</b>		
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:  <div style="text-align: center;"><b>Window Package</b></div> <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (8 trailers)</li> <li>▪ Patio Door Package</li> <li>▪ 7 - 70" x 93", SL1, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 2 - 70" x 105", SL2, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 40 - 70" x 96", SL3, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ 13 - 70" x 108", SL4, Fiberglass Patio Door c/w Transom - 2 Wide XO/OX</li> <li>▪ Patio door glass will be Double pane 1 low E, foot lock, 5 3/4" jamb.</li> </ul> <div style="text-align: center;"><b>Value Engineering</b></div> <ul style="list-style-type: none"> <li>▪ To provide Solar Ban 60 in lieu of specified Solar Ban 70 DEDUCT:</li> <li>▪ To provide one color on all windows DEDUCT:</li> </ul>	\$1,035,948.41	\$1,035,948.41
		Final order amount #168540 US \$	
	<b>Balcony option to plans</b>		
1.0	To supply 56 balcony swing door c/w transom, window sidelites on opposite side of post ( 4" stiles on doors with multipoint hardware). 6 balcony with juliet are to be supplied as slider patio doors (no post).  ADD:	\$27,777.78	\$27,777.78
	<b>Assumptions</b>		
	Pricing above includes the following assumptions, but not limited to:		



\*%SJB168540%N\*

**Revised Quote**

168540  
 Q-28224 REV 4  
 Erland Construction Inc  
 4th Ave Residences ALTERNATE  
 Date of Quote: April 29, 2022

Customer Name: Erland Construction Inc (16527)

Contact Name: Matt Combs

Email: mcombs@erland.com

Office/Work: (781) 425-4252 Ext.

Fax:

Cell: (781) 552-9090 Home:

Project Description: **4th Ave Residences ALTERNATE**

Qty.	Description	Unit Cost	Total
	<ul style="list-style-type: none"> <li>▪ CW-50 for individual only.</li> <li>▪ Exterior cladding at vertical post included for stud pocket.</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty.</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul> <p style="text-align: center;"><b>Exclusions</b></p> <p>Excluded in the pricing:</p> <ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**

**THIS DOCUMENT IS EXPRESSLY SUBJECT TO ADDITIONAL TERMS AND CONDITIONS AS NOTED BELOW.**

This quote is limited to the items and services listed, any added material or services provided outside the scope of this quote including but not limited to after hours services, will be billed as an extra, at our regular rates. ALL SUPPLIES OF GOODS AND/OR SERVICES ARE SUBJECT TO OUR STANDARD TERMS AND CONDITIONS, A COPY OF WHICH IS DISTRIBUTED TO EACH CUSTOMER, OR ATTACHED TO EACH RESPONSE TO REQUEST FOR QUOTATION OR PROPOSAL. IF THESE TERMS AND CONDITIONS ARE NOT ATTACHED, AND YOU ARE NOT ALREADY IN POSSESSION OF SUCH TERMS AND CONDITIONS, CONTACT OUR OFFICE AND YOU WILL BE PROVIDED WITH A COPY. THERE IS NO WARRANTY FOR GLASS BREAKAGE OR CRACKING UNLESS THE RESULTS OF A GLASS MANUFACTURER DEFECT OR DUE TO INSTALLATION ERROR WHERE INSTALLED BY ACCURATE DORWIN. ADDITIONAL FEES WILL APPLY TO ANY CREDIT CARD TRANSACTION OVER \$7,500. **ADDITIONAL TERMS AND CONDITIONS NOT OTHERWISE STATED OR AGREED TO IN THIS DOCUMENT, INCLUDING WITHOUT LIMITATION ANY TERMS AND CONDITIONS CONTAINED IN ANY DOCUMENTATION RECEIVED FROM THE CUSTOMER, SHALL NOT, UNLESS EXPRESSLY ACKNOWLEDGED IN WRITING BY US, FORM PART OF ANY CONTRACT WITH THE CUSTOMER.**

**Quotation By:** Norm Tremblay



\*%SJB168886%N\*

Revised Quote

168886

Q-28773 REV 3

Souliere & Zepka Construction, Inc.

Greylock Glen Outdoor Centrer

Date of Quote: July 26, 2022

Customer Name: Souliere & Zepka Construction, Inc. (42150)

Contact Name: Amanda Zepka

Email: azezka@soulierezepka.com

Office/Work: (413) 743-1687 Ext.

Fax:

Cell:

Home:

Project Description: Greylock Glen Outdoor Centrer

Qty.	Description	Unit Cost	Total
<b>Base price</b>			
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:  <b>Window Package (November 2022 delivery)</b>  <b>4mm tripane, Solarban 60 (#2, #5), argon gas.</b>  <b>Picture: 0.48 VT, 0.14 U Value, 0.28 SHGC</b> <b>Awning: 0.38 VT, 0.18 U Value, 0.23 SHGC</b>  <ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (1 trailer)</li> </ul>	\$74,618.18	\$74,618.18 ✓
1.0	To <u>delete 2 type W9 windows</u> <u>DEDUCT:</u>	(\$2,546.61)	(\$2,546.61) ✓
<del>1.0</del>	<del>To supply obscure glazing on 2 type A2 windows ADD:</del>	<del>\$106.68</del>	<del>\$106.68</del>
1.0	To supply the <u>Pavia</u> glazing on <u>2 type A2 windows</u> <u>ADD:</u>	\$181.59	\$181.59 ✓
<b>Assumptions</b>			
Pricing above includes the following assumptions, but not limited to:			
<ul style="list-style-type: none"> <li>▪ St St Screens included</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>		Final Order Value #168886 US \$	
<b>Exclusions</b>			
Excluded in the pricing:			
<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		<div style="border: 2px solid red; border-radius: 50%; padding: 10px; display: inline-block;"> <b>\$72,253.<sup>16</sup></b> </div>  <i>Approved</i> <i>Amanda T. Zepka</i>	

Currency : US Funds

8/2/2022





\*%SJB168886%N\*

Revised Quote

168886

Q-28773 REV 3

Souliere & Zepka Construction, Inc.

Greylock Glen Outdoor Centrer

Date of Quote: July 26, 2022

Customer Name: Souliere & Zepka Construction, Inc. (42150)

Contact Name: Amanda Zepka

Email: azezka@soulierezepka.com

Office/Work: (413) 743-1687 Ext.

Fax:

Cell:

Home:

Project Description: Greylock Glen Outdoor Centrer

Qty.	Description	Unit Cost	Total
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Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383

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Quotation By: Norm Tremblay



\*%SJB168802%N\*

**Revised Quote**

168802  
Q-29389 REV 1  
WCI Corp.  
Family Justice

Date of Quote: June 23, 2022

Customer Name: WCI Corp. (42238)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **Family Justice**

Qty.	Description	Unit Cost	Total
	<b>Base price</b>		
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:	\$82,702.78	\$82,702.78
	<b>Window Package</b>		
	<ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (1 trailer)</li> </ul>		
1.0	glass price adjustment	\$7,859.33	\$7,859.33
	<b>Assumptions</b>		
	Pricing above includes the following assumptions, but not limited to:		
	<ul style="list-style-type: none"> <li>▪ Structural performance DP-60</li> <li>▪ Windows have been structurally reinforced.</li> <li>▪ Spare parts</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>		
	<b>Exclusions</b>		
	Excluded in the pricing:		
	<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		
		Final Order Value	#168802 US \$

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

Freight: FOB Shipping Point, Freight Prepaid & Allowed

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements where applicable.

SubTotal: \$90,562.10  
PST: Exempt  
GST: Exempt  
Grand Total: \$90,562.10

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**





\*%SJB168802%N\*

**Revised Quote**

168802  
Q-29389 REV 1  
WCI Corp.  
Family Justice

Date of Quote: June 23, 2022

Customer Name: WCI Corp. (42238)

Contact Name:

Email:

Office/Work:

Fax:

Cell:

Home:

Project Description: **Family Justice**

Qty.	Description	Unit Cost	Total
------	-------------	-----------	-------

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Quotation By: Norm Tremblay



\*%SES27918%N\*

Q-27918 REV 4  
 Metric Construction  
 282 Bremen St ALTERNATE  
 Date of Quote: April 18, 2022

Customer Name: Metric Construction (37788)

Contact Name: Mike Butler

Email: mbutler@metriccorp.com

Office/Work: (617) 787-1158 Ext.131

Fax:

Cell: (617) 272-5801 Home:

Project Description: **282 Bremen St ALTERNATE**

Qty.	Description	Unit Cost	Total
<b>Alternate price</b>			
1.0	Supply Only based on applicable plans, specifications, addendum/addenda. Pricing includes but is not limited to the following:	<b>\$477,261.19</b>	<b>\$477,261.19</b>
Final Order Amount #168948 US \$			
<b>Window Package</b>			
<b>Delivery dates to be verified</b>			
<ul style="list-style-type: none"> <li>▪ Section 08 54 13 - Fiberglass Windows</li> <li>▪ Quantity and configuration of windows as per attached</li> <li>▪ Delivery to site of windows (5 trailers)</li> </ul>			
1.0	To supply tripane, 1 SB60, argon      ADD:	\$90,718.81	\$90,718.81
1.0	To supply tripane, 2 SB60, argon      ADD:	\$124,006.03	\$124,006.03
1.0	To supply 4 balcony doors c/w multipoint hdwe ADD:	<b>\$12,209.52</b>	<b>\$12,209.52</b>
1.0	To supply 1854' of breakmetal trim painted to match windows	<b>\$15,261.90</b>	<b>\$15,261.90</b>
<b>Cost Reduction option</b>			
1.0	To change sizes and configurations on type BB, GG, HH windows      DEDUCT:	(\$14,809.52)	(\$14,809.52)
<b>Assumptions</b>			
Pricing above includes the following assumptions, but not limited to:			
<ul style="list-style-type: none"> <li>▪ Type D,E windows are separate windows. Structural post required by others (6 total).</li> <li>▪ Cladding for post included</li> <li>▪ Assumes Accurate Dorwin standard commercial fiberglass warranty</li> <li>▪ Sealed units manufactured to Accurate Dorwin standard frame design.</li> <li>▪ Accurate Dorwin standard colour range, one colour in and out.</li> </ul>			
<b>Exclusions</b>			
Excluded in the pricing:			



\*%SES27918%N\*

**Revised Quote**

Q-27918 REV 4  
 Metric Construction  
 282 Bremen St ALTERNATE  
 Date of Quote: April 18, 2022

Customer Name: Metric Construction (37788)

Contact Name: Mike Butler

Email: mbutler@metriccorp.com

Office/Work: (617) 787-1158 Ext.131

Fax:

Cell: (617) 272-5801 Home:

Project Description: **282 Bremen St ALTERNATE**

Qty.	Description	Unit Cost	Total
	<ul style="list-style-type: none"> <li>▪ Testing by others and not included in the pricing.</li> <li>▪ Any required trim flashings or interior finishing by others.</li> </ul>		

**Currency : US Funds**

Price valid for 30 Days

Terms: TBD

PST: Exempt

Freight: FOB Shipping Point, Freight Prepaid & Allowed

GST: Exempt

Installation: Not Included

Subject to below Terms and Conditions and to final site measurements

where applicable.

**Contact Norm Tremblay at Phone:204-982-8380 Email:NTremblay@accuratedorwin.com Fax:204-982-8383**

**THIS DOCUMENT IS EXPRESSLY SUBJECT TO ADDITIONAL TERMS AND CONDITIONS AS NOTED BELOW.**

This quote is limited to the items and services listed, any added material or services provided outside the scope of this quote including but not limited to after hours services, will be billed as an extra, at our regular rates. ALL SUPPLIES OF GOODS AND/OR SERVICES ARE SUBJECT TO OUR STANDARD TERMS AND CONDITIONS, A COPY OF WHICH IS DISTRIBUTED TO EACH CUSTOMER, OR ATTACHED TO EACH RESPONSE TO REQUEST FOR QUOTATION OR PROPOSAL. IF THESE TERMS AND CONDITIONS ARE NOT ATTACHED, AND YOU ARE NOT ALREADY IN POSSESSION OF SUCH TERMS AND CONDITIONS, CONTACT OUR OFFICE AND YOU WILL BE PROVIDED WITH A COPY. THERE IS NO WARRANTY FOR GLASS BREAKAGE OR CRACKING UNLESS THE RESULTS OF A GLASS MANUFACTURER DEFECT OR DUE TO INSTALLATION ERROR WHERE INSTALLED BY ACCURATE DORWIN. ADDITIONAL FEES WILL APPLY TO ANY CREDIT CARD TRANSACTION OVER \$7,500. **ADDITIONAL TERMS AND CONDITIONS NOT OTHERWISE STATED OR AGREED TO IN THIS DOCUMENT, INCLUDING WITHOUT LIMITATION ANY TERMS AND CONDITIONS CONTAINED IN ANY DOCUMENTATION RECEIVED FROM THE CUSTOMER, SHALL NOT, UNLESS EXPRESSLY ACKNOWLEDGED IN WRITING BY US, FORM PART OF ANY CONTRACT WITH THE CUSTOMER.**

**Quotation By:** Norm Tremblay

**Quotation Accepted by:** \_\_\_\_\_

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

**Signature:** \_\_\_\_\_

**PO:** \_\_\_\_\_

64 Baldpate Road  
Boxford, MA 01921  
O: (978) 352-6167  
C: (978) 764-1302  
F: (978) 352-5614

[johnokeefellc@gmail.com](mailto:johnokeefellc@gmail.com)

John P. O’Keefe LLC  
Architectural Sales Representative  
INVOICE / 22323-4 Feb.23.2023

