



This is Affidavit #1 of
Jason Eckford in this case and
was made on October 15, 2019

District of British Columbia
Division No. 03 – Vancouver
Court No. B-180368
Estate No. 11-2375063

**IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY OF
JIZHE YANG**

**IN THE MATTER OF THE RECEIVERSHIP OF
PE CONSULTING LTD.**

A F F I D A V I T

I, **JASON ECKFORD**, accountant, of 700 West Georgia Street, Vancouver, British Columbia, SWEAR THAT:

1. I am a Manager, Transaction Advisory Services, at Ernst & Young Inc. ("**EYI**"), the court appointed receiver (the "**Receiver**") of PE Consulting Ltd., and as such have personal knowledge of the facts hereinafter deposed to except where stated to be on information and belief, in which case I verily believe them to be true.
2. I am one of the individuals at EYI that has had primary carriage of this proceeding, and I am authorized to make this affidavit on behalf of EYI.
3. Attached hereto and marked as **Exhibit "A"** to this my Affidavit are copies of the following invoices of EYI in this matter (together, the "**Invoices**");

Invoice Number	Invoice Date	Amount
CA12C500003835	June 4, 2019	\$43,066.36
CA12C500004183	September 13, 2019	\$20,839.88
CA12C500004259	October 3, 2019	\$11,877.60
		\$75,783.84

4. As detailed in the Invoices, from the period of September 28, 2018 to September 27, 2019, the total of the Receiver's fees was \$72,073.50, plus expenses in the amount of \$101.58, plus sales tax in the amount of \$3,608.76, for a total amount of \$75,783.84.

5. The incurred fees set out in the Invoices are calculated on the basis of the hours spent by the Receiver's personnel, multiplied by the applicable standard hourly rates charged by EYI in its insolvency practice. The total time comprised in the Invoices, relating to the services provided by the officers and employees of the Receiver in relation to the matters dealt with in such accounts, totalled 190.60 at an average hourly rate of \$378.14 per hour ($\$72,073.50 \div 190.60$).

6. Attached hereto and marked as **Exhibit "B"** to this my Affidavit are the detailed time entries of the officers and employees of the Receiver relating to the matters which are the subject of the Invoices referenced in Exhibit "A".

7. To the best of my knowledge, information and belief, the information contained in the Invoices as to:

- (a) the number of hours worked;
- (b) the nature of work performed;
- (c) the identity of the individuals who performed work; and
- (d) the rates charged for the work performed;

is true and correct in all respects.

8. I have reviewed the Invoices and do verily believe that:

- (a) the Receiver's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- (b) the work completed by the Receiver was delegated to the appropriate professionals in EYI with the appropriate seniority and appropriate hourly rates;
- (c) the Receiver's fees in this matter are consistent with fees charged by other insolvency firms of a similar size for work of a similar nature and complexity in British Columbia; and

(d) the services were performed by the Receiver in a prudent and economical manner.

9. The details of the work carried out by the Receiver in these proceedings are set forth in the First Report of the Receiver dated October 11, 2019 (the “**First Receiver’s Report**”).

10. I have reviewed the First Receiver's Report and confirm that, to the best of my knowledge, information and belief, the work detailed therein was carried out by the Receiver, and that such work was necessary to the Receiver in carrying out its obligations pursuant to the Amended and Restated Receivership Order.

11. I have reviewed the invoices of Cassels Brock & Blackwell LLP ("**CBB**") that were issued between the period of November 6, 2018 to October 10, 2019 (the "**CBB Accounts**"). I am satisfied that the work detailed therein was completed by CBB at the request of the Receiver and was necessary.

12. In my experience, the fees and rates charged by CBB in the CBB Accounts are consistent with those charged by other law firms for work of a similar nature and complexity in British Columbia.

13. I make this affidavit expressly for the purposes of the Receiver's application to approve the Receiver's First Report and the activities of the Receiver as set out therein, the Receiver's accounts and the CBB Accounts, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

SWORN BEFORE ME at Vancouver,
British Columbia, on October 15, 2019.

