

IN THE COURT OF QUEEN'S BENCH OF ALBERTA
JUDICIAL CENTRE OF CALGARY

BETWEEN:

ALBERTA TREASURY BRANCHES

Plaintiff

- and -

**PENN-TEK TRUSS & FLOOR SYSTEMS INC., 1006459 ALBERTA LTD., ARNOLD AND
DOROTHY PENNER**

Defendants

AFFIDAVIT OF VICTOR P. KROEGER

I, VICTOR P. KROEGER, of the City of Calgary, in the Province of Alberta,
Accountant, MAKE OATH AND SAY THAT:

1. I am the Senior Vice-President of Deloitte & Touche Inc. ("Deloitte" or the "Receiver"), the Court-appointed Receiver and Manager of all the undertaking, property and assets of the Defendant, Penn-Tek Truss & Flooring Systems Inc. ("Penn-Tek") and as such have a personal knowledge of all matters herein deposed to except where otherwise stated to be based on information and belief in which case I verily believe same to be true.
2. Deloitte was appointed Receiver and Manager of Penn-Tek upon application of the Plaintiff and by an Order of this Honourable Court, dated May 16, 2008, and on file herein.
3. Filed herewith is the Receiver's Second Report, dated May 7, 2009 (the "Final Report"), setting out full particulars of the Receiver's realizations, expenses and distribution of funds.
4. Deloitte, as Receiver and Manager, has effected liquidation of all available assets of Penn-Tek and distributed a portion of the proceeds in accordance with a previous Court Order, dated July 10, 2008, granted in this proceeding.

5. Deloitte wishes to make a final distribution to Alberta Treasury Branches ("ATB") of all remaining funds held in trust, net of professional fees (the "Final Distribution"), as further detailed in the Final Report.
6. Attached as Schedule 2 to the Receiver's Final Report are copies of all accounts rendered by the Receiver in respect of its appointment along with copies of all accounts issued by solicitors for the Receiver, which accounts have been approved by the Receiver. Schedule 2 also includes an estimate of professional fees required to complete the administration of this estate.
7. All the affairs relating to Penn-Tek have been wound up and Penn-Tek no longer carries on business. Once the Final Distribution is made to ATB, the receivership will be completed and I believe it will be appropriate for the Receiver to be released and discharged.
8. I make this Affidavit in support of an application for an Order of this Honourable Court approving the Receiver's Interim Statement of Receipts and Disbursements, approving the Final Distribution, discharging and releasing the Receiver and passing the Receiver's accounts, including fees and disbursements of the Receiver and its counsel.

SWORN BEFORE ME at the City of)
 Calgary, in the Province of Alberta, this)
 20 day of May, 2009.)

 A Commissioner for Oaths in and for the
 Province of Alberta

) VICTOR P. KROEGER
)

ALBERTO T. ROSATI
 My Commission Expires
 August 27, 2011

Action No. 0801-05811

2009

IN THE COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL DISTRICT OF CALGARY

BETWEEN

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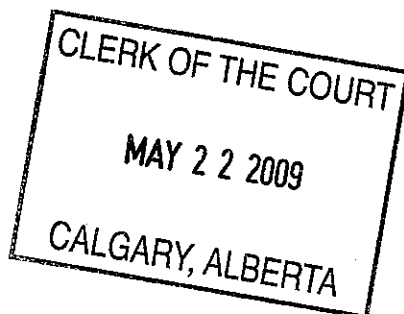
Plaintiff

- and -

**PENN-TEK TRUSS & FLOOR SYSTEMS INC.,
1006459 ALBERTA LTD., ARNOLD AND DOROTHY
PENNER**

Defendants

**AFFIDAVIT OF VICTOR P. KROEGER
SWORN MAY 20, 2009**



Burnet, Duckworth & Palmer LLP
Barristers and Solicitors
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File No.: 55417-21