<b>Accurate Dorwin Inc.</b>	<b>BALANCE DUE</b>
1535 Seel Avenue	Upon Receipt
Winnipeg, Canada	<b>\$70,957.55</b>

Notes

5% Sales Commission Suffolk Const.- UMass Dorms in Construction

Customer -Project – Order Value	Order No.	Invoice No.	Total
Suffolk Const UMass Dorms Q27970 \$1,419,151	168528	US \$	70,957.55
<b>TOTAL</b>			<b>\$70,957.55</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE / 22323-5 Feb.23.2023

64 Baldpate Road

Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefellc@gmail.com](mailto:johnokefellc@gmail.com)

<p><b>Accurate Dorwin Inc.</b>          1535 Seel Avenue          Winnipeg, Canada</p>	<p><b>BALANCE DUE</b>          Upon Receipt</p> <h2 style="margin:0;">\$51,797.40</h2>
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### Notes

.5% Commission (US) Erland Const 4<sup>th</sup> Ave Res Under Construiction

Customer -Project – Order Value	Order No.	Invoice No.	Total
Erland Const 4 <sup>th</sup> Ave. Res.Q28224-4 \$1,035,948	168540	US \$	51,797.40
<b>TOTAL</b>			<b>\$51,797.40</b>

# John P. O'Keefe LLC

Architectural Sales Representative

INVOICE / 22323-6 Feb.23.2023

64 Baldpate Road

Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefellc@gmail.com](mailto:johnokefellc@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$3,612.65**

## Notes

.5 % Commission John P OKeefe-IUS Souliere/Zepka Under Contruction

Customer -Project – Order Value	Order No.	Invoice No.	Total
Souliere/Zepka Greylock Q28773-4 \$72253	168886	US \$	3,612,65
<b>TOTAL</b>			<b>\$3,612,65</b>

# John P. O’Keefe LLC

Architectural Sales Representative

INVOICE / 22323-7 Feb.23.2023

64 Baldpate Road

Boxford, MA 01921

O: (978) 352-6167

C: (978) 764-1302

F: (978) 352-5614

[johnokefellc@gmail.com](mailto:johnokefellc@gmail.com)

**Accurate Dorwin Inc.**

1535 Seel Avenue

Winnipeg, Canada

**BALANCE DUE**

Upon Receipt

**\$4,528.10**

## Notes

.5 % Commission John P OKeefe-US WCI in Production

Customer -Project – Order Value	Order No.	Invoice No.	Total
WCI- Family Justice- Q29389 Q29389-1	168802	US \$	4,528.10
<b>TOTAL</b>			<b>\$4,528.10</b>

**John P. O’Keefe LLC**  
 Architectural Sales Representative  
 INVOICE / 22323-8 Feb.23.2023

64 Baldpate Road  
 Boxford, MA 01921  
 O: (978) 352-6167  
 C: (978) 764-1302  
 F: (978) 352-5614  
[johnokeefellc@gmail.com](mailto:johnokeefellc@gmail.com)

<b>Accurate Dorwin Inc.</b>	<b>BALANCE DUE</b>
1535 Seel Avenue Winnipeg, Canada	Upon Receipt
	<b>\$24,165.28</b>

Notes

- .5 % Commission John P OKeefe-IUS Metric In Engineering
- 2.5 % Comomission on Doors

Customer -Project – Order Value	Order No.	Invoice No.	Total
Metric Const -282 Bremen Q279218-\$477,201	168948	US \$	23,860.05
MetricConst 282 Breme Doors Q27918 \$12,209	168948		305.23
<b>TOTAL</b>			<b>\$24,165.28</b>



## INDEPENDENT CONTRACTOR SALES AGENCY AGREEMENT

This Independent Contractor Sales Agency Agreement ("Agreement") is made and effective this January 5, 2016,

- BETWEEN:** Accurate Dorwin Inc. ("Accurate"), a corporation organized and existing under the laws of the Province of Manitoba, with its head office located at: 1535 Seel Ave., Winnipeg, Manitoba, Canada R3T 1C9
- AND:** John P.OKeefe LLC. (the "Agent"), a corporation organized and existing under the laws of the Massachusetts, with its head office located at:
- AND:** John P. OKeef (the "Covenantor"), of the City of Boxford, in the State of Massachusetts, being the principal shareholder of the Agent

NOW, THEREFORE, in consideration of the mutual agreements and covenants herein contained the parties hereto agree as follows:

### 1. RECITALS

- a. Accurate is a manufacturer, installer, seller, and reseller of window, door, glass and products (the "Products") and desires to appoint Agent as general sales Agent for the sale of Accurate's product in the following territory: New Hampshire, Maine, Massachusetts, Rhode Island, Connecticut, the part of New York that is East of Wayne, Seneca, Schuyler and Chemung counties and North of Bronx County) (the "Territory").
- b. Agent desires to accept such appointment and to perform all the provisions of this agreement.

### 2. APPOINTMENT OF AGENT:

- a. Accurate appoints the Agent as the exclusive agent of Accurate for the Products in the Territory (as defined below) to solicit orders and take inquiries and generally promote the sale of the Products in the Territory in accordance with the terms, provisions and conditions of this Agreement.
- b. The Agent shall not solicit orders and take inquiries and generally promote the sale of the Products outside of the Territory without the express written permission of Accurate.

**3. DURATION:** The term of the agency created shall be for 1 year, until Dec 31, 2016, unless sooner terminated.

**4. AGENT'S BEST EFFORTS:** Agent agrees to devote best efforts to the business of Accurate in the Territory under the direction of Accurate's officers or representatives, and to conform with the rules, regulations and instructions of Accurate now in force or that may be adopted in the future and provided to the Agent. Agent shall only employ or utilize salespersons to assist Agent, on such terms and conditions as Accurate may require, and as set forth in this Agreement. Agent shall require and does hereby agree the compliance of its employees and agents with the obligations of the Agent in this Agreement and in the rules, regulations, and instructions of Accurate now in force or that may be adopted in the future. The Agent agrees to indemnify Accurate and hold Accurate harmless with respect to any breach of the obligations of the Agent in this Agreement and in the rules, regulations, and instructions of Accurate now in force or that may be adopted in the future. The Agent and its agents and employees will not be allowed to sell other window and door products of other manufacturers to customers of Accurate, unless prior written consent is first obtained from Accurate, such consent not to be unreasonably withheld. For purposes of clarity, consent shall be deemed to be reasonably withheld if the other window or door product or products are of an inferior quality compared to similar products, or if the sales methods used to sell such products, or the products themselves, are such that Accurate believes such methods or products would reflect poorly upon Accurate's Products.

**5. INDEPENDENT CONTRACTOR:** In the performance of the work, duties and obligations in any way connection with this Agreement, it is acknowledged and agreed that the Agent is performing as an independent contractor, and shall have full and exclusive control over provision of services, subject to the provisions of this Agreement. The Agent hereby agrees to indemnify and save harmless Accurate from and against any loss, costs or other liability whatsoever arising from or out of or in any way related to the provision of services by the Agent to Accurate or out of the wanton or reckless conduct or dishonesty of the Agent in respect of any such services. The relationship created by this agreement is that of independent representative and neither the Agent nor any of its officers, agents, salesmen or employees shall have any right or authority to: (1) Conduct any business in the name of or for the account of Accurate; (2) Assume or create any obligation of any kind, express or implied, on behalf of Accurate; (3) Enter into contracts or commitments in the name of Accurate; or (4) Bind Accurate in any respect whatsoever. The relationship created by this Agreement does not constitute the granting of a franchise to the Agent by Accurate and no federal or provincial franchise statute, law, regulation or rule is intended to or has been applied by the parties, nor shall any such franchise, statute, law, regulation or rule be deemed or construed to apply to the formation, operation, administration or termination of this Agreement. It is understood and agreed that neither the Agent nor its employees or agents shall be considered employees of Accurate and neither party shall in any event be held liable or accountable for any obligations incurred by the other party other than as specified in this Agreement.

The Agent shall take such action as may be required and shall perform such services as may be necessary to enable Accurate to obtain and keep current all applicable government licences, permits and approvals, including any registration of this Agreement, which are necessary or advisable for Accurate to carry out its activities with respect to the sale of the Products in the Territory.

The Agent shall not enter into any Agreement, contract or arrangement with any government or governmental representative or with any person, firm or corporation, or other enterprise imposing any legal obligation or liability of any kind whatsoever on Accurate, without obtaining the prior written consent of Accurate in each instance. The Agent shall only make representations to customers about Products that reflect current Accurate policy, pricing, manufacturing, and sales guidelines. The Agent hereby

indemnifies and holds harmless Accurate from any and all claims made by customers based on misrepresentations of the Agent.

Agent will ensure it is covered by appropriate liability insurance.

If the Agent is a corporation, it is duly organized, validly existing and in good standing under the laws of the Province or State of its head office and which is located within the Territory, and is in good standing with all provincial, state, federal, and municipal taxation agencies, and has all requisite corporate power and capacity to carry on its business as now conducted, to enter into and perform its obligations pursuant to this Agreement, and is qualified to do business in the Territory pursuant to its governing legislation

**6. COMMISSIONS**

- a. Agent, during the term of the agreement, shall receive a commission from the sale of Accurate's product sold for use in the Territory, whether sold by Agent or by Accurate, or others, except as provided in this agreement.
- b. Agent's commission on net sales amounts made pursuant to this agreement shall be as follows, which shall be earned and paid in the same currency as sold:
  - 1. 5% unless modified by the following.
  - 2. Any portion of orders that includes non-window product not manufactured by Accurate, such as swing doors or patios door, will have the commission rate reduced to 50% of the above stated amounts.
  - 3. In the event that the agent is able to obtain an order for more than quoted the incremental price obtained will be shared equally between Accurate and the Agent.
  - 4. Unless mutually agreed to where special pricing and commission rates are to apply
- c. Under no circumstances, without the written permission of Accurate, may Agent give any part of Agent's commission to any assistant, local Agent, the customer, or any other person to assist Agent in making a sale or induce a customer to purchase from Accurate.

**7. WHEN COMMISSIONS ARE PAID**

- a. Subject to 7b. below, any commission to be received under this Agreement shall be invoiced by the agent and forwarded to Accurate. Accurate will not credit the Agent's account on Accurate's books until the purchaser has made payment in full with Accurate. If payment is made by cheque, payment will be deemed not to have been made until such time as the amount of the cheque has cleared and the funds credited in Accurate's account.
- b. When Accurate insures a foreign receivable through the Export Development Corporation of Canada, Agent shall receive commission on only the amount paid by the customer or the EDC.
- c. Commissions are paid on the 15<sup>th</sup> day of the month after payment pursuant to 6.a and 6.b has occurred.

**8. SALES IN OR FROM OTHER TERRITORIES**

- a. Unless agreed to in advance, the Agent agrees not to sell any Product in a territory other than the Territory, or endeavor, directly or indirectly, to make sales of the Products for use outside of the Territory. Should a purchaser call on the Agent voluntarily and purchase the Products for use outside of the Territory, Agent shall receive commissions as follows, unless agreed to otherwise prior to the order being placed: 50% of normal commissions
- b. Accurate agrees that, when any other authorized sales Agent of Accurate sells Accurate's product for use in Territory, Agent's account shall be credited with the regular commission, less the commission paid Agent making the sale.

**9. DISPUTES ON COMMISSIONS:** In any dispute arising between Agent and any other sales Agent of Accurate regarding the right to commission on any sale of a Product, Accurate shall have the sole right to determine the distribution of the commission, and Agent shall abide by and be bound by Accurate's decision.

**10. NONDISCLOSURE OF ACCURATE'S AFFAIRS:**

- a. The Agent shall, during the term of this Agreement, and thereafter, treat as confidential any and all information learned by Agent concerning the business or affairs of Accurate, and in particular, the Agent will:
  - 1. not disclose to any third party the terms and conditions of this Agreement;
  - 2. not disclose methods of manufacture or sale of the Products including production and marketing plans, and price structures;
  - 3. take proper steps to prevent such disclosure by employees, agents, and contractors;
  - 4. safe guard all documents against theft, damage or access by unauthorized persons;
  - 5. not to disclose the identity of customers or any customer information to any party other than Accurate.; and
  - 6. comply fully with all privacy laws and the privacy policies of Accurate
- b. The obligation to keep information received pursuant to this Agreement confidential shall continue for five (5) years after expiration or termination of this Agreement. For purposes of clarity, the expiration of the obligations hereunder shall not be deemed to be consent on the part of Accurate to the breach of any applicable privacy legislation which the Agent shall comply with at all times.
- c. The Agent acknowledges that it has reviewed the provisions of the paragraph 10 and it has turned its mind to the reasonableness of the scope thereof, including the time period, and that it is entirely satisfied that the provisions of the

paragraph are both necessary and reasonable for the protection of the legitimate interests of Accurate and that they represent the mutual desire and intent of Accurate, and the Agent, that such provisions be upheld in their entirety and be given full force and effect. The Agent acknowledges and agree that the breach by it of any of the restrictions set out in this paragraph 10 of this instrument could cause irreparable harm to Accurate which could not be adequately compensated for by damages, and in the event of a breach or a threatened breach of any of the said provisions, the Agent hereby acknowledges that Accurate shall be entitled to specific performance of this Agreement and to an injunction being issued against the Agent restraining it from any breach or further breach of such restrictions, but this sentence shall not be construed so as to be in derogation of any other remedy which Accurate may have in the event of such a breach or threatened breach. In order to obtain such relief, it shall not be necessary for Accurate to establish irreparable harm which cannot be satisfied by an award of damages.