A Commissioner for taking Affidavits for
British Columbia

JASON ECKFORD

JARED ENNS
Barrister & Solicitor
Cassels Brock and Blackwell LLP
#2200 - 885 West Georgia Street
Vancouver, B.C. V6C 3E8
Phone: (778) 372-6787
BC Law Society No. 513968

This is **Exhibit "A"** referred to in Affidavit #1 of **Jason Eckford** sworn before me at Vancouver, British Columbia, on October 15, 2019.

A handwritten signature in black ink, consisting of a large, stylized 'C' followed by a horizontal line and a small flourish.

A Commissioner for taking Affidavits
for British Columbia



Ernst & Young Inc.
Toronto, ON

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500003835
Please include this number with payment

Invoice Date: 04 June 2019
Due Date: Upon receipt
Client No.: 0011946988
Engagement No.: E-65281384

Remit To: P.O. Box 57104, Postal Station A Toronto, Ontario M5W 5M5 A/R Queries: EYCanadaInvoiceInquiry@ca.ey.com
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Re: PE Consulting Ltd.

For professional services rendered from September 28, 2018 to May 31, 2019

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	40,914.00	GST	5 %	2,045.70	42,959.70
Expenses	101.58	GST	5 %	5.08	106.66
	41,015.58			2,050.78	43,066.36
Invoice summary	41,015.58				
Tax :	5% GST			2,050.78	
Total:	41,015.58			2,050.78	43,066.36

A member of Ernst & Young Global

Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.



PE Consulting Ltd.
Billing Details for September 28, 2019 to May 31, 2019
Invoice #CA12C500003835 dated 04 June 2019

Billing Analysis

Client Reference: E-65281384

Staff Name		Hours	Billing Rate	Amount
Michelle Grant	Senior Vice President	19.10	\$625	\$11,937.50
Holly Palmer	Vice President	24.80	\$475	\$11,780.00
Jason Eckford	Senior	46.70	\$295	\$13,776.50
Marcos Souza	Paraprofessional	17.10	\$200	\$3,420.00
		<u>107.70</u>		<u>\$40,914.00</u>
Expenses				
See attached				\$101.58
SUBTOTAL				\$41,015.58
Add: GST (@ 5%)				\$ 2,050.78
TOTAL				<u>\$43,066.36</u>



Ernst & Young Inc.
Toronto, ON

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500004183
Please include this number with payment

Invoice Date: 13 September 2019
Due Date: Upon receipt
Client No.: 0011946988
Engagement No.: E-65281384

Remit To: P.O. Box 57104, Postal Station A Toronto, Ontario M5W 5M5 A/R Queries: EYCanadaInvoiceInquiry@ca.ey.com
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Re: PE Consulting Ltd.

For professional services rendered from June 1, 2019 to September 10, 2019

	Net	Tax	Rate	Tax Amount	CAD Total
Fee	19,847.50	GST	5 %	992.38	20,839.88
	19,847.50			992.38	20,839.88
Invoice summary	19,847.50				
Tax :	5% GST			992.38	
Total:	19,847.50			992.38	20,839.88

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Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.
GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.



PE Consulting Ltd.
Billing Details for June 1, 2019 to September 10, 2019
Invoice #CA12C500004183 dated 13 September 2019

Billing Analysis

Client Reference: E-65281384

Staff Name		Hours	Billing Rate	Amount
Holly Palmer	Vice President	23.80	\$475	\$11,305.00
Jason Eckford	Senior	21.50	\$295	\$6,342.50
Marcos Souza	Paraprofessional	11.00	\$200	\$2,200.00
		<u>56.30</u>		<u>\$19,847.50</u>

Add: GST (@ 5%)

\$ 992.38

TOTAL

\$20,839.88



Ernst & Young Inc.
Toronto, ON

Invoice

PE Consulting Ltd.
5811 Cooney Road
Suite 500 - North Tower
Richmond, BC V6X 3M1
Canada

Invoice No.: CA12C500004259

Please include this number with payment

Invoice Date: 03 October 2019
Due Date: Upon receipt
Client No.: 0011946988
Engagement No.: E-65281384

Remit To:

P.O. Box 57104, Postal Station A
Toronto, Ontario M5W 5M5

A/R Queries:

EYCanadaInvoiceInquiry@ca.ey.com

Re: PE Consulting Ltd.

