

THIS IS EXHIBIT "J"

referred to in the

Affidavit of

NEIL NARFASON

Sworn before me this

_____ day of _____
September
2010

D. Gilborn

**A COMMISSION FOR OATHS IN AND
FOR THE PROVINCE OF ALBERTA**

R.J. DANIEL GILBORN
Barrister & Solicitor

October 31, 2006



FRASER MILLNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2452358

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES	
OTHER FEES OR CHARGES	
Document Scanning	1.20
Fax Charges	25.00
Photocopy Charges	251.70
Corporate Services Fee	138.00
Long Distance Telephone Calls	2.40
TOTAL OTHER FEES OR CHARGES	\$ 418.30
DISBURSEMENTS	
Corp. Search/Copies/Micro.	21.00
Land Titles - Searches/Copies	175.00
Queens Bench Searches/Copies	250.00
TOTAL DISBURSEMENTS	\$ 446.00
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS	\$ 26,544.30

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$26,544.30)

1,592.66

TOTAL TAXES

\$ 1,592.66

TOTAL PAYABLE

\$ 28,136.96

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO 'FRASER MILNER CASGRAIN LLP'

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

November 30, 2006



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2458682

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES \$ 22,912.50

Computer Research (Q.L.)
Fax Charges
Photocopy Charges
Postage
Corporate Services Fee

TOTAL OTHER FEES OR CHARGES \$ 879.82

DISBURSEMENTS

PPR - Copy/Search

Searches

Long Distance Telephone Calls

TOTAL DISBURSEMENTS \$ 73.75

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 23,866.07

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$23,866.07)

1,431.96

TOTAL TAXES

\$ 1,431.96

TOTAL PAYABLE

\$ 25,298.03

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

December 31, 2006



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2465422

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES
\$ 32,620.00

Computer Research (Q.L.)
Fax Charges
Photocopy Charges
Postage
BC Online Search*
Corporate Services Fee
Long Distance Telephone Calls
TOTAL OTHER FEES OR CHARGES
DISBURSEMENTS
\$ 1,553.70

Corp. Search/Copies/Micro.
Land Titles - Searches/Copies
Meals & Beverages
Long Distance Telephone Calls
3.00
10.00
54.00
18.55

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

TOTAL DISBURSEMENTS	\$	85.55
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS	\$	<u>34,259.25</u>
GST @ 5% (on fees and disbursements of \$34,250.75)		2,055.15
TOTAL TAXES	\$	2,055.15
TOTAL PAYABLE	\$	<u>36,314.40</u>

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE
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*INCURRED AS AGENT
HST/GST REGISTRATION # 121996078

January 31, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2477856

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES
\$ 35,855.00

Document Scanning 3.90
Fax Charges 6.00
Photocopy Charges 317.10
Postage 1.05
Corporate Services Fee 6.00
Long Distance Telephone Calls 0.92
TOTAL OTHER FEES OR CHARGES
\$ 334.97

DISBURSEMENTS
Corp. Search/Copies/Micro. 12.00
Land Titles - Searches/Copies 80.00
Long Distance Telephone Calls 1.25
TOTAL DISBURSEMENTS
\$ 93.25

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS	\$	36,283.22
GST @ 5% (on fees and disbursements of \$36,283.22)		2,176.99
TOTAL TAXES	\$	2,176.99

TOTAL PAYABLE	\$	38,460.21
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FRASER MILNER CASGRAIN LLP

Per: _____

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*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

March 26, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Invoice Number : 2487611

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES \$ 23,670.00

Document Scanning 9.00
Fax Charges 24.00
Photocopy Charges 158.10
Postage 0.52
Corporate Services Fee 30.00
Long Distance Telephone Calls 17.02
TOTAL OTHER FEES OR CHARGES \$ 238.64

DISBURSEMENTS
Queens Bench Searches/Copies 274.00
Long Distance Telephone Calls 5.75
TOTAL DISBURSEMENTS \$ 279.75

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 24,188.39

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$24,188.39) 1,451.30

TOTAL TAXES

\$ 1,451.30

TOTAL PAYABLE

\$ 25,639.69

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
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(30) DAYS AFTER THE DATE OF THE INVOICE

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HST/GST REGISTRATION # 121996078

April 27, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2495050

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES \$ 13,985.00

Court House Agents Fee 6.00
Document Scanning 1.20
Fax Charges 12.00
Photocopy Charges 120.00
Postage 3.30
Long Distance Telephone Calls 0.37
TOTAL OTHER FEES OR CHARGES \$ 142.87