**11. LIMITATION ON COMMISSION CLAIMS:** Agent waives all claim for commission on sales of Accurate's product, whether made by Agent or others, and all other claims of any nature whatever, if the claim is not made within 3 months from the date of termination of this agreement.

**12. CONTENTS OF ORDERS**

- a. All orders for Accurate's product shall be taken on printed forms furnished by Accurate, and all such orders shall be sent to Accurate immediately after being signed by purchasers. The orders shall contain all conditions and agreements of every nature whatsoever between the parties to the sale, it being agreed that Accurate shall not be responsible for promises or conditions not specified on the orders. Accurate's product shall not be sold for more or less than the price established by Accurate for the specific customer and specific project.
- b. If Accurate is compelled to make any concessions to customers or incur any expense by reason of a violation of these requirements, the amount of the expense may be charged to the Agent's account.
- c. All orders are quoted subject to credit approval which will be at Accurate's sole discretion.
- d. Agent will not, without written approval from Accurate, modify any standard terms and conditions of Accurate or modify any warranty provided by Accurate.

**13. ACCEPTANCE OF ORDERS BY ACCURATE:** Orders taken by Agent shall not be binding until accepted by Accurate. Accurate reserves the right to reject any order including, without limitation, when, in the judgment of Accurate, the product ordered may not be suitable to the business of the customer.

**14. AGENT NOT TO COMPETE:**

- a. The Agent shall not at any time during the term of this Agreement or for a period of time twelve (12) months after its termination either individually or in partnership or in conjunction with any person or persons, business, association, syndicate, company or corporation, as principal, agent, director, officer, employee, investor or in any other manner whatsoever directly or indirectly, carry on, be engaged in, be interested in or be connected with, or permit their name or any part thereof to be used or employed by any such person or persons, business, association, syndicate, company or corporation, carrying on, engaged in, interested in, or concerned with a business which is similar to the business of Accurate, nor shall the Agent or the Principal engage, directly or indirectly in any business or undertaking that would complete with the business of Accurate.
- b. The Agent shall not at any time during the currency of this agreement and twelve months from the date of termination of this Agreement directly or indirectly, induce or attempt to induce any employee of Accurate to leave the employ of Accurate or to become employed by any person other than Accurate, or solicit or engage any current employee, agent, customer, or supplier of Accurate on behalf of the Agent, or on behalf of any person or persons, business, association, syndicate, company or corporation.
- c. The Agent acknowledges that it has reviewed the provisions of this paragraph 14 herein and it has turned its mind to the reasonableness of the scope thereof, both as to the geographical area and the time period, and that it is entirely satisfied that the provisions of such sections are both necessary and reasonable for the protection of the legitimate interests of Accurate and that they represent the mutual desire and intent of Accurate, and the Agent that such provisions be upheld in their entirety and be given full force and effect. The Agent acknowledges and agree that the breach by it of any of the restrictions set out in this paragraph 14 of this Agreement could cause irreparable harm to Accurate which could not be adequately compensated for by damages, and in the event of a breach or a threatened breach of any of the said provisions, the Agent hereby acknowledges that Accurate shall be entitled to specific performance of this Agreement and to an injunction being issued against the Agent restraining it from any breach or further breach of such restrictions, but this sentence shall not be construed so as to be in derogation of any other remedy which Accurate may have in the event of such a breach or threatened breach. In order to obtain such relief, it shall not be necessary for Accurate to establish irreparable harm which cannot be satisfied by an award of damages. The Agent acknowledges that certain judgments have ruled that non-competition agreements are void or unenforceable as being against public policy. The Agent specifically agrees that it is estopped from relying on said case law and agrees that the terms of this Agreement are necessary and fair.

**15. REPAIRS AND MAINTENANCE OF PRODUCT:** Agent shall promptly and properly make necessary repairs on Accurate's product in the Territory if such repairs can be made by Agent, and to cooperate with and aid Accurate in making all other such repairs in the Territory, in such manner as Accurate may direct.

**16. COMPROMISE AND COLLECTION OF ACCOUNTS**

- a. Accurate shall have full control of and discretion as to the collection, adjustment or compromise of any or all accounts for Accurate's products sold by Agent.



- b. Accurate shall determine whether or not to initiate a builders' lien action (or similar action in the applicable jurisdiction) with respect to a Product sold by the Agent. Accurate shall not be liable to Agent for any loss of commission or other claim, by reason of failure to take such lien, or by reason of any compromise or adjustment of any account or accounts for products sold by Agent, or any failure for any reason to collect any part of the account.
  - c. For purposes of clarity, the cost of any collection, including costs internal to Accurate, will be deducted from the sale price of any Product for the purposes of calculation of commission payable to the Agent.
17. **REMITTALS BY AGENT:** Agent agrees to remit upon receipt to Accurate, in the manner prescribed from time to time, all money, checks and drafts received by Agent for Accurate, including any received for repair parts and supplies sold. In no event will Agent use any money collected for Accurate to defray the expenses of the agency, or for any other purpose, or deposit the funds in any bank or other financial institution to Agent's own credit.
18. **AGENT'S EXPENSES:** All expenses for traveling, entertainment, office, clerical, office and equipment maintenance, and general selling expenses that may be incurred by Agent in connection with this agreement will be borne wholly by Agent. In no case shall Accurate be responsible or liable for such expenses unless specifically agreed to by Accurate in writing.
19. **SUPPLIED BY ACCURATE:** Accurate may supply all or some of the following:
- a. Samples and sample kits
  - b. Quotations for opportunities
  - c. Promotional material
  - d. Product training
  - e. Sales support
20. **ACCOUNTING ON TERMINATION:** On termination of this agreement, Accurate shall proceed in the customary manner to collect notes and open accounts for purchases of Accurate's product sold by Agent and shall charge against Agent's account the commission previously credited on such amounts of notes and accounts as are uncollected. Accurate also shall charge Agent's account with Agent's proportion of any collection expense. This provision shall continue in force until a final account can be stated; no money shall be due Agent under this agreement after its termination until the final account can be stated.
21. **OBJECTIONS TO ACCOUNTING; LIMITATIONS:** Agent agrees that all objections to statements of account rendered by Accurate are waived, unless written notice is given by Agent and unless such notice reaches Accurate within 15 days after rendition of the statement by Accurate.
22. **EXAMINATION OF AGENT'S ACCOUNTS:** Agent agrees that officers or authorized representatives of Accurate shall have, on demand, access to and the right to examine and make copies of all books of accounts, vouchers and papers of Agent, in order to ascertain whether the business of Agent is being conducted in a manner satisfactory to Accurate.
23. **FURTHER PROMISES OF THE AGENT**
- a. **Conduct and Compliance with Laws:** The Agent shall comply with all laws and regulations as may apply within the Territory, as applicable to this Agreement and all transactions and activities contemplated or to be performed under this Agreement. Without limitation to the foregoing, the Agent will comply fully with the export control laws and regulations of the Canadian government with respect to the disposition of Products and the printed commercial and technical data and information and other publications supplied by Accurate. The Agent shall supply Accurate with all information or certificates reasonably requested by Accurate in connection with compliance with any such laws or regulations. The Agent shall represent themselves in a proper manner and present themselves as business-minded professionals when dealing with the public and representing Accurate. Only Accurate authorized representatives will be allowed to represent Accurate at home shows, mall shows, and in showrooms. Furthermore, the Agent agrees, for the benefit of Agent's employees and subagents, to comply in all respects with the workers' compensation laws of any state or states of which the Territory may be a part, and to pay the premiums and other costs and expenses incident to such coverage.
  - b. **Maximize Sales:** The Agent shall make every reasonable effort and use proper means to develop as far as practicable the market potential for trade in the Products in the Territory, including, but not limited to, the presentation, promotion and marketing of the Products.
  - c. **Good Relations:** The Agent shall use its best efforts to maintain good commercial relations with customers and potential customers of the Products in the Territory, and promote the interests of Accurate in the Territory.
  - d. **Orders:** The Agent shall promptly submit to Accurate all orders and inquiries received and shall accept orders only as subject to confirmation from Accurate and strictly in accordance with current price lists and conditions of sale.
  - e. **Accuracy of Measurements:** The Agent shall provide accurate measurements of the requirements for Products sold by the Agent and, shall indemnify and hold harmless Accurate from any and all claims that may arise from errors in measurements (or any other errors) made by the Agent in the course of a Sale.
  - f. **CRM Entries:** Agent shall enter customer, opportunity information, and other data specified by Accurate, into Accurate's ERP system, or any successor system, as and when required by Accurate unless waived by Accurate, in writing. Any waiver on the part of Accurate shall be for the duration or the incidence referenced in the waiver only and may be revoked by Accurate at any time at Accurate's sole option.

24. **CUSTOMER LIST; SALES CALLS**

- a. Agent agrees to keep a list of probable purchasers, and also a list of users, of Accurate's products in the Territory. Both lists shall show the name, nature and address of each business concern listed.
  - b. Agent agrees to provide to Accurate on a monthly basis or as requested, on the form furnished by Accurate, a list of all persons called on by Agent or Agent's employees in connection with Accurate's business. The list shall show the name, nature and address of each business concern called on, and the object and results of the call.
  - c. Agent agrees to provide Accurate on a monthly basis or as requested, a list of all leads, project and opportunities and the nature of the opportunity, the customer and the estimated scope of the project and updates on the won or loss status of the opportunities along with the reason believed to be the cause of the order to be lost.
  - d. The Agent shall, on request, report fully and promptly to Accurate on the sales activities of competitors to Accurate in the Territory, and advise on sales and marketing strategies.
  - e. The Agent shall maintain communications throughout the term of this Agreement with designated personnel of Accurate in order to facilitate the promotion and sale of the Products in the Territory
- 25. EMPLOYMENT OF SUBAGENTS:** Agent agrees not to employ any salespersons to assist in the agency, except under written agreement by the terms of which Accurate shall be released from all liability for any indebtedness from Agent to such salespersons. Agent agrees not to employ any person until Agent has supplied Accurate with full particulars regarding such person, on the form furnished by Accurate or otherwise requested, giving the person's name, record, previous occupation, the terms of employment, etc., and until Accurate's consent to such employment has been received.
- 26. MODIFICATION:** Accurate at any time may alter and change the boundaries of the Territory on reasonable notice to the Agent, without otherwise affecting the terms of this Agreement.
- 27. TERMINATION:** The agency created by this agreement may be terminated by either party by written notice mailed or delivered to the last known address of the other party. This agreement covers all agreements between Agent and Accurate relating to this independent contract Agent agreement for the handling of Accurate's product. The Agent shall not be entitled to receive any termination payment or compensation of any kind because of termination of this Agreement, and the Agent agrees that any enhancement in the value of the Agent's goodwill as a result of its representation of Accurate shall inure to the benefit of Accurate. Neither party shall be liable to the other for losses or damages of any kind or character because of termination of this Agreement, whether such losses or damages arise from Accurate product, or from the loss of prospective profits or loss of compensation for sales or expenses incurred or loss of investments made in connection with the establishment, development or maintenance of Agent's business, or from any other cause. Upon termination the Agent shall return to Accurate, within 48 hours, all materials and information including but not limited to sample, promotional material, data and quotation provided to the Agent by Accurate or provided by a customer or customers agent to the Agent in regards to prospective business.
- 28. TERMINATION BY REASON, BANKRUPTCY, RECEIVERSHIP, DISSOLUTION, ETC.:** In the event that bankruptcy proceedings or receivership proceedings shall be instituted by or against the Agent or if the Agent in the sole judgement of Accurate shall, at any time, be considered insolvent, or if a trustee, receiver, conservator or administrator shall be appointed by or for the Agent or if the Agent shall petition for or undertake reorganization, or in the event of the death of the Agent or one of its officers, or the dissolution or winding up of his business, as the case may be, this Agreement may be terminated forthwith by Accurate by written notice sent by registered or certified mail to the Agent at or to such other address or person as has been the Agent's primary contact, and such termination shall be effective upon the mailing of said notice by Accurate without any further lapse of time.
- 29. ASSIGNMENT, CHANGES IN OWNERSHIP AND MANAGEMENT:** (a) This Agreement and any right or obligation hereunder may not be assigned by the Agent without the prior written approval of Accurate, which may be withheld by Accurate in its sole discretion. (b) The Agent shall promptly advise Accurate of any change in the financial or ownership interests in or management of the Agent. Any change of control of the Agent shall be deemed to be an assignment and be subject to the approval of Accurate pursuant to subparagraph 29(a) above. (c) Accurate may assign this Agreement to any entity controlling, controlled by or under common control with Accurate and to any successor to that portion of the business of Accurate to which this Agreement relates.
- 30. INTELLECTUAL PROPERTY AND INVENTIONS:**
- a. The words "Intellectual Property Rights", wherever used in this Agreement, mean patents, rights to inventions, copyright and related rights, trademarks, trade names and domain names, rights in get-up, rights in goodwill or to sue for passing off, rights in designs, rights in computer software, database rights, rights in confidential information (including know-how and trade secrets) and any other intellectual property rights, in each case whether registered or unregistered and including all applications (or rights to apply) for, and renewals or extensions of, such rights and all similar or equivalent rights or forms of protection which may now or in the future subsist in any part of the world. The word "Invention", wherever used in this Agreement, means inventions, ideas and improvements, whether or not patentable, and whether or not recorded in any medium.
  - b. All Intellectual Property Rights associated with Accurate, its business, or the Products are the sole property of Accurate and at no time does an Agent have the right to sell, trade, or use said property without the written consent of Accurate. Such consent may, but is not required to be, given in a written policy of Accurate made known to the Agent by Accurate. Agent will use such property only as authorized by Accurate and shall immediately cease to use all such property, including trademarks, upon termination of this Agreement.
  - c. The Agent covenants and agrees that it:
    - 1. shall give Accurate full written details of all Inventions and of all works embodying Intellectual Property Rights made wholly or partially by the Agent at any time during the course of this Agreement, and arising out



of the course of the Agent's engagement, which relate to the Products, or are reasonably capable of being used by Accurate in its business. The Agent acknowledges that all Intellectual Property Rights subsisting (or which may in the future subsist) in all such inventions and works shall automatically, on creation, vest in Accurate absolutely. To the extent that they do not vest automatically, the Agent holds them in trust for Accurate. The Agent agrees promptly to execute all documents and do all acts as may, in the opinion of Accurate, be necessary to give effect to this Article;

- 2. hereby irrevocably waives all moral rights under the Copyright Act (Canada), the Trade-Mark Act (Canada), the Patent Act (Canada) and the Industrial Designs Act (Canada) (and all similar rights in other jurisdictions) which it has or will have in any existing or future works referred to in Article 4.7(1); and
- 3. hereby irrevocably appoints Accurate to be its attorney to execute any such instrument or do anything, and generally to use the Agent's name, for the purpose of giving Accurate or its nominee the benefit of this paragraph 30.

d. For the avoidance of doubt, this paragraph 30 shall not apply to any Inventions created outside of the Agent's engagement pursuant to this Agreement or Inventions which do not relate to the business of Accurate or the Products.