For professional services rendered from September 11, 2019 to September 27, 2019

	Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):	11,312.00	GST	5 %	565.60	11,877.60
	11,312.00			565.60	11,877.60
Invoice summary	11,312.00				
Tax : 5% GST				565.60	
Total:	11,312.00			565.60	11,877.60

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Terms: Payment due upon receipt. Interest is charged at the rate of 12 % per annum on balances unpaid after 30 days from date of invoice. Any disbursements not charged to your account on the date of this invoice will be billed later.

GST/HST: R123425522 **QST:** 1006354498

Electronic payment instructions:

Send direct and pay to: Bank of Montreal, International Banking, H.O. Montreal, SWIFT BIC Address BOFMCAM2, Ernst & Young LLP, 6 King Street West, Toronto, Ontario, Canada, M5H 1C3.

Wire transfer instructions: Transit #2411 Account #24111000237. Reference the name and address of remitter, invoice number and engagement number.

Electronic fund transfer instructions: Bank ID: 0001 Transit# 24112 Account# 1000237. To ensure accurate allocation of funds, please email gss.canadaaccountsreceivable@xe02.ey.com and include amount paid, invoice number and company name.



PE Consulting Ltd.
Billing Details from September 11, 2019 to September 27, 2019
Invoice #CA12C500004259 dated October 3, 2019

Billing Analysis

Client Reference: E-65281384

Staff Name		Hours	Billing Rate	Amount
Holly Palmer	Vice President	20.2	\$475	\$9,595.00
Jason Eckford	Senior	4.6	\$295	\$1,357.00
Marcos Souza	Paraprofessional	1.8	\$200	\$360.00
		26.6 *		\$11,312.00
Add: GST (@ 5%)				\$ 565.60
TOTAL				\$11,877.60

* Includes time that was not previously invoiced.

This is **Exhibit "B"** referred to in Affidavit #1 of **Jason Eckford** sworn before me at Vancouver, British Columbia, on October 15, 2019.

A handwritten signature in black ink, consisting of a large, stylized 'C' followed by a horizontal line and a small flourish.

A Commissioner for taking Affidavits
for British Columbia



PE Consulting Ltd.
Time Details for September 28, 2019 to May 31, 2019
Invoice #CA12C500003835 dated 04 June 2019