DISBURSEMENTS

Land Titles - Searches/Copies 37.00
Queens Bench Searches/Copies 20.00
TOTAL DISBURSEMENTS \$ 57.00
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 14,184.87

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$14,184.87)

851.09

TOTAL TAXES

\$ 851.09

TOTAL PAYABLE

\$ 15,035.96

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT

INTEREST WILL BE CHARGED ON UNPAID FEES,

CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
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HST/GST REGISTRATION # 121996078

May 25, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2501626

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES \$ 19,515.00
OTHER FEES OR CHARGES

Document Scanning 9.00
Fax Charges 43.00
Photocopy Charges 181.80
Postage 1.10
Long Distance Telephone Calls 2.76
TOTAL OTHER FEES OR CHARGES \$ 237.66
DISBURSEMENTS

Courier & Delivery 10.00
Long Distance Telephone Calls 33.50
TOTAL DISBURSEMENTS \$ 43.50
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 19,796.16

GST @ 5% (on fees and disbursements of \$19,796.16) 1,187.77

TOTAL TAXES

\$ 1,187.77

TOTAL PAYABLE

\$ 20,983.93

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

June 27, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2509329

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES		
OTHER FEES OR CHARGES		
Document Scanning	8.10	
Fax Charges	6.00	
Photocopy Charges	94.20	
Postage	1.10	
Long Distance Telephone Calls	1.75	
TOTAL OTHER FEES OR CHARGES		\$ 111.15
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS		\$ 12,056.15
GST @ 5% (on fees and disbursements of \$12,056.15)		723.37
TOTAL TAXES		\$ 723.37

TOTAL PAYABLE

\$ 12,779.52

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE
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AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP
*INCURRED AS AGENT
HST/GST REGISTRATION # 121996078

July 27, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Invoice Number : 2516561

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES	\$	6,082.50
OTHER FEES OR CHARGES		
Court House Agents Fee	6.00	
Document Scanning	0.60	
Fax Charges	8.00	
Photocopy Charges	24.00	
TOTAL OTHER FEES OR CHARGES	\$	38.60
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS	\$	6,121.10
GST @ 5% (on fees and disbursements of \$6,121.10)		367.27
TOTAL TAXES	\$	367.27

TOTAL PAYABLE

\$ 6,488.37

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
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*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

August 30, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Invoice Number : 2523092

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES \$ 18,135.00

Court House Agents Fee 6.00
Document Scanning 36.60
Fax Charges 8.00
Photocopy Charges 217.20
Postage 0.52
Long Distance Telephone Calls 1.12
TOTAL OTHER FEES OR CHARGES \$ 269.44

DISBURSEMENTS

Courier & Delivery 75.45
Provincial Court Transcripts 149.60
TOTAL DISBURSEMENTS \$ 225.05

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 18,629.49

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$18,629.49) 1,117.77

TOTAL TAXES

\$ 1,117.77

TOTAL PAYABLE

\$ 19,747.26

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

September 28, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Invoice Number : 2530909

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES \$ 13,207.00

Computer Research (Q.L.) 2.63
Document Scanning 5.10
Fax Charges 18.00
Photocopy Charges 855.00
Priority Post 911.44
Long Distance Telephone Calls 1.84
TOTAL OTHER FEES OR CHARGES \$ 1,794.01

DISBURSEMENTS
Counter & Delivery 892.23
Long Distance Telephone Calls 0.50
TOTAL DISBURSEMENTS \$ 892.73
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 15,893.74

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$15,893.74) 953.62

TOTAL TAXES \$ 953.62

TOTAL PAYABLE \$ 16,847.36

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

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*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

October 31, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2538476

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES
\$ 23,113.50

Computer Research (Q.L.)	18.38
Court House Agents Fee	6.00
Document Scanning	21.60
Fax Charges	52.00
Overtime - secretaries	132.69
Photocopy Charges	984.30
Priority Post	17.55
Postage	2.20
Stationery & Supplies	86.25
Long Distance Telephone Calls	18.10

TOTAL OTHER FEES OR CHARGES \$ 1,339.07

DISBURSEMENTS

Courier & Delivery

436.30

Postage

-250.74

Queens Bench Searches/Copies

13.00

TOTAL DISBURSEMENTS

\$ 198.56

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS

\$ 24,651.13

GST @ 5% (on fees and disbursements of \$24,651.13)

1,479.07

TOTAL TAXES

\$ 1,479.07

TOTAL PAYABLE

\$ 26,130.20

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

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AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