31. **INDEMNIFICATION:** The Agent hereby indemnifies and will hold harmless Accurate and its affiliates from and against any and all expenditure, loss damage and injury, and from and against any and all claims, liability, costs or expenses incurred by Accurate and its affiliates however so arising as a result of the Agent's negligence or failure to fully comply with the provisions of this Agreement.

32. **COVENANT:**

- a. The Covenantor, in consideration of the sum of One (\$1.00) Dollar now paid by Accurate to the Covenantor and of other valuable consideration (the receipt and the sufficiency of all of which is hereby acknowledged by the Covenantor), hereby directly and unconditionally guarantees to and covenants with Accurate that the Agent will duly perform, observe and keep each and every covenant, proviso, condition and agreement in this Agreement on the part of the Agent to be performed observed and kept, and that if any default shall be made by the Agent, including in the performance, observance or keeping of any of the said covenants, provisos, conditions or agreements which under the terms of this Agreement are to be performed, observed or kept by the Agent, the Covenantor will forthwith pay to Accurate on demand all damages that may arise in consequence of non-observance or other non-performance of any of the said covenants, provisos, conditions or agreements. In the event that there is more than one Covenantor then the covenants of the Covenantors shall be joint and several.
- b. The Covenantor hereby waives any right to require Accurate to proceed against the Agent or to proceed against or to exhaust any security held from the Agent or to pursue any other remedy whatsoever which may be available to Accurate before proceeding against the Covenantor.
- c. No neglect or forbearance of Accurate and no delays of Accurate in taking any steps to enforce performance or observance of the several covenants, provisos or conditions contained in this Agreement to be performed, observed or kept by the Agent, no extension or extensions of time which may be given by Accurate from time to time to the Agent, no consent by Accurate to any assigning or subletting by the Agent, and no other act or failure to act of or by Accurate shall release, discharge or in any way reduce the obligations of the Covenantor under the provisions of this paragraph 32.

33. **ARBITRATION:** If any dispute arises between the Parties relating to the application, interpretation, implementation or validity of this agreement, the Parties agree to resolve the dispute by arbitration using the Canadian Arbitration Association Expedited Arbitration Rules. The parties agree that the Canadian Arbitration Association Expedited Arbitration Rules give the parties a fair opportunity to present their case and respond to the case of the other side. The arbitration shall be held in Winnipeg, Manitoba and shall proceed in accordance with the provisions of the Arbitration Act of Manitoba. Judgement upon the award rendered by the arbitrator may be entered in any court having jurisdiction.


34. **GOVERNING LAW:** If any portion of this Agreement shall be considered or held by any authority or court having jurisdiction over one of the parties or over the subject matter of this Agreement to be Prohibited and/or void, such action shall not affect the validity of the remaining provisions of this Agreement which shall be considered separable from the prohibited or void provision and this Agreement shall thereupon be deemed to be written, or to be rewritten, as the case may be without such prohibited or void provision. This Agreement shall be governed by the laws of the Province of Manitoba except its conflict of law rules. The parties to this Agreement hereby agree that exclusive Jurisdiction for all claims and actions arising from or in connection with this Agreement shall be the provincial and federal courts of the Province of Manitoba, and the parties hereby consent to the jurisdiction of such courts.

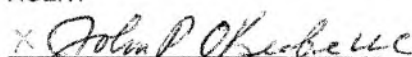
The parties have executed this agreement at Accurate Head office in Winnipeg, Manitoba the day and year first above written.

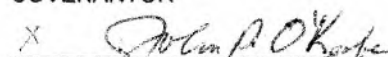
ACCURATE

AGENT

COVENANTOR

  
Authorized Signature

X   
Authorized Signature

X   
Authorized Signature

RICHARD B. BROWN, CRO  
Print Name and Title

X JOHN P. O'KEEFE  
Print Name and Title *TRAVEL AGENT*

X JOHN P. O'KEEFE  
Print Name and Title

**John P. O'Keefe**

---

**From:** Stephen Segal  
**Sent:** Friday, June 23, 2023 1:36 PM  
**To:** John P. O'Keefe  
**Subject:** Re: John OKeefe Commissions

Hi John,

I will review this in detail over the weekend and can we set up a time to speak on Tuesday?

A good time would be between 10AM and Noon CT.

Please let me know.

Regards,

Stephen

Sent from my iPhone

On Jun 23, 2023, at 11:44 AM, John P. O'Keefe <JO'Keefe@accuratedorwin.com> wrote:

Hi Stephen:

Another follow up on status of my commission payments.

Attached are copies of two invoices I sent in February to Catlin.( 4<sup>th</sup> Ave Residences & UMass Dorms).From our conversation, since these projects were not complete on February 14,2023 they are not part of the CCAA restructuring plan . I expect to receive my commission payment on these orders at least in proportion to amount of monies received by Accurate Dorwin.

The Erland job is about half done and Suffolk's is only waiting for a few openings to finish up. I was at the Suffolk job on this Tuesday and Wednesday to observe testing , at my expense I might add. This trip involved 250 miles of travel RT plus an overnight stay.The trip was worth the time.I got the testing firm to test at AAMA field test levels( 6psf) which was not stated in window specifications. The results in two days of testing; a total of 8 openings passed the water test (one of which was a retest of an opening that failed a previous test due to missing hardware)

I also got a report on Tuesday from RWS who attended a meeting at the Erland job on our behalf . The problem on that job ( glazing void) was corrected by RWS with cap sealant on certain units. Windows in question were retested on Tuesday and Passed a 5psf water test( Spec called for CW50 DP)

The feedback from Suffolk and Erland is that they do not anticipate any further testing . It has been my experience if field tests are not passed GC will usually hold back payments until tests are in compliance,so they can not be ignored.

I will say I was ticked when Mike Moore the Suffolk Super. told me Suffolk is up to date on their payments except for 5 or 6 windows scheduled to ship. As I look at it,Accurate Dorwin has received most of their money on the job.I have not received any

commission payments and I am the one who got Accurate Dorwin specified. National Millwork finally gave us the order because they could not get Andersen's fiberglass window approved.

Please see what you can do release some commissions for me. I am trying to improve AD order backlog but I need income to cover expenses. My associate Doug MacLellan who has worked with me on Accurate Dorwin since 2017 has gone on strike. He refuses to solicit business for Accurate Dorwin until he sees some past due commissions.

I would appreciate the courtesy of a reply either written or phone.

Regards,

**John P. O'Keefe**

*Architectural Sales Representative*

**Accurate Dorwin Inc.**

Ph: 978 352-6167

Cell: 978 764-1302

FAX: 978 352-5614

jokeefe@accuratedorwin.com

www.accuratedorwin.com

<invoice-tSuffolk UMass-JPO.pdf>

<invoice-Erland-4th Abve-JPO.docx>



**johnokefellc@gmail.com**

---

**From:** johnokefellc@gmail.com  
**Sent:** Sunday, February 18, 2024 12:11 PM  
**To:** O'Keefe, John  
**Subject:** FW: John P. O'Keefe LLC Commission Invoices Accurate Dorwin Post 2-14-23

---

**From:** Stephen Segal <ssegal@g8group.ca>  
**Sent:** Tuesday, January 9, 2024 11:31 AM  
**To:** johnokefellc@gmail.com; 'Frith, Craig' <cfrith@mcdougallgauley.com>  
**Cc:** jofritz@deloitte.ca; Warga, Brent <bwarga@bdo.ca>  
**Subject:** Re: John P. O'Keefe LLC Commission Invoices Accurate Dorwin Post 2-14-23

Hi all,

For clarification, I have provided my **comments** on behalf of the **Purchaser**.

Hi Craig,

Regarding my request for unpaid Accurate Dorwin commissions due me after 2-14-23.

I received a letter from Stephen Segal dated 12-21-24 on this subject. **This was sent.** Stephen intimated that the successor company **(15244986 CANADA INC. is not a successor company of The Accurate Group and this was not intimated)** to Accurate Dorwin only purchased the assets of AD2020 and not its liabilities. Stephen indicated under the terms of purchase, the successor company **(see above)** has no obligation to pay commissions on my AD2020 sales **(This liability was not assumed to 15244986 CANADA INC.)**.

Back in July, Stephen told me that the bankruptcy proceedings **(CCAA proceedings)** only applied to orders completed prior to 2-14-23 **It was stated by the CCAA Applicants that all invoices prior to Feb 10/2023 were caught in the stay.**

Orders after that date would be processed in a normal manner eventually, by the successor company aided by new capital and a line of credit. **The Purchaser did not make commitments that any Accurate Group commissions could or would be assumed by the Purchaser. The Purchaser cannot comment on the CCAA Applicants.**

I stayed on helping the company, without any remuneration, but expecting to be paid on the orders completed or still under construction after 2-14-23. See invoices attached. **There were one or more conversations related to establishing a new relationship with the Purchaser for a new commission payment structure and timing for New Orders with such an agreement still wanting to be established by the Purchaser. The Purchaser is willing to consider additional payments to the John P. O'Keefe LLC over time subject to the establishment of a new agreement and new work. Such an agreement would be outside of the CCAA Process. The Purchaser cannot comment on the CCAA Applicants.**

Regards,

**STEPHEN SEGAL** | President and CEO

**15244986 CANADA INC.**

Glass 8 | Accurate Dorwin | Allsco | Alweather

Contact: [ssegal@g8group.ca](mailto:ssegal@g8group.ca) | M. 204.227.5722 | 1535 Seel Avenue Winnipeg, Manitoba R3T 1C6

Web: [www.glass8.ca](http://www.glass8.ca) | [www.accuratedorwin.com](http://www.accuratedorwin.com)

**Confidentiality Notice**

The information contained in this e-mail is confidential and is intended only for the addressee(s). If you have received this communication in error, please immediately notify the sender at the address shown above, and delete or destroy any copies of it.

THIS CHEQUE CONTAINS A MICROPRINT BORDER AND SECURITY FEATURES

**accurate  
dorwin**  
fiberglass windows & doors

1535 SEEL AVENUE  
WINNIPEG, MB R3T 1C6  
TEL: (204) 982-4640 FAX: (204) 663-0020

TD Canada Trust  
Unit A12 Shops of Winnipeg Square  
PO BOX 45  
Winnipeg, MB R3C 3Z8

000  
000758  
1 1 0 8 2 ( )  
DATE M M D D Y Y

PAY TO THE  
ORDER OF

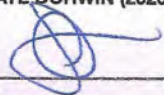
\*\*8,229 Dollars and 81 Cents

\$8,229.

U.S

ACCURATE DORWIN (2020) IN

John P. O'Keefe  
64 Baldpate Road  
Boxford MA 01921

PER 

PER 

⑈000758⑈ ⑆63307⑈004⑆ 0703⑈7321901⑈ 45

*Handwritten notes:*  
4  
1/20/00

**Affidavit Attachment A**

**John P. O'Keefe LLC Unpaid Commissions from Accurate Dorwin 2020**

Project #	Quote #	Sold To	Project	Window Sales	Door Sale	5% Com.	2.5 % Com	Total Com \$	Order Date
165204	13277-5	D F Pray	89 Brighton	\$ 274,054.00	24,391	13,702.70	609.775	14,312.48	*20-7-21
167164	23407	DellBrook	191 Washington	555,137	150,492	27,756.85	3,762.30	31,519.15	19-12-19
166691	24258	NEI	Bartlett A	223,967		11,198.35		11,198.35	23-6-20
168373	26437	DellBrook	Hebrew Col	153,333		7,666.65		7,666.65	21-10-21
167041	24007	Colantonio	Golda Meir	304,659		15,232.95		15,232.95	20-5-21
168528	27970	Suffolk-National	U Mass Dorms	1,419,151		70,957.55		70,957.55	22-1-22
168540	28224-4	Erland	4th Ave Res	1,035,948		51,797.40		51,797.40	29-4-22
168886	28773-4	Souliere&Zepka	Greylock Glen	72,253		3,612.65		3,612.65	26-7-22
168802	29389-1	WCI Corp	Family Justice	90,562		4,528.10		4,528.10	28-9-22
168948	27918=4	Metric Corp.	282 Bremen	477,201	12,209	23,860.05	\$305.23	24165.28	6-1-22
<b>Total</b>	<b>US \$</b>			<b>\$4,606,265</b>	<b>187,092</b>	<b>\$230,313.25</b>	<b>\$4,677.30</b>	<b>\$234,990.55</b>	

\* Reflects Payment Check 000758

**Orders within red outline were completed prior to February 14, 2023.**

**All other orders were completed after February 14, 2023**

**All values are in U.S. dollars**

**Appendix G – Affidavit of John O’Keefe**

**THE KING'S BENCH  
Winnipeg Centre**

BETWEEN:

applicant  
**John P. O'Keefe LLC**

- and -

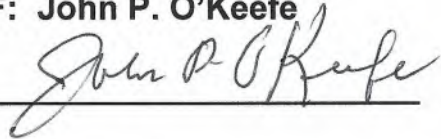
respondent/ defendant

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,  
15244986 CANADA INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. O/A ALLSCO WINDOWS  
& DOORS,  
12986591 CANADA LTD. O/A ALWEATHER WINDOWS & DOORS,  
POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.**

---

**AFFIDAVIT OF: John P. O'Keefe**

**SWORN/AFFIRMED:**

  
\_\_\_\_\_

---

John P. O'Keefe  
64 Baldpate Road

Boxford, MA 01921 U.S.A.