Person	Date	Hours	Description
Michelle Grant	28-Sep-18	0.40	PE consulting - e-mails with Miller Thomson
Michelle Grant	11-Oct-18	0.80	PE consulting - reviewing draft order and providing feedback to counsel.
Michelle Grant	19-Oct-18	0.60	E-mail to Mary. Disc. with Lance re: PE Consulting Receivership order.
Michelle Grant	23-Nov-18	1.30	PE consulting receivership matters, disc. with Lance. Computer imaging matters. Letter to Citi
Michelle Grant	11-Dec-18	0.60	PE Consulting, follow-up with Gary re: handover. disc. With team re: next steps. Disc. With legal counsel
Michelle Grant	12-Dec-18	0.60	PE Consulting, e-mail from Matthew Metz, coordinate with Gary
Michelle Grant	13-Dec-18	1.30	KB Sundry - PE consulting handover and discussions with staff re: next steps and to-do list
Michelle Grant	14-Dec-18	0.90	PE consulting call with insurance company, reviewing policy. Disc. With Jason re: handover. Call with Matthew Metz re: realtor
Michelle Grant	17-Dec-18	1.10	PE consulting - call with Sophia Zhou. Disc. with Jason re: visiting the house, repairing the leaky pipe, sourcing a borrower for the receiver's charge. E-mail to insurer re: paying for the policy and updating the policy information.
Michelle Grant	18-Dec-18	0.20	insurance follow-up
Michelle Grant	20-Dec-18	1.40	Various disc's with Jason. Call with Sophia Zhou. Call with Michael Upward. Reviewing Upward Construction website, testimonials, feedback etc. Follow-up with S&S insurance
Michelle Grant	21-Dec-18	3.70	Various correspondence with contractor at site re: immediate actions. Update to Fred Diamondstone. Various corr. with Jason. Call to Snap Financial and follow-up with S&S insurance. E-mails to G. Powroznik. Reviewing corr. from Fred. Call with Jason.
Michelle Grant	2-Jan-19	0.60	PE consulting - reviewing engineer report, reviewing update from staff on property, e-mail with potential contractor to set-up meeting, insurance matters
Michelle Grant	3-Jan-19	1.30	PE Consulting - insurance matters, meeting with potential contractor, reviewing environmental report
Michelle Grant	4-Jan-19	0.70	PE Consulting - insurance matters
Michelle Grant	7-Jan-19	0.60	various corr with Upward construction and team
Michelle Grant	8-Jan-19	0.60	follow-up with Upward construction, various corr. With insurance broker
Michelle Grant	9-Jan-19	0.80	meeting with Upward Construction
Michelle Grant	10-Jan-19	0.90	follow-up re: insurance. Various corr. With Michael Upward
Michelle Grant	25-Jan-19	0.30	Reviewing report on Highview place
Michelle Grant	29-Jan-19	0.40	Reviewing action list and providing comments.
Michelle Grant		19.10	
Holly Palmer	9-Jan-19	0.50	Update and review of documents on receivership with JE, review of emailsfor handover, meeting with Micahel Upward re construction.
Holly Palmer	10-Jan-19	0.20	Update and review of documents on receivership with JE, review of emailsand construction documents re house.
Holly Palmer	11-Jan-19	0.30	Update and review of documents on receivership with JE, review of emailsand construction documents re house.
Holly Palmer	14-Jan-19	0.80	Emails with MB re receivers charge, discussion with LW re charge, transfer money from Yang to PE
Holly Palmer	15-Jan-19	1.10	Chase Amrit on insurance quote and phone calls with hi, review of insurance documents