November 30, 2007



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2546658

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES \$ 19,692.00

OTHER FEES OR CHARGES

Court House Agents Fee 6.00

Document Scanning 21.30

Fax Charges 30.00

Photocopy Charges 74.40

Long Distance Telephone Calls 36.34

TOTAL OTHER FEES OR CHARGES \$ 168.04

DISBURSEMENTS

Courier & Delivery

26.96

Queens Bench Searches/Copies

41.00

TOTAL DISBURSEMENTS \$ 67.96

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 19,928.00

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

GST @ 5% (on fees and disbursements of \$19,928.00)

1,195.68

TOTAL TAXES

\$ 1,195.68

TOTAL PAYABLE

\$ 21,123.68

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT

INTEREST WILL BE CHARGED ON UNPAID FEES,

CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY

(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO 'FRASER MILNER CASGRAIN LLP'

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

January 2, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2555969

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES \$ 11,140.00
OTHER FEES OR CHARGES

Computer Research (Q.L.)

52.50

Document Scanning

6.60

Fax Charges

12.00

Photocopy Charges

98.70

TOTAL OTHER FEES OR CHARGES

\$ 169.80

DISBURSEMENTS

Courier & Delivery

40.04

TOTAL DISBURSEMENTS

\$ 40.04

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS

\$ 11,349.84

GST @ 5% (on fees and disbursements of \$11,349.84)

680.99

TOTAL TAXES

\$ 680.99

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

TOTAL PAYABLE

\$ 12,030.83

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
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(30) DAYS AFTER THE DATE OF THE INVOICE
PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
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*INCURRED AS AGENT
HST/GST REGISTRATION # 121996078

January 31, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 25672249

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES
OTHER FEES OR CHARGES
\$ 62,827.50

Computer Research (Q.L.) 56.25
Document Scanning 41.40
Fax Charges 9.00
Photocopy Charges 721.50
Corporate Services Fee 6.00
Long Distance Telephone Calls 2.44

TOTAL OTHER FEES OR CHARGES \$ 836.59

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 63,664.09

GST @ 5% (on fees and disbursements of \$63,664.09) 3,183.21
TOTAL TAXES \$ 3,183.21

TOTAL PAYABLE

\$ 66,847.30

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
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*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

March 17, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Invoice Number : 2574759

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES \$ 59,325.00

OTHER FEES OR CHARGES

Computer Research (Q.L.) 613.45
Court House Agents Fee 6.00
Document Scanning 306.90
Fax Charges 10.00
Photocopy Charges 6,033.00
Postage 273.67
Corporate Services Fee 6.00
Stationery & Supplies 316.00
Long Distance Telephone Calls 6.40

TOTAL OTHER FEES OR CHARGES

\$ 7,571.42

DISBURSEMENTS

Corp. Search/Copies/Micro. 3.00
Courier & Delivery 377.87

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

5.00

\$ 385.87

\$ 67,282.29

3,364.11

\$ 3,364.11

\$ 70,646.40

Per:

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO 'FRASER MILNER CASGRAIN LLP'

HST/GST REGISTRATION # 121996078

March 31, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2578972

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES		
OTHER FEES OR CHARGES		
Document Scanning	30.30	
Fax Charges	11.00	
Photocopy Charges	776.40	
Postage	0.96	
Statement of Claim*	200.00	
Stationery & Supplies	6.35	
Long Distance Telephone Calls	5.89	
TOTAL OTHER FEES OR CHARGES		\$ 1,030.90
DISBURSEMENTS		
Certified Copy	40.00	
Courier & Delivery	752.70	
TOTAL DISBURSEMENTS		\$ 792.70

TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS \$ 19,101.10

GST @ 5% (on fees and disbursements of \$18,901.10) 945.06

TOTAL TAXES \$ 945.06

TOTAL PAYABLE \$ 20,046.16

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE

PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP

*INCURRED AS AGENT

HST/GST REGISTRATION # 121996078

April 30, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9
Attention: Deryck Helkaa

Invoice Number : 2586065

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

STATEMENT OF ACCOUNT

PROFESSIONAL FEES	
OTHER FEES OR CHARGES	
Court House Agents Fee	12.00
Document Scanning	84.60
Fax Charges	442.00
Photocopy Charges	760.80
Postage	1.15
Long Distance Telephone Calls	57.42
TOTAL OTHER FEES OR CHARGES	\$ 1,357.97
DISBURSEMENTS	
Certificate of Status/Filing*	20.00
Courier & Delivery	129.87
Land Titles - Searches/Copies	15.00
Queens Bench Searches/Copies	638.95
Tax Certificate/Search	18.00