978-764-1302

*(Name, address, and telephone number of party filing)*

---

**THE KING'S BENCH  
Winnipeg Centre**

BETWEEN:

applicant/  
**John P. O'Keefe LLC**

- and -

respondent/ defendant

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC.,  
15244986 CANADA INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. O/A ALLSCO  
WINDOWS & DOORS,  
12986591 CANADA LTD. O/A ALWEATHER WINDOWS & DOORS,  
POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA  
LTD.**

**AFFIDAVIT OF John P. O'Keefe LLC.**  
*(name of party)*

**I, John P. O'Keefe, of the town of Boxford, Massachusetts U.S.A.,**  
*(name of party) (city, town, etc.) (name of city, town, etc.)*

**MAKE OATH AND SAY (OR AFFIRM):**

*(Where the deponent is a party, lawyer, officer, director, partner, proprietor, member or employee of a party, set out the deponent's capacity)*

1. I am **John P. O'Keefe** the applicant, and as such have personal knowledge of the facts and matters hereinafter deposed to by me save and except where same are stated to be based upon information and belief, in which case I verily believe them to be true. I am sole owner of John P. O'Keefe LLC
2. *(Tell your story in numbered paragraph form. Insert as many numbered pages as needed to disclose all relevant facts)*
  1. I am an authorized sales agent for Accurate Dorwin. I signed an agency agreement in 2016 to be the sole sales agent for Accurate Dorwin for five New England States in the USA. I solicit commercial job quotes from general contractors and architects in my territory which are priced by the Export Department at AD. Terms of the quote are negotiated by the Export



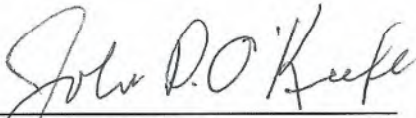
Department and if successful an order is cut. Orders are assigned to a project manager at the factory who deals directly with the customer. My role at this point is to become an advisor to AD or customer as needed. My agency agreement calls for me to receive a commission within 30 days of customer payment to Accurate Dorwin. Typically, I send an invoice for my commission to Accurate Dorwin when window order ships to the job site.

2. Attachment A to this document is a summary of my Accurate sales for 2022-2023. Also included are commissions earned for this period. All figures are expressed in U.S dollars which is what the AD Export Department uses in all communications with me or my customer. I have not received commissions on any of these orders which total \$4.6 million dollars (US) in sales and \$235 thousand dollars (US) in unpaid commissions.
    - a. I previously filed a claim on April 15, 2023 with the CCAA Monitor for \$79 thousand Dollars (US), (highlighted in red) for orders completed prior to the February 13, 2023 Bankruptcy Date.
    - b. The remainder of the orders were not completed before February 13, 2023 and were not included in the bankruptcy. Sales in this category total over \$2 million dollars (US) with commissions due of \$155 thousand dollars (US). In my motion to be heard by Kings Court on April 26, 2023. I am seeking owed commission on orders completed after February 13, 2023
  3. In mid 2023, Stephen Segal advised me that the orders completed after February 13, 2023 were not part of the bankruptcy and funds would be available to pay commissions as jobs were completed and receivables got paid.
  4. I learned in January 2024 that the court approved the sale of Accurate Dorwin 2020 assets to 15244986 Canada Inc. but **not its liabilities**. Stephen advised me in a memo dated January 19, 2024 the only commissions he is obligated to pay me would be for any new orders I submit to Canada Inc. This is unfair of Canada Inc to be able to use funds generated from my orders to expand their working capital rather than pay earned income. This situation prompted me to file a Motion with the Court to reconsider this decision.
-

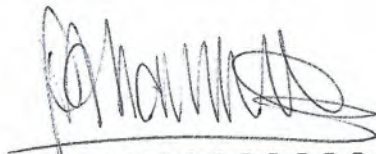
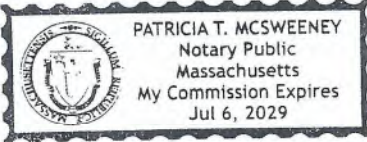


I MAKE THIS AFFIDAVIT BONA FIDE AND IN SUPPORT OF MY NOTICE OF MOTION/ APPLICATION.

Sworn (or Affirmed) before me at the \_\_\_\_\_ of \_\_\_\_\_ in the Province of Manitoba, this \_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

  
\_\_\_\_\_  
Signature of Deponent

\_\_\_\_\_  
Deputy Registrar for King's Bench, or  
A Commissioner for Oaths in and for  
The Province of Manitoba  
My Commission expires: \_\_\_\_\_

  
\_\_\_\_\_  


**Appendix H – April 9, 2024 Letter to AIG Insurance Company of Canada**

April 9, 2024

AIG Insurance Company of Canada  
120 Bremner Boulevard  
Suite 2200  
Toronto, Ontario M5J 0A8  
*via registered mail*

REFER TO: CRAIG FRITH  
DIRECT DIAL: (306) 665-5432  
FAX NO.: (306) 652-1323  
E-MAIL: [cfrith@mcdougallgauley.com](mailto:cfrith@mcdougallgauley.com)  
Assistant: Alecia Iwanchuk  
Direct dial: (306) 665-5472  
Email: [aiwanchuk@mcdougallgauley.com](mailto:aiwanchuk@mcdougallgauley.com)  
File No.: 539720.15

and c/o Aaron Challis  
Fillmore Riley LLP  
1700 – 360 Main Street  
Winnipeg, Manitoba R3C 3Z3  
*via email: [achallis@fillmoreriley.com](mailto:achallis@fillmoreriley.com)*

**Re: In the Matter of a Plan of Compromise or Arrangement of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holdings Ltd., 10064720 Manitoba Ltd., and 12986914 Canada Ltd. (collectively, the "Applicants"), Court of King's Bench of Manitoba (the "Court") File No. CI 23-01-39360 (the "Proceedings")**

**Policy Number: 02 – 375 – 08 – 82 (the "Policy")**  
**Named Entity: Polar Holdings Ltd.**

## **1. Introduction**

We are legal counsel to BDO Canada Limited (the "**Monitor**"), the court-appointed monitor in the Proceedings the Applicants commenced pursuant to the *Companies' Creditors Arrangement Act* (Canada) on February 10, 2023.

The Monitor understands that the Applicants' principal representative in the Proceedings, Stephen Segal, has kept AIG Insurance Company of Canada (the "**Insurer**") apprised of the Proceedings and, in particular, the implementation and conduct of the Directors' and Officers' Claims Process (the "**Claims Process**") pursuant to the Order of the Honourable Justice Bock dated January 26, 2024 (the "**D&O Claims Process Order**").

We are writing to you to determine AIG Insurance Company of Canada's position on coverage with respect to the claims the Monitor has admitted in the Claims Process Order.

Please be advised that this matter is back before the Honourable Justice Bock at 10:00 a.m. (CST) on April 26, 2024, and it is in the best interests of the Applicants' stakeholders that this

issue be resolved before that time, failing which the Monitor may be obliged to seek relief from the Court.

## 2. **Background**

### (a) **The Directors' Charge**

The Amended and Restated Initial Order of the Honourable Justice Bock granted on February 14, 2023 (the "ARIO") created a \$300,000 charge against the Applicants' Property (as defined in the ARIO) as security for the corporations' obligations to indemnify their directors and officers for liabilities they incurred acting in those capacities in the Proceedings.

The relevant paragraphs of the ARIO read as follows:

#### **DIRECTORS' AND OFFICERS' INDEMNIFICATION AND CHARGE**

22. THIS COURT ORDERS that the Applicants shall indemnify their directors and officers against obligations and liabilities they may incur as directors and officers of the Applicants after the commencement of the within proceedings, except to the extent that, with respect to any director or officer, the obligation or liability was incurred as a result of the directors' and officers' gross negligence or willful misconduct.

23. THIS COURT ORDERS that the directors and officers of the Applicants shall be entitled to the benefit of and are hereby granted a charge (the "**Directors' Charge**") on the Property, which charge shall not exceed an aggregate amount of \$300,000.00, as security for the indemnity provided in paragraph 22 of this Order. The Directors' Charge shall have the priority set out in paragraphs 42 and 44 herein.

24. THIS COURT ORDERS that, notwithstanding any language in the applicable insurance policy to the contrary, (a) no insurer shall be entitled to be subrogated to or claim the benefit of the Directors' Charge, and (b) the Applicants' directors and officers shall only be entitled to the benefit of the Directors' Charge to the extent that they do not have coverage under any directors' and officers' insurance policy, or to the extent that such coverage is insufficient to pay amounts indemnified in accordance with paragraph 22 of this Order.

Substantially all of the Applicants' assets were sold in a court-approved sale that closed in December, 2023. Despite the sale, the Directors' Charge continues to form a priority charge against the proceeds up to the maximum amount of \$300,000.

### (b) **The Claims Process**

Before the priority to the proceeds of the transaction can be determined, the Monitor must identify and crystallize:

- (i) any post-filing claims against the Past and Present Directors and Officers (as defined in paragraph 3(r) of the D&O Claims Process Order) for which they may seek to be indemnified by the Applicants (collectively, "**Claims**"); and

- (ii) whether the Past and Present Directors and Officers were entitled to insurance coverage for the Claims under the Policy.

The Claims Process (approved by the D&O Claims Process Order) was implemented to identify and crystallize the Claims, and as of the date of this letter, the Claims Process has largely been completed.

We understand that Mr. Segal has kept the Insurer apprised of the Claims admitted in the course of the same, and that the Insurer has appointed defence counsel under the terms of the Policy; however, the Monitor still does not know the Insurer's position on coverage.

### 3. **The Claims**

The Claims admitted in the Claims Process fall into two categories:

- (a) employee claims for unpaid wages and vacation pay pursuant to provincial legislation imposing liability on corporate directors for amounts the corporate employers fail to pay (collectively, the "**Employee Claims**"); and
- (b) Canada Revenue Agency ("**CRA**") claims against the directors pursuant to section 227.1 of the *Income Tax Act* (Canada) and section 323 of the *Excise Tax Act* (collectively, the "**Statutory Claims**").

As of the date of this letter, the Employee Claims total approximately \$86,755, whereas the Statutory Claims total approximately \$642,178. The Applicants are still in the process of reviewing the latter with the CRA and we will advise of any changes.

If you do not already have the supporting documents for the Employee and Statutory Claims from Mr. Segal, the same can be provided upon the Monitor receiving the appropriate agreements to keep the information confidential and only utilize it for the purposes of determining coverage.

### 4. **Closing**

As indicated above, the Monitor needs to know the Insurer's position on providing coverage to the Past and Present Directors and Officers for the Claims under the Policy as soon as reasonably practicable, failing which the Monitor may need to seek an Order from the Court on April 26, 2024.

Your immediate attention to the foregoing is therefore appreciated, as it stands to avoid the Monitor incurring further costs that will stand only to reduce the amounts ultimately available for the creditors.

We look forward to hearing from you or your legal counsel.

Yours truly,

**McDougall Gauley LLP**

Per:



CRAIG FRITH  
CPF~aai

**Appendix I – February 16, 2024 Order**

**THE KING'S BENCH**  
**WINNIPEG CENTRE**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "Applicants")

APPLICATION UNDER: *THE COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

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**ORDER**  
**(AMENDMENT TO THE ORDER (STAY EXTENSION AND OTHER RELIEF)**  
**DATED JANUARY 26, 2024)**  
**DATE OF HEARING:**  
**THE HONOURABLE MR. JUSTICE BOCK**

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FILED  
KING'S BENCH  
FEB 16 2024  
LAW COURTS  
WINNIPEG

**McDougall Gauley LLP**  
**500 616 Main Street**  
**Saskatoon SK S7J 0H6**

**IAN A. SUTHERLAND, K.C. / CRAIG FRITH**  
**PHONE: (306) 665-5417 / (306) 665-5432**  
**FAX: (306) 664-4431**  
**CLIENT FILE NO. 549268.11**



**THE KING'S BENCH**  
**WINNIPEG CENTRE**

THE HONOURABLE ) the 16th day of February, 2024  
 )  
 MR. JUSTICE BOCK )

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC., NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. o/a ALLSCO WINDOWS & DOORS, 12986591 CANADA LTD. o/a ALWEATHER WINDOWS & DOORS, POLAR HOLDING LTD., 10064720 MANITOBA LTD. AND 12986914 CANADA LTD.