Person	Date	Hours	Description
Holly Palmer	16-Jan-19	0.80	Discussion with Evan and Gary Powroznik re Telus bill for landline at High view. Setting up new landline with JE/MS, discuss genesis security requirements
Holly Palmer	17-Jan-19	0.80	Emails with Upward re progress and review house renovation reports, emails with Inspector re same.
Holly Palmer	18-Jan-19	0.80	Chase Amrit on insurance quote and phone calls with him
Holly Palmer	21-Jan-19	1.40	Review insurance and email to MG, review quote for phoneline, organize attendance at Highview
Holly Palmer	22-Jan-19	0.30	Emails re highview update and attendance at highview re insurance,
Holly Palmer	29-Jan-19	0.10	Email with Inspector re high view multivista.
Holly Palmer	30-Jan-19	0.40	Email re alternative insurance coverage, attend to security issues, update from Winston and respond, email re insurance.
Holly Palmer	7-Feb-19	0.30	Email re house insurance, emails re sale of BMW and storage insurance,
Holly Palmer	8-Feb-19	0.80	Updates and calls with Upward re Highview, review insurance policy.
Holly Palmer	19-Feb-19	0.50	Phonecall with Upward re status and billing and draft and send update to Inspector
Holly Palmer	25-Feb-19	0.30	Update call with Upward re additional work to be performed in Highview and invoicing, review of additional permitting costs
Holly Palmer	27-Feb-19	1.00	Review final upward invoice and instructions to pay to Marcos.
Holly Palmer	4-Mar-19	0.30	Review of builder trend website and emails with Upward re Inspector access,
Holly Palmer	5-Mar-19	0.80	Review of Winston's update email and respond with queries
Holly Palmer	6-Mar-19	0.50	Email correspondence with Winston re house issue, review of BuilderTrend
Holly Palmer	7-Mar-19	0.10	Organizing attendance at West Van property for review of progress with Upward
Holly Palmer	8-Mar-19	0.10	Email with Upward regarding invoice and correspondence with Matthew re review,
Holly Palmer	11-Mar-19	0.40	Organize meeting for Wednesday for West Van property, review invoice, budget, and status reports in preparation
Holly Palmer	12-Mar-19	0.20	Call with Lance re RRSP/B&R court hearing today and reply to MG re attendance,
Holly Palmer	13-Mar-19	2.40	Attended West Van property with Upward and estate agent to discuss progress on restoration, timing, and updated budget, review agenda for twelfth inspector meeting and respond to MG, review correspondence with Inspector for meeting prep.
Holly Palmer	28-Mar-19	0.60	Review of budget bridge for Highview property and draft email to Inspector re approval, phone call with Upward re new budget and continuing work.
Holly Palmer	1-Apr-19	1.50	Emails to Fred re Highview property, review of budget bridge from Upward and email to Upward re variances.
Holly Palmer	2-Apr-19	0.50	Email to FD re construction analysis,
Holly Palmer	4-Apr-19	0.90	Cooresp with Upward re construction, call with Leo, review of invoices, review of budgets, review of options analysis.
Holly Palmer	5-Apr-19	0.80	Call with Upward and email to Winston and Inspector re construction timing next t week and sending options analysis with explanation.
Holly Palmer	8-Apr-19	0.30	Instructions to Leo re house visits, call with Upward re house visits and construction status,review of Inspector email and reply,
Holly Palmer	9-Apr-19	1.10	Call with Inspector re house construction options, update options and call with Leo.
Holly Palmer	10-Apr-19	0.20	Email with Upward re Inspectors comments on construction
Holly Palmer	11-Apr-19	0.60	Review latest insurance policy with JE and email to Amrit.
Holly Palmer	12-Apr-19	0.20	Review upward invoices,
Holly Palmer	15-Apr-19	0.20	Emails with Upward and Matthew Metz re visit of Highview property
Holly Palmer	17-Apr-19	0.50	Email to Metz re attending highview property and coordinate with JE, email to Amrit and JE re insurance, review of reporting and discuss with JE.