15th Floor Bankers Court 850 - 2nd Street SW Calgary AB Canada T2P 0R8 Telephone (403) 268-7000 Fax (403) 268-3100 www.fmc-law.com
Montreal Ottawa Toronto Edmonton Calgary Vancouver

TOTAL DISBURSEMENTS	\$	821.82
TOTAL FEES, OTHER FEES OR CHARGES & DISBURSEMENTS	\$	39,887.29
GST @ 5% (on fees and disbursements of \$39,867.29)		1,993.37
TOTAL TAXES	\$	1,993.37
TOTAL PAYABLE	\$	41,880.66

FRASER MILNER CASGRAIN LLP

Per: _____

PAYMENT IS DUE UPON RECEIPT
INTEREST WILL BE CHARGED ON UNPAID FEES,
CHARGES OR DISBURSEMENTS CALCULATED FROM A DATE THIRTY
(30) DAYS AFTER THE DATE OF THE INVOICE
PLEASE RETURN ENCLOSED REMITTANCE SLIP WITH PAYMENT
AND MAKE CHEQUE PAYABLE TO FRASER MILNER CASGRAIN LLP
*INCURRED AS AGENT
HST/GST REGISTRATION # 121996078

March 30, 2009



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

HST/GST Registration # 121996078

REMITTANCE SLIP

Invoice #	Fees	Other Charges	Disb.	Taxes	Total
2669862	1,847.50	11.66	9.75	93.45	1,962.36

Please return this remittance with payment.

Mastecard, Visa or American Express may be used to pay this account.
Simply fill in the information below and return this slip with the remittance form.

Invoice #: 2669862 File: 131079-000077/D.W. Mann

CARD TYPE: _____

CARD NO.: _____

EXPIRY DATE: _____

AMOUNT OF PAYMENT: _____

PRINTED NAME OF CARDHOLDER: _____

SIGNATURE OF CARDHOLDER: _____

January 31, 2009



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

HST/GST Registration # 121996078

REMITTANCE SLIP

Invoice #	2658369
Fees	8,420.00
Other Charges	486.50
Disb.	34.00
Taxes	447.03
Total	9,387.53

Please return this remittance with payment.

Mastercard, Visa or American Express may be used to pay this account.
Simply fill in the information below and return this slip with the remittance form.

Invoice #: 2658369 File: 131079-000077/D.W. Mann

CARD TYPE: _____

CARD NO.: _____

EXPIRY DATE: _____

AMOUNT OF PAYMENT: _____

PRINTED NAME OF CARDHOLDER: _____

SIGNATURE OF CARDHOLDER: _____

December 22, 2008



FRASER MILNER CASGRAIN LLP

Ernst & Young Inc.
1000, 440 - 2 Avenue SW
Calgary Alberta T2P 5E9

Attention: Deryck Helkaa

Re: Carling Development Inc.

Our File: 131079-000077/D.W. Mann

HST/GST Registration # 121996078

REMITTANCE SLIP

Invoice #	2642669
Fees	7,347.50
Other Charges	168.95
Disb.	27.75
Taxes	377.22
Total	7,921.42

Please return this remittance with payment.

Mastereard, Visa or American Express may be used to pay this account.
Simply fill in the information below and return this slip with the remittance form.

Invoice #: 2642669 File: 131079-000077/D.W. Mann

CARD TYPE: _____

CARD NO.: _____

EXPIRY DATE: _____

AMOUNT OF PAYMENT: _____

PRINTED NAME OF CARDHOLDER: _____

SIGNATURE OF CARDHOLDER: _____

Action No.: 0601-09869

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

BETWEEN:

VECKENSTEDT HOLDINGS INC., HERB
VECKENSTEDT, FRED PIPER, JOAN
PIPER, LIPOTH CONSULTING, AND PAUL
LIPOTH

Plaintiffs

- and -

INTEGRA INVESTMENT SERVICE LTD.
AND
RUNDLE DEVELOPMENT CO-
OPERATIVE

Defendants

AFFIDAVIT OF NEIL NARFASON
Sworn September 2, 2010

BORDEN LADNER GERRAIS LLP
1000 Canterra Tower
400 Third Avenue S.W.
Calgary, Alberta
T2P 4H2

R. J. DANIEL GILBORN
Telephone: (403) 232-9690
Facsimile: (403) 266-1395
413255/000005 FT