(the "**Applicants**")

APPLICATION UNDER: THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C., c. C-36, AS AMENDED

**ORDER**  
**(AMENDMENT TO THE ORDER (STAY EXTENSION AND OTHER RELIEF)**  
**DATED JANUARY 26, 2024)**

THIS MOTION, made by BDO Canada Limited in its capacity as the Court-appointed monitor (the "**Monitor**") of Polar Window of Canada Ltd., Accurate Dorwin (2020) Inc., Glass 8 Inc., National Interiors (2021) Inc., 12986647 Canada Ltd. o/a Allsco Windows & Doors, 12986591 Canada Ltd. o/a Alweather Windows & Doors, Polar Holding Ltd., 10064720 Manitoba Ltd. and 12986914 Canada Ltd. (collectively, the "**Applicants**") for an order (i) dispensing with service of the Monitor's notice of motion and all other materials filed in support of the same; (ii) amending paragraph 3 of the Order (Stay Extension and Other Relief) of the Honourable Justice Bock dated January 26, 2024 (the "**January 26 Order**"); and (iii) directing the Monitor to serve a copy of the Amending Order on the members of the Service List in accordance with paragraph 51 of the Amended and Restated Order of the Honourable Justice Bock dated February 14, 2025 (the "**ARIO**"),

was heard this day at the Law Courts Building at 408 York Avenue, in the City of Winnipeg, Manitoba.

ON READING the Affidavit of Alecia Iwanchuk sworn February 15, 2024, and on hearing the submissions of counsel for the Monitor:

### **SERVICE**

1. THIS COURT DECLARES that nature and circumstances of the Monitor's notice of motion dated February 15, 2024 render service of the motion and supporting materials unnecessary and this Order is hereby granted without notice pursuant to Rule 37.06 of *The King's Bench Rules*.

### **AMENDMENT TO THE JANUARY 26 ORDER**

2. THIS COURT ORDERS that paragraph 3 of the January 26 Order is hereby amended and restated as follows:

THIS COURT ORDERS that, pursuant to subsections 5(1)(b)(iv) and 5(5) of the *Wage Earner Protection Program Act* (Canada), S.C. 2005, c. 47, s. 1 ("*WEPPA*"), the Applicants meet the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 and the Applicants' former employees are eligible to receive payments under and in accordance with the *WEPPA* following the termination of their employment.

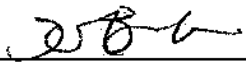
3. THIS COURT ORDERS that the Monitor shall serve a copy of this Order on the members of the Service List in accordance with paragraph 51 of the ARIO.

### **MISCELLANEOUS MATTERS**

4. 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 Applicants, the Monitor and their 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 Applicants or the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Applicants, the Monitor and their agents in carrying out the terms of this Order.

February 16, 2024

  
\_\_\_\_\_  
BOCK, J.

**Appendix J – Statement of Receipts and Disbursements for the Period February 10, 2023 to April 19, 2024**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLCO WINDOWS & DOORS),  
12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
10064720 MANTIOBA LTD., AND 12986914 CANADA LTD.**

**STATEMENT OF RECEIPTS AND DISBURSEMENTS**

for the period February 10, 2023 to April 19, 2024

	<u>Amount</u>	<u>Notes</u>
<b>Receipts</b>		
Customer deposit	4,685	(1)
Flow Through Funding (Chandos Construction Ltd.)	1,094,577	(2)
Funding of professional fees	150,000	(3)
GST collected on Flow Through Funding	54,729	(2)
Interest	43,996	
Settlement proceeds	33,687	(4)
Transaction proceeds (inclusive Additional Consideration)	4,377,500	(5)
USD conversion	3,898	(6)
<b>Total Receipts</b>	<b>5,763,071</b>	
<b>Disbursements</b>		
Bank fees	45	
DIP Repayment	2,187,243	(7)
GST on Monitor fees and disbursements	21,515	
GST on legal fees and disbursements	27,419	
GST paid to Applicants from Flow Through Funding (Chandos Construction Ltd.)	40,648	(2)
Flow Through Funding payments to vendors (Chandos Construction Ltd.)	1,094,577	(2)
Flow Through Payment - Customer Deposit	3,277	(1)
Legal fees and disbursements	549,310	
Monitor fees and disbursements	430,302	
PST on legal fees and disbursements	35,333	
Transaction closing payments (Additional Consideration)	477,500	(5)
<b>Total Disbursements</b>	<b>4,867,168</b>	
<b>Excess of Receipts over Disbursements - Funds Held in Trust as at April 19, 2024</b>	<b>\$ 895,903</b>	
<b>Proposed Distributions</b>		
Administrative Charge	364,643	
(A) Court Approved Fees - January 26, 2024 Order		
Deloitte Restructuring Inc.	25,165	
BDO Canada Limited	25,043	
McDougall Gauley LLP	54,841	
(B) Post - January 26, 2024 Order		
BDO Canada Limited		
Feb. 7, 2024 (CINV2720119)	51,372	
Mar. 4, 2024 (CINV2756213)	52,062	
Apr. 19, 2024	55,338	
McDougall Gauley LLP		
Jan. 31, 2024 (713466)	34,930	
Feb. 27, 2024 (714842)	24,556	
Mar. 28, 2024 (717156)	21,046	
Apr. 19, 2024	20,288	
<b>Subtotal</b>	<b>364,643</b>	
<b>Excess of Receipts over Disbursements After Proposed Distributions</b>	<b>\$ 531,260</b>	

**Notes:**

- (1) A customer of Polar Window Canada Ltd. arranged for the completion of a contract, provided that the funds would flow through the Monitor, rather than the Applicants. The net proceeds on the project approximated \$1,408.
- (2) As detailed in the Second Report, certain general contractors agreed to pre-pay the Applicants for certain materials, on the condition that the funds be immediately flowed through to the Applicants' sup-suppliers ("Flow Through Funding"). One general contractor, Chandos Construction, was willing to assist with the Flow Through Funding, but made arrangements with the Monitor and the Applicants to have the Monitor facilitate same.
- (3) With the consent of TD Bank and the KERP recipients, a payment was made under the KERP Charge and was provided to the Monitor to reduce the outstanding professional fees of the Monitor, the Monitor's counsel, and the Applicants' counsel.
- (4) Proceeds from the settlement of litigation involving Glass 8 Inc., a customer, and a sub-supplier.
- (5) Includes the Transaction proceeds and the Additional Consideration, as detailed in the Asset Purchase Agreement.
- (6) USD to CDN conversion on a portion of the Transaction deposit.
- (7) Repayment of the DIP Facility, inclusive of TD Bank's legal fees.

## **Appendix K – Fees and Disbursements of the Monitor**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF MONITOR'S FEES AND DISBURSEMENTS  
 BDO CANADA LIMITED**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>Total</b>	<b>Hours</b>
07-Feb-24	CINV2720119	\$ 48,783	\$ 150	\$ 2,439	\$ 51,372	95.4
05-Mar-24	CINV2756213	49,583	-	2,479	52,062	108.1
19-Apr-24	CINV2829889	52,703	-	2,635	55,338	124.7
<b>Total</b>		<b>\$ 151,069</b>	<b>\$ 150</b>	<b>\$ 7,553</b>	<b>\$ 158,772</b>	<b>328.2</b>



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BDO Canada Limited  
201 Portage Ave, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

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**Strictly Private & Confidential**

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Accurate Group of Companies  
1535 Seel Ave  
Winnipeg, MB R3T 1C6

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Date	Invoice
February 7, 2024	CINV2720119 CUS0079359

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**RE: Accurate Group of Companies - CCAA**

**TO OUR FEE FOR PROFESSIONAL SERVICES** for the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, October 27, 2023, December 5, 2023, December 22, 2023, and January 26, 2024 in the above noted matter.

Our Fee	\$	48,783.00
GST/HST (5%) 101518124RT0001		2,439.15
Subtotal		51,222.15
Disbursement: Court Fee		150.00
<b>TOTAL</b>	<b>\$</b>	<b>51,372.15</b>

**Summary of Time Charges:**

	Hours	Rate	Amount
J. Parisi, Partner	1.2	560.00	672.00
B. Warga, Partner	63.6	560.00	35,616.00
J. Fritz, Sr. Manager	25.5	450.00	11,475.00
L. Demchuck, Analyst	0.5	200.00	100.00
T. Montesano, Analyst	2.5	200.00	500.00
J. Hue, Analyst	2.1	200.00	420.00
Total	95.4		\$ 48,783.00





Date	Staff	Comments	Hours
15-Jan-24	B. Warga	Drafting of Sixth Report; review of claims process Order; drafting of schedules; preparation of professional fee summary; call with S. Segal; calls with interested stakeholders; call with CRA.	3.8
16-Jan-24	B. Warga	Meeting with S. Segal and C. Shale; call with CRA; calls with C. Frith re: court matters; drafting claims process documents; review and edits to draft orders; updates to Sixth Report.	6.4
16-Jan-24	J. Fritz	Lessor correspondence review; compilation and correspondence to counsel; post-closing matters.	1.2
17-Jan-24	B. Warga	Updates to Sixth Report; discussions with S. Segal re: file matters; e-mail correspondence with C. Frith re: lessors; review of memo from C. Frith re: stay extension.	3.2
18-Jan-24	B. Warga	Drafting of Sixth Report; various e-mail correspondence to/from S. Segal and C. Frith; summarizing of post-filing debts; meeting with F. Kim and C. Shale re: creditor matters.	5.1
18-Jan-24	J. Fritz	Pending hearing matters.	0.4
19-Jan-24	B. Warga	Calls and correspondence with interested stakeholders; updates to Sixth Report; call with C. Frith re: reporting and file matters.	4.2
19-Jan-24	J. Fritz	D&O Claims Process and Court Reporting development; Applicant correspondence.	3.1
21-Jan-24	B. Warga	Updates to Sixth Report; review of draft orders.	2.4
22-Jan-24	B. Warga	Drafting of Sixth Report; compilation of Unpaid Post-Filing Debts; calls and various e-mail correspondence with counsel; call with OSB; correspondence to various interested stakeholders; edits to Sixth Report from QA and legal review.	8.6
22-Jan-24	J. Fritz	Reporting matters; claims process compilation.	4.3
22-Jan-24	J. Parisi	Review Court report.	1.2
23-Jan-24	B. Warga	Finalization of Sixth Report; correspondence to/from S. Segal; correspondence to/from C. Frith re: Sixth Report and Court hearing; correspondence to/from S. Gabor; review of CRA materials.	5.6
23-Jan-24	J. Fritz	Finalize Court reporting; Compilation of claims data.	3.7
24-Jan-24	B. Warga	Finalization of Sixth Report; attendance at Court to file same and motion materials; review of correspondence to Applicants re: Unpaid Post-Filing Debts; website updates; correspondence re: TD legal fees.	3.4
24-Jan-24	J. Fritz	Applicant correspondence.	0.3
25-Jan-24	B. Warga	Compilation of creditor mailing; calls with C. Frith re: CRA and Court hearing.	3.6
25-Jan-24	L. Demchuk	Draft wire transfer request and submit to bank for processing.	0.4
26-Jan-24	B. Warga	Attendance at Court hearing; compilation of creditor listings for D&O and WEPP mailings; attendance at Court to file Order.	5.1
26-Jan-24	J. Fritz	D&O and WEPP claims distribution matters.	2.7



Date	Staff	Comments	Hours
26-Jan-24	L. Demchuk	Emails re: wire transfer.	0.1
27-Jan-24	J. Fritz	WEPP and D&O Claims Process; website updates.	1.9
29-Jan-24	B. Warga	Attendance at Court re: Order; call with S. Segal re: file matters; review and responding to various e-mail correspondence from interested stakeholders.	3.2
29-Jan-24	J. Fritz	D&O mailing direction; WEPPA matters; creditor enquiries.	2.9
29-Jan-24	T. Montesano	Draft WEPP letter; call with J. Fritz to discuss WEPP schedule and next steps.	0.6
30-Jan-24	B. Warga	Call with S. Segal re: customer matters; various e-mail correspondence with stakeholders re: claims; processing of D&O mailing; drafting website update; correspondence with legal counsel re: file matters.	4.2
30-Jan-24	Jessie Hue	Review WEPP schedule calculation and reformat for mail merge; prepare the WEPP claim form and mail merge for Polar Window.	2.1
30-Jan-24	J. Fritz	Claims process matters.	0.5
30-Jan-24	T. Montesano	Call with J. Fritz to discuss WEPP letters and Proof of Claims; review of WEPP calculations; discuss mail merge with J. Hue.	1.0
31-Jan-24	B. Warga	Review of various e-mail correspondence re: file matters; D&O mailing and website postings.	2.2
31-Jan-24	J. Fritz	Creditor enquiries; Applicant correspondence; website updates; claims process matters.	0.7
31-Jan-24	T. Montesano	Call with J. Matte from Service Canada re: WEPP; discuss creating TIF; e-mail CCAA order to same; call with J. Fritz to discuss call with J. Matte.	0.3
1-Feb-24	J. Fritz	Claims process correspondence; WEPPA matters.	0.7
1-Feb-24	T. Montesano	Call with J. Fritz and J. Matte from Service Canada re: refusal of WEPP processing.	0.6
2-Feb-24	J. Fritz	Creditor correspondence; D&O Claims Process matters.	1.2
5-Feb-24	B. Warga	Review of correspondence from S. Segal re: file matters (CRA, insurance, etc.); call with insurer re: vehicles; D&O Claims Process matters.	2.6
5-Feb-24	J. Fritz	D&O Claims; WEPP process.	1.9



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Accurate Group of Companies  
1535 Seel Ave  
Winnipeg, MB R3T 1C6

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Date	Invoice
March 5, 2024	CINV2756213 CUS0079359

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**RE: Accurate Group of Companies - CCAA**

**TO OUR FEE FOR PROFESSIONAL SERVICES** for the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, October 27, 2023, December 5, 2023, December 22, 2023, and January 26, 2024 in the above noted matter.