Person	Date	Hours	Description
Holly Palmer	18-Apr-19	0.50	Meeting with Matthew Metz re West Van property, email to Amrit re insurance, phone call with Michael Upward
Holly Palmer	22-Apr-19	0.20	Review Amrit email re insurance
Holly Palmer	24-Apr-19	0.20	Email to Metz/Fred re continuing highview work and email to Upward re same, review email from Winston,
Holly Palmer	3-May-19	0.20	Review email from Amrit re insurance and email from Winston re progress
Holly Palmer	8-May-19	0.30	Call with LW and email regarding Gforce accounts
Holly Palmer	10-May-19	0.10	Review highview update
Holly Palmer	13-May-19	0.30	Review upward invoices
Holly Palmer	15-May-19	0.40	Call with Gary P re fees and update to LW, review of Gary's fees and discussion with LW.
Holly Palmer		24.80	
Jason Eckford	13-Dec-18	0.90	Handover meeting with G-Force group
Jason Eckford	13-Dec-18	2.80	Driving to 2791 Highview Place, handover of keys with Evan Powroznik, inspection of property / water damage incurred
Jason Eckford	14-Dec-18	0.70	Meeting with realtor Sophia Zhu; handover of keys; discussion of key aspects of property
Jason Eckford	17-Dec-18	2.20	Driving to 2791 Highview place to check on property for insurance requirements
Jason Eckford	21-Dec-18	2.20	2791 Highview Place: meeting with the envelope engineer, meeting with the environmental engineer; obtaining copies of keys; key lock box; inspecting property.
Jason Eckford	21-Dec-18	2.70	Driving to 2791 Highview Place to meet Michael Upward of Upward Construction and his team to perform a temporary fix to the drainage issue
Jason Eckford	1-Jan-19	1.40	Visiting 2791 Highview Place in accordance with insurance agreement.
Jason Eckford	3-Jan-19	0.60	Meeting with Michael Upward re 2791 Highview Place repairs
Jason Eckford	4-Jan-19	0.60	2791 Highview: AON Insurance questionnaire completion; reviewing relevant documents to obtain insurance
Jason Eckford	4-Jan-19	1.40	Visiting 2791 Highview Place in accordance with insurance agreement.
Jason Eckford	5-Jan-19	0.90	Attending 2791 Highview Place in accordance with insurance policy
Jason Eckford	7-Jan-19	0.40	Reference checks for Upward Construction
Jason Eckford	7-Jan-19	0.40	correspondence with Upward Construction and Construction photography. Review of construction photography documenting water damage
Jason Eckford	8-Jan-19	1.40	Driving to 2791 Highview Place to visit property in accordance with insurance policy.
Jason Eckford	8-Jan-19	0.10	Email correspondence with Evan Powroznik
Jason Eckford	9-Jan-19	0.60	Meeting with Michael Upward and Upward Construction
Jason Eckford	10-Jan-19	0.70	Review of insurance quotes, phonecall with S&S Insurance to obtain updated quotes
Jason Eckford	11-Jan-19	0.30	Email correspondence with Upward Construction
Jason Eckford	14-Jan-19	0.70	Preparing Receiver Certificate; preparing documents for transfer of funds; payment of retainer
Jason Eckford	14-Jan-19	0.20	Email correspondence with S&S insurance regarding updated policy for 2791 highview place
Jason Eckford	14-Jan-19	0.30	Determining requirements to transfer funds into PE Consulting, phone call with Lance Williams
Jason Eckford	15-Jan-19	0.20	Email correspondence with S&S insurance regarding updated policy for 2791 highview place
Jason Eckford	15-Jan-19	0.30	Review of email from Evan Powroznik; review of Fortis and Telus bill; authorizing payment of Fortis bill
Jason Eckford	29-Jan-19	2.70	Round trip driving to 2791 Highview Place; meeting with Matej of Upward Construction; meeting Telus for installation of landline required for alarm system connectivity.