Our Fee	\$	49,583.00
GST/HST (5%) 101518124RT0001		2,479.15
<b>TOTAL</b>	<b>\$</b>	<b>52,062.15</b>

**Summary of Time Charges:**

	Hours	Rate	Amount
B. Warga, Partner	53.3	560.00	29,848.00
J. Fritz, Sr. Manager	35.1	450.00	15,795.00
T. Montesano, Analyst	0.8	200.00	160.00
J. Hue, Analyst	18.8	200.00	3,760.00
T. Kelly, Technician	0.1	200.00	20.00
Total	108.1		\$ 49,583.00



Date	Staff	Comments	Hours
6-Feb-24	B. Warga	E-mail correspondence to/from S. Segal re: claims process; drafting of correspondence to Directors/Officers re: claims; e-mail correspondence with stakeholders.	2.1
6-Feb-24	J. Fritz	D&O Claims Process; creditor enquiries; Applicant correspondence.	2.3
7-Feb-24	B. Warga	D&O Claims Process correspondence; review of correspondence from S. Segal re: file matters; calls with interested parties.	3.4
7-Feb-24	J. Fritz	D&O Claims Process administration.	2.1
8-Feb-24	B. Warga	D&O Claims Process administration; calls with interested stakeholders; review of various e-mail correspondence to/from S. Segal; e-mail correspondence to/from counsel.	2.9
8-Feb-24	J. Fritz	D&O Claim Process administration; WEPPA Service Client required documentation; creditor enquiries.	3.2
9-Feb-24	B. Warga	D&O Claims Process matters; call with counsel re: same.	2.4
9-Feb-24	J. Fritz	D&O Claims Process administration; creditor enquiries; call with counsel; Wage Earner Protection Program correspondence with Service Canada.	1.9
10-Feb-24	B. Warga	D&O Claims Process matters.	1.6
10-Feb-24	J. Fritz	D&O Claims Process; correspondence with counsel; correspondence with Applicants.	1.1
11-Feb-24	B. Warga	D&O Claims Process matters; correspondence with S. Segal and C. Frith re: same.	1.1
12-Feb-24	B. Warga	Call with C. Firth re: D&O claims; D&O claims review and correspondence.	2.4
12-Feb-24	J. Fritz	D&O Claims Process matters; creditor correspondence; Applicant correspondence; website update; correspondence with counsel.	2.7
13-Feb-24	B. Warga	Call with C. Frith re: D&O claims disputes; D&O Claims Process matters; creditor correspondence; mailings.	3.3
13-Feb-24	J. Fritz	D&O Claims Process administration; creditor/claimant enquiries.	1.7
14-Feb-24	B. Warga	Call with C. Frith re: D&O claims and amendment to Order re: WEPP; D&O claims processing.	2.4
14-Feb-24	J. Fritz	Creditor correspondence; claim documentation review and compilation; correspondence with Applicants re: data and lease matters.	1.9
15-Feb-24	B. Warga	E-mail correspondence with C. Frith re: claims and file matters; D&O claims processing.	2.4
15-Feb-24	J. Fritz	Creditor enquiries re: claims process.	1.1
16-Feb-24	B. Warga	D&O Claims Process matters; call and e-mail correspondence with C. Frith re: insurance.	2.1



Date	Staff	Comments	Hours
16-Feb-24	J. Fritz	D&O Claims Process matters; creditor enquiries; WEPP matters and Service Canada requirements.	3.9
19-Feb-24	B. Warga	Review of D&O claims; correspondence with Directors re: claims; correspondence to/from Claimants.	1.8
20-Feb-24	B. Warga	D&O claims review and processing; calls with interested stakeholders; call with C. Frith and insurer.	3.6
20-Feb-24	J. Fritz	Creditor enquiries; D&O Claims Process administration; WEPP correspondence.	3.3
20-Feb-24	T. Montesano	Access Service Canada WEPP site; create TIF.	0.3
21-Feb-24	B. Warga	D&O claims review and processing; review of various correspondence to/from stakeholders; calls with interested creditors.	2.1
21-Feb-24	J. Fritz	Creditor enquiries; D&O Claims Process administration; Management correspondence.	0.9
22-Feb-24	B. Warga	D&O Claims Process matters; call with S. Segal re: bailiff; e-mail correspondence to/from interested stakeholders.	2.6
22-Feb-24	J. Hue	Preparing the WEPP proof of claims.	1.9
22-Feb-24	J. Fritz	Creditor enquiries; D&O Claims Process matters; Applicant correspondence.	2.5
23-Feb-24	B. Warga	Calls with interested stakeholders; call with S. Segal re: settlement; D&O claims process matters.	2.3
23-Feb-24	J. Hue	WEPP administration; filing employee information with Service Canada.	5.2
23-Feb-24	J. Fritz	Creditor correspondence.	0.9
24-Feb-24	J. Fritz	D&O Claims Process claims.	0.1
25-Feb-24	B. Warga	D&O claims review and processing.	1.1
26-Feb-24	B. Warga	D&O Claims Process matters; correspondence to/from S. Segal re: CRA audit; correspondence to interested stakeholders.	1.8
26-Feb-24	J. Fritz	Creditor enquiries; D&O Claims Process administration.	0.7
27-Feb-24	B. Warga	E-mail correspondence to/from S. Segal re: file matters; D&O Claims Process review; correspondence to interested stakeholders.	1.4
27-Feb-24	J. Fritz	D&O Claims Process correspondence and administration.	0.5
27-Feb-24	T. Kelly	Trust accounting.	0.1
28-Feb-24	B. Warga	Calls with S. Segal re: D&O Claims Process and file matters; D&O Claims Process matters; data retention correspondence with counsel and S. Segal; correspondence to/from stakeholders.	3.6
28-Feb-24	J. Hue	WEPP administration; revisions to schedule and prepare WEPP claim forms.	4.2



<b>Date</b>	<b>Staff</b>	<b>Comments</b>	<b>Hours</b>
28-Feb-24	J. Fritz	Creditor correspondence; D&O Claims Process administration; WEPPA matters.	1.2
28-Feb-24	T. Montesano	Call with J. Hue to discuss WEPPA calculations and other issues.	0.5
29-Feb-24	B. Warga	D&O Claims Process matters; correspondence to/from stakeholders; correspondence to/from S. Segal re: data retention.	3.7
29-Feb-24	J. Fritz	Creditor correspondence; D&O Claims Process administration.	1.4
1-Mar-24	B. Warga	D&O Claims Process matters; correspondence with legal counsel and interested stakeholders.	3.2
1-Mar-24	J. Hue	WEPP administration matters; revisions to schedule and prepare WEPP claim forms.	7.5
1-Mar-24	J. Fritz	D&O Claims Process administration; creditor enquiries.	1.7



Tel: 204 956 7200  
www.bdo.ca

BDO Canada Limited  
201 Portage Ave, 26<sup>th</sup> Floor  
Winnipeg, MB R3B 3K6

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**Strictly Private & Confidential**

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Accurate Group of Companies  
1535 Seel Ave  
Winnipeg, MB R3T 1C6

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Date	Invoice
April 19, 2024	CINV2829889 CUS0079359

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**RE: Accurate Group of Companies - CCAA**

**TO OUR FEE FOR PROFESSIONAL SERVICES** for the work performed in accordance with the Court Orders dated February 10, 2023, February 14, 2023, April 5, 2023, July 21, 2023, September 12, 2023, October 27, 2023, December 5, 2023, December 22, 2023, and January 26, 2024 in the above noted matter.

Our Fee	\$	52,703.00
GST/HST (5%) 101518124RT0001		2,635.15
<b>TOTAL</b>	<b>\$</b>	<b>55,338.15</b>

**Summary of Time Charges:**

	Hours	Rate	Amount
B. Warga, Partner	58.3	560.00	32,648.00
J. Fritz, Sr. Manager	27.1	450.00	12,195.00
L. Demchuk, Senior Associate	0.2	200.00	40.00
J. Hue, Senior Associate	38.9	200.00	7,780.00
T. Kelly, Senior Associate	0.1	200.00	20.00
L. Hobson, Senior Associate	0.1	200.00	20.00
Total	124.7		\$ 52,703.00



Date	Staff	Comments	Hours
3-Mar-24	B. Warga	Call with C. Frith re: fees and D&O Claims; D&O Claims Process matters; e-mail correspondence to/from interested stakeholders; call with S. Segal re: file matters.	3.4
4-Mar-24	B. Warga	E-mail correspondence to/from interested stakeholders and creditors; e-mail correspondence to/from S. Segal re: file matters; call to CRA re: D&O Claims Process submission.	1.4
4-Mar-24	J. Hue	Filing employee information with Service Canada; email WEPP notice, proof of claim form, and employee information form from Service Canada to employees.	7.5
4-Mar-24	J. Fritz	WEPPA review and correspondence with T. Montesano and J. Hue.	1.2
5-Mar-24	B. Warga	Call with CRA re: audit results; e-mail correspondence to/from S. Segal re: CRA matters; calls with interested stakeholders; correspondence with C. Frith re: CRA.	1.4
5-Mar-24	J. Hue	Discussion with J. Fritz and provision of sample of WEPP notice with blank form, employee information, and email.	0.6
5-Mar-24	J. Fritz	Creditor enquiries.	0.3
6-Mar-24	B. Warga	Correspondence to/from S. Segal re: file matters (CRA access, etc.); correspondence to/from interested stakeholders.	0.9
6-Mar-24	J. Hue	Prepare schedule and mail merge for the proof of claim for Allsco and Alweather; email J. Fritz for review; filing claims as received with Service Canada and email confirmation with former employees.	2.6
6-Mar-24	J. Fritz	WEPPA administration; creditor enquiries; Applicant correspondence.	0.9
7-Mar-24	B. Warga	Review of various e-mail correspondence re: file matters; correspondence with C. Firth re: CRA.	1.3
7-Mar-24	J. Hue	Filing WEPP information with Service Canada and prepare mailing for NTI, ALC and ALW.	5.0
7-Mar-24	J. Fritz	WEPP filing matters and direction to J. Hue; correspondence with counsel; correspondence with Applicants re: WEPP.	1.3
8-Mar-24	B. Warga	Review of correspondence to/from S. Segal re: file matters.	0.4
8-Mar-24	J. Hue	Filing with Service Canada the employee information for Allsco and email employees the TIFF employee information, WEPP claim form, and letter of direction.	2.6
11-Mar-24	B. Warga	E-mail correspondence to/from stakeholders; review of WEPP correspondence.	0.8
11-Mar-24	J. Hue	Email regarding discrepancy claims and discussion with J. Fritz; filed signed claims with Service Canada and email former employees; confirmation and updates to the WEPP schedule; telephone inquiries re: WEPP claims and assisting with employee enquiries; mailing WEPP notice due to undeliverable email.	3.2
11-Mar-24	J. Fritz	WEPP administration and direction to J. Hue.	1.5





Date	Staff	Comments	Hours
12-Mar-24	B. Warga	Various correspondence to/from S. Segal and C. Frith re: file matters; correspondence with interested stakeholders; call with A. Challis (D&O counsel); drafting of Seventh Report.	1.9
12-Mar-24	C. Hobson	Trust accounting.	0.1
12-Mar-24	J. Hue	Telephone call with former employee regarding discrepancy and email J. Fritz re: same.	0.4
12-Mar-24	J. Fritz	Applicant correspondence.	0.3
13-Mar-24	B. Warga	Call with C. Frith re: file matters (Synergy; Dispute Notices; CRA claim); review of various e-mail correspondence from S. Segal.	1.6
13-Mar-24	J. Hue	Telephone calls and emails with employees regarding WEPP claims.	0.4
14-Mar-24	B. Warga	Creditor call; correspondence to/from S. Segal and counsel re: Synergy matter.	0.4
14-Mar-24	J. Hue	Save claims and filing with Service Canada as claims received; email employees confirmation and update WEPP tracker.	2.9
14-Mar-24	J. Fritz	WEPP administration.	0.9
15-Mar-24	B. Warga	Call with A. Challis and C. Frith re: D&O Claims; call with C. Frith re: file matters; drafting of Seventh Report; drafting of R&D; correspondence with interested stakeholders; correspondence with S. Segal re: Salesforce/Synergy.	3.8
15-Mar-24	J. Fritz	Applicant correspondence re: WEPP and data access; WEPP administration; call with counsel and counsel to D&O insurer.	0.9
18-Mar-24	B. Warga	Call with C. Frith re: Salesforce; review of various correspondence from S. Segal re: Salesforce and file matters; correspondence to CRA re: D&O Claim; correspondence to interested stakeholders.	2.1
18-Mar-24	J. Hue	Filing claims as received; email confirmation and updates to the WEPP tracker; telephone call with former employees regarding discrepancy and request to provide amended proof of claim form and supporting documents.	1.6
18-Mar-24	J. Fritz	Call with counsel; Applicant correspondence review; WEPP administration.	0.8
19-Mar-24	B. Warga	Correspondence with interested stakeholders; correspondence to/from S. Segal re: file matters.	0.4
19-Mar-24	J. Hue	Telephone calls and emails with discrepancy WEPP claims; requesting amended POC and supporting documents for submission.	1.1
19-Mar-24	J. Fritz	Creditor enquiries; WEPP administration.	1.9
20-Mar-24	B. Warga	D&O Claims Process matters; review of correspondence to/from C. Frith re: CRA.	0.7
20-Mar-24	J. Hue	Filing WEPP POC received with Service Canada; email confirmation with direction to file with Service Canada and update the WEPP tracker schedule; telephone calls regarding WEPP discrepancy claims.	0.9