Person	Date	Hours	Description
Jason Eckford	5-Feb-19	0.40	Correspondence with prior trustee, repo.com and bailiffs regarding the insurance of the BMW X5 for sale
Jason Eckford	6-Feb-19	1.20	Review of PE Consulting financial compiled by the prior trustee; investigation for funds from Mary Yang to PE Consulting to determine if funding was for the purchase of the BMW
Jason Eckford	7-Feb-19	1.40	Correspondence with bailiff and meeting with insurance broker regarding existing insurance on BMW X5, cancellation and creation of a new policy
Jason Eckford	7-Feb-19	2.20	Insurance policy for 2791 Highview place: Correspondence with Insurance broker, review of Binder and Insurance Policy, identifying variances and required changes to the policy.
Jason Eckford	8-Feb-19	0.30	Meeting with G-Force to retrieve garage access remote
Jason Eckford	14-Feb-19	0.20	Correspondence with S&S Insurance re insurance policy
Jason Eckford	14-Feb-19	0.40	Meeting with ICBC broker to cancel BMW Insurance and obtain refund
Jason Eckford	19-Feb-19	0.40	Review of Upward Construction billing and progress reports on 2791 Highview Place
Jason Eckford	19-Feb-19	0.30	Email / Phone communication re security and insurance for 2791 highview.
Jason Eckford	22-Feb-19	0.30	Email / Phone communication re security and insurance for 2791 highview.
Jason Eckford	28-Feb-19	0.10	Email correspondence w/ Evan Powroznik at G-Force
Jason Eckford	7-Mar-19	0.20	Review of construction billing and progress
Jason Eckford	12-Mar-19	0.40	Call with CRA re: GST Registration
Jason Eckford	19-Mar-19	2.60	Correspondence and review of insurance agreement from insurance broker for 2791 Highview place; correspondence with BC Hydro re: continuation of services for 2791 Highview place
Jason Eckford	28-Mar-19	0.40	Review of bills received related to 2791 highview place; correspondence with BC Hydro for the same matter.
Jason Eckford	4-Apr-19	1.80	Email correspondence and phone call with BC hydro; email correspondence with Genesis security; review of invoices received; review of documents received and correspondence re insurance.
Jason Eckford	12-Apr-19	0.40	Email correspondence with insurance broker; review of most recent turn of the policy
Jason Eckford	15-Apr-19	0.60	Review of insurance documents received and correspondence with S&S Insurance for the same.
Jason Eckford	16-Apr-19	0.60	Correspondence with Upward Construction; review of invoice and supporting documentation, direction to pay
Jason Eckford	18-Apr-19	3.80	Review of construction status documentation and correspondence with Matthew Metz prior to site visit; site visit at 2791 Highview place with Matthew Metz, Leo and Michael Upward re current status of construction.
Jason Eckford	25-Apr-19	0.60	Email correspondence with contractor, review of invoices and supporting documentation for payment.
Jason Eckford	13-May-19	0.70	Review of Upward Construction invoice and security invoice, review of Upward Construction support, correspondence with H. Palmer for the same and direction to pay.
Jason Eckford	14-May-19	0.30	Phone call and email correspondence with S&S insurance
Jason Eckford	24-May-19	2.40	Receiving call from Genesis Security alerting to alarm trigger at 4:30am; round trip driving to 2791 Highview Place to perform sitevisit due to alarm trigger; performing site visit; email and phone correspondence with Upward Construction re: alarm trigger.
Jason Eckford		46.70	
Marcos Souza	18-Dec-18	0.90	contacting the following companies - Telus; Long Do; City of West Vancouver(utilities); Fortis BC -to notify them of the appointment as Receiver for PE Consulting Ltd. and to change the billing address.
Marcos Souza	19-Dec-18	0.80	Set up Receiver Trustee on Ascend; arrange opening bank account and Ascend set up.
Marcos Souza	21-Dec-18	0.40	contacting Repo to notify them of the appointment as Receiver for PE Consulting Ltd. and to change the billing address; processing payment.

Person	Date	Hours	Description
Marcos Souza	14-Jan-19	1.40	Prepare and arrange wire transfer to Upward Construction; banking - arrange transfer of funds from Yeng Estate bank account to PE Consulting bank account; accounting.
Marcos Souza	15-Jan-19	0.60	Call/email to Fortis BC - redirection of email.
Marcos Souza	16-Jan-19	0.60	Title look up for: 2791 Highview Place, West Vancouver, BC
Marcos Souza	18-Jan-19	0.40	Phone call to Telus - phone line.
Marcos Souza	21-Jan-19	1.40	Phone call to Telus to set up new phone service line at 2791 Highview Pl in West Vancouver, BC; Email requested business and Receiver information to Telus; set up time for installation.
Marcos Souza	23-Jan-19	0.60	Processing payable; accounting.
Marcos Souza	25-Jan-19	0.60	Phone call to Telus; email information requested to install phone line at 2791 Highview Pl.; schedule installation.
Marcos Souza	29-Jan-19	0.20	Contacted Repo.com for change of vehicle price.
Marcos Souza	20-Feb-19	0.60	Bank reconciliation for the month of Jan 2019.
Marcos Souza	27-Feb-19	0.60	Accounting; processing payable.
Marcos Souza	11-Mar-19	0.90	Preparing form to CRA request of Business and GST number; filing.
Marcos Souza	21-Mar-19	0.70	Bank reconciliation for the month of Feb 2019; call to Jason E., information about payment details.
Marcos Souza	25-Mar-19	0.80	Accounting; banking/deposit; filing.
Marcos Souza	28-Mar-19	0.60	Processing payables; accounting.
Marcos Souza	3-Apr-19	0.60	Banking/deposit.
Marcos Souza	5-Apr-19	0.80	Processing payables; accounting; forward title search info to Jason.
Marcos Souza	16-Apr-19	0.80	Accounting; processing payables; arranging courier.
Marcos Souza	24-Apr-19	0.80	Updating list of creditors; filing.
Marcos Souza	26-Apr-19	0.60	Accounting; processing payables.
Marcos Souza	10-May-19	0.60	Bank reconciliation for the month of April 2019.
Marcos Souza	13-May-19	0.60	Processing payables; accounting.
Marcos Souza	27-May-19	0.20	Reconcile bank account balance with ABR report as April 30, 2019; file annual bank report 2019.
Marcos Souza		17.10	
Total		107.70	



PE Consulting Ltd.
Expense Details for September 28, 2019 to May 31, 2019
Invoice #CA12C500003835 dated 04 June 2019

Person/Expense	Date	Amount	Description
Jason Eckford	16-Jan-19	64.52	Telecom: Purchase of lockbox for 2791 Highview Place and 3 copies of the front door key made.
Jason Eckford		64.52	
Marcos Souza	17-Jan-19	27.26	Title search for PE Consulting Ltd. - 2791 Highview Place, West Vancouver, BC.
Marcos Souza	25-Mar-19	9.80	Title Search request - 4343 West 12th Avenue, Vancouver - PID 012-584-100 - Jizhe (Mary) Yang
Marcos Souza		37.06	
Total		101.58	



PE Consulting Ltd.

Time Details for June 1, 2019 to September 10, 2019

Invoice #CA12C500004183 dated 13 September 2019

Person	Date	Hours	Description
Holly Palmer	3-Jun-19	0.30	Review status update, carpet options, and reply to Winston, review emails re insurance.
Holly Palmer	4-Jun-19	0.70	Review invoices and write off amounts, review letter to GP re fees, review multivista images.
Holly Palmer	5-Jun-19	0.80	Finish review of letter and amendments to GP, send to Cassels.
Holly Palmer	6-Jun-19	0.10	Final review of letter to GP re fees and respond to Cassels.
Holly Palmer	10-Jun-19	0.30	Review upward update, invoice and instructions.
Holly Palmer	12-Jun-19	0.50	Attend to alarm code issue, call genesis, call Upward.
Holly Palmer	14-Jun-19	0.50	Update with Upward and sorting out alarm triggers.
Holly Palmer	19-Jun-19	0.50	Update with Upward, review insurance, review outstanding alarm issues.
Holly Palmer	25-Jun-19	0.90	Follow up on alarm issue, update from Upward, disc progress with Fred, review payout calculations.
Holly Palmer	2-Jul-19	0.60	Review of highview progress, review invoicing from Upward, respond to Matej.
Holly Palmer	11-Jul-19	0.20	Review explanation for Upward billings and budget to actuals.
Holly Palmer	15-Jul-19	0.20	Review progress on house with Upward and send update to Inspector.
Holly Palmer	16-Jul-19	0.20	Emails with Matej and FD re timing of completion of construction on highview.
Holly Palmer	17-Jul-19	0.30	Review R&D and JE's for PE receivership and send to Inspector.
Holly Palmer	29-Jul-19	0.30	Review updated accounts from Former Receiver and discussion with counsel.
Holly Palmer	30-Jul-19	0.20	Review of update from Upward on house construction.
Holly Palmer	31-Jul-19	0.50	initial review of lengthy Former Receiver fee materials and corresp with counsel.
Holly Palmer	1-Aug-19	1.10	Review of lengthy Former Receiver fee materials and corresp with counsel.
Holly Palmer	12-Aug-19	1.20	Review GFORCE fee support in detail and prepare response for counsel's review, update on house restoration with Upward