Date	Staff	Comments	Hours
20-Mar-24	J. Fritz	WEPP administration; creditor correspondence.	1.3
21-Mar-24	B. Warga	Correspondence to/from S. Segal re: CRA's D&O Claims.	0.6
21-Mar-24	J. Fritz	Creditor enquiries and correspondence.	0.4
22-Mar-24	B. Warga	Call with C. Frith re: stakeholder correspondence; calls with creditors; call with S. Segal re: customer correspondence; various correspondence to/from S. Segal.	2.4
22-Mar-24	J. Hue	Filing WEPP POC received with Service Canada; email confirmation with direction to file with Service Canada and updates to the WEPP tracker schedule.	0.9
23-Mar-24	B. Warga	Review of e-mail correspondence from S. Segal.	0.4
24-Mar-24	B. Warga	Call with C. Frith re: D&O Claims Process matters and other file correspondence from S. Segal; e-mail correspondence to/from S. Segal.	0.8
24-Mar-24	J. Fritz	Call with counsel.	0.6
25-Mar-24	B. Warga	Correspondence with CRA re: D&O Claims reconciliation; correspondence with S. Segal re: same; drafting of Seventh Report.	2.7
25-Mar-24	J. Hue	WEPP calls and direction re: completing claims; filing WEPP POC received with Service Canada; email confirmation with direction to file with Service Canada and updates to the WEPP tracker schedule.	1.6
25-Mar-24	J. Fritz	WEPP administration matters; correspondence with Applicants; correspondence with counsel.	1.1
26-Mar-24	B. Warga	Review of correspondence to/from counsel re: file matters (data preservation, WEPP, etc.)	0.6
27-Mar-24	B. Warga	Correspondence with C. Frith re: media and D&O Claims Process matters; call with S. Segal and review of various e-mail correspondence.	0.7
27-Mar-24	J. Fritz	WEPP legislation review; correspondence with counsel.	0.6
28-Mar-24	J. Hue	Filing WEPP POC received with Service Canada.	0.6
28-Mar-24	J. Hue	Filing WEPP POC received with Service Canada; email confirmation with direction to file with Service Canada and updates to the WEPP tracker schedule.	0.6
28-Mar-24	J. Hue	Provide J. Fritz with summary and update on WEPP status; update WEPP tracker with Service Canada confirmations of payment.	0.7
28-Mar-24	J. Fritz	Creditor enquiries; settlement correspondence.	0.3
29-Mar-24	B. Warga	Call with C. Frith re: file matters and correspondence from S. Segal re: settlement/director liability; review of e-mail correspondence re: same.	1.4
1-Apr-24	B. Warga	Call with C. Frith re: CRA, creditor correspondence, D&O Claims Process, and Court reporting; review of WEPP correspondence to S. Segal.	2.1



Date	Staff	Comments	Hours
1-Apr-24	J. Fritz	Creditor enquiry; WEPP administration (amended claims review); Applicant correspondence re: WEPP claims.	2.2
2-Apr-24	B. Warga	Review of e-mail correspondence to/from C. Frith re: customer matters; review of WEPP correspondence to/from S. Segal.	1.1
2-Apr-24	J. Fritz	Creditor enquiry.	0.3
3-Apr-24	B. Warga	Call with C. Frith re: file matters; review of e-mail correspondence to/from S. Segal re: Synergy settlement.	1.1
3-Apr-24	J. Hue	File WEPP POC received with Service Canada; email confirmation with direction to file with Service Canada and updates to the WEPP tracker schedule.	0.2
3-Apr-24	J. Fritz	Creditor enquiries; settlement correspondence.	0.7
4-Apr-24	J. Fritz	Creditor enquiries.	0.6
5-Apr-24	B. Warga	Drafting of Seventh Report.	1.6
5-Apr-24	J. Hue	Former employee correspondence regarding WEPP claims and discrepancy status; call with Service Canada regarding negative initial filing requiring amendments as unable to process payment; file amendment with Service Canada.	0.6
8-Apr-24	B. Warga	Correspondence to/from C. Frith re: D&O insurance and AIG correspondence; review of correspondence to/from S. Segal re: file matters.	0.7
8-Apr-24	J. Fritz	WEPP administration; claims adjudication and correspondence.	1.6
8-Apr-24	L. Demchuk	Correspondence with Versabank re: incoming wire payment; email to J. Fritz and B. Warga re: same.	0.2
9-Apr-24	J. Fritz	Creditor enquiry.	0.2
10-Apr-24	B. Warga	Drafting of Seventh Report; correspondence to/from customers and interested stakeholders; review of correspondence from CRA; updates to waterfall distribution analysis; call with C. Frith re: distribution analysis; call with J. Fritz re: same; call with S. Segal re: file matters.	5.2
10-Apr-24	J. Hue	Employee inquiries regarding WEPP.	0.3
10-Apr-24	J. Hue	Review and saving notice of disallowance; filing amended WEPP claims with Service Canada; follow up the former employees on status.	1.6
10-Apr-24	J. Fritz	Distribution and waterfall schedule review and discussion with B. Warga; discussion with counsel; creditor enquiries.	1.6
11-Apr-24	B. Warga	Drafting of Seventh Report; correspondence with C. Frith re: D&O Claims; review of correspondence from S. Segal.	3.1
11-Apr-24	J. Hue	Review of discrepancy WEPP claim; email J. Fritz the amended claim and supporting documents for review.	0.2



Date	Staff	Comments	Hours
11-Apr-24	J. Hue	Telephone call with Service Canada regarding amended WEPP claims.	0.2
11-Apr-24	J. Fritz	Distribution schedule review, development, and compilation of data.	2.2
12-Apr-24	B. Warga	Review of correspondence to/from C. Frith re: Court matters; correspondence with A. Challis re: AIG; updates to proposed distribution schedule; review of correspondence from S. Segal re: Court matters.	2.3
12-Apr-24	J. Hue	Update WEPP tracker with the confirmation of payment and save to file accordingly.	0.4
12-Apr-24	J. Fritz	Distribution calculation; Applicant and counsel correspondence.	0.4
15-Apr-24	B. Warga	Drafting of Seventh Report; review of correspondence from S. Segal re: Court hearing; call with Alberta Employment Standards re: WEPP.	3.2
16-Apr-24	B. Warga	Call with CRA re: proposed distributions; call with S. Segal re: Court hearing, WEPPA, and file matters; correspondence with interested stakeholders.	2.1
16-Apr-24	J. Fritz	Call with CRA and counsel.	0.4
17-Apr-24	B. Warga	Call with TD and counsel re: distributions; discussions with J. Fritz re: WEPP matters; updates to R&D and distribution schedule; updates to Seventh Report; billing.	2.6
17-Apr-24	J. Fritz	WEPP amended claims review and administration; call with secured creditor; creditor enquiries.	2.4
18-Apr-24	B. Warga	Review of WEPP summaries; updates to Seventh Report; correspondence to/from C. Frith re: security review and file matters.	3.1
18-Apr-24	J. Hue	Update the WEPP tracker with confirmation of payment; filing claims as received with Service Canada; call with Service Canada to request detailed WEPP statement and calls with employees with status of claim and assist with completing forms.	2.2
18-Apr-24	J. Fritz	WEPP administration and correspondence.	0.2
18-Apr-24	T. Kelly	Trust accounting.	0.1

**Appendix L – Fees and Disbursements of the Monitor’s Legal Counsel**

**POLAR WINDOW OF CANADA LTD., ACCURATE DORWIN (2020) INC., GLASS 8 INC.,  
 NATIONAL INTERIORS (2021) INC., 12986647 CANADA LTD. (O/A ALLSCO WINDOWS & DOORS),  
 12986591 CANADA LTD. (O/A ALWEATHER WINDOWS & DOORS), POLAR HOLDING LTD.,  
 10064720 MANITOBA LTD., AND 12986914 CANADA LTD.**

**SUMMARY OF LEGAL FEES AND DISBURSEMENTS  
 MCDUGALL GAULEY LLP**

<b>Date</b>	<b>Invoice #</b>	<b>Fees</b>	<b>Disbursements</b>	<b>GST</b>	<b>PST</b>	<b>Total</b>	<b>Hours</b>
31-Jan-24	713466	\$ 31,396	\$ 77	\$ 1,574	\$ 1,884	\$ 34,930	61.5
27-Feb-24	714842	22,068	58	1,106	1,324	24,556	44.2
28-Mar-24	717156	18,956	6	948	1,137	21,047	37.9
19-Apr-24	718498	18,259	19	914	1,096	20,288	35.2
<b>TOTAL</b>		<b>\$ 90,678</b>	<b>\$ 161</b>	<b>\$ 4,542</b>	<b>\$ 5,441</b>	<b>\$ 100,821</b>	<b>178.8</b>

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED  
201 Portage Avenue, 26th Floor  
Winnipeg, MB  
Canada R3B 3K6

Date: January 31, 2024  
Invoice No.: 713466  
File Number: 539720.15/IAS

GST 890275415  
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	55.40	520.00	28,808.00
Jonathan M. Shendruk (JMS)	1.50	305.00	457.50
Paul E. Fedoroff (PEF)	4.40	450.00	1,980.00
Ian A. Sutherland (IAS)	0.20	750.00	150.00

TOTAL FEES: \$31,395.50

DISBURSEMENTS AND OTHER CHARGES:

Long Distance*	48.00
Courier*	29.40

TOTAL DISBURSEMENTS: \$77.40  
\*GST applicable

GST @ 5.00% on fees and taxable disbursements: 1,573.65  
PST @ 6.00% on fees: 1,883.73

TOTAL FEES, DISBURSEMENTS & TAXES: \$34,930.28

IAS/CGG  
E&OE

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED  
201 Portage Avenue, 26th Floor  
Winnipeg, MB  
Canada R3B 3K6

Date: February 27, 2024  
Invoice No.: 714842  
File Number: 539720.15/IAS

GST 890275415  
PST 1887298

Attention: Brent Warga

---

RE: Polar Holding Ltd., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Ian A. Sutherland (IAS)	4.50	750.00	3,375.00
Craig P. Frith (CPF)	31.40	520.00	16,328.00
Jonathan M. Shendruk (JMS)	4.10	305.00	1,250.50
Calen Nixon (CN)	0.30	525.00	157.50
Alexander Ferwerda (AF)	3.80	240.00	912.00
Paul E. Fedoroff (PEF)	0.10	450.00	45.00
<b>TOTAL FEES:</b>			<b>\$22,068.00</b>
<b>DISBURSEMENTS AND OTHER CHARGES:</b>			
Long Distance*	58.00		
<b>TOTAL DISBURSEMENTS:</b>			<b>\$58.00</b>
*GST applicable			
GST @ 5.00% on fees and taxable disbursements:			1,106.30
PST @ 6.00% on fees:			1,324.08
<b>TOTAL FEES, DISBURSEMENTS &amp; TAXES:</b>			<b>\$24,556.38</b>

IAS/CGG  
E&OE



IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED  
201 Portage Avenue, 26th Floor  
Winnipeg, MB  
Canada R3B 3K6

Date: March 28, 2024  
Invoice No.: 717156  
File Number: 539720.15/IAS

GST 890275415  
PST 1887298

Attention: Brent Warga

RE: Polar Holding Ltd., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	34.40	520.00	17,888.00
Jonathan M. Shendruk (JMS)	3.50	305.00	1,067.50

TOTAL FEES:	\$20,737.50
Less: Our courtesy discount	<u>(\$1,782.00)</u>
	\$18,955.50

DISBURSEMENTS AND OTHER CHARGES:

Long Distance*	5.90
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TOTAL DISBURSEMENTS:	\$5.90
*GST applicable	

GST @ 5.00% on fees and taxable disbursements:	948.08
PST @ 6.00% on fees:	<u>1,137.33</u>

TOTAL FEES, DISBURSEMENTS & TAXES:	<u><u>\$21,046.81</u></u>
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IAS/CGG  
E&OE

IN ACCOUNT WITH



barristers and solicitors  
(306) 653-1212  
500 - 616 Main Street  
Saskatoon, Saskatchewan S7H 0J6

BDO CANADA LIMITED  
201 Portage Avenue, 26th Floor  
Winnipeg, MB  
Canada R3B 3K6

Date: April 19, 2024  
Invoice No.: 718498  
File Number: 539720.15/IAS

GST 890275415  
PST 1887298

Attention: Brent Warga

---

RE: Polar Holding Ltd., et al  
FOR PROFESSIONAL SERVICES RENDERED IN CONNECTION WITH:

FEE SUMMARY:

<u>LAWYER</u>	<u>POSITION</u>	<u>HOURS</u>	<u>RATE</u>	<u>VALUE</u>
Craig P. Frith (CPF)	Partner	32.30	520.00)	\$16,796.00)
Ian A. Sutherland (IAS)	Partner	1.30	750.00)	\$975.00)
Jonathan M. Shendruk (JMS)	Associate	1.60	305.00)	\$488.00)

TOTAL FEES:	\$19,939.00
Less: Our courtesy discount	<u>(\$1,680.00)</u>
	\$18,259.00

DISBURSEMENTS AND OTHER CHARGES:

Long Distance*	8.80
Postage*	10.67

TOTAL DISBURSEMENTS:	\$19.47
*GST applicable	

GST @ 5.00% on fees and taxable disbursements:	913.92
PST @ 6.00% on fees:	<u>1,095.54</u>

TOTAL FEES, DISBURSEMENTS & TAXES:	<u><u>\$20,287.93</u></u>
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IAS/skb  
E&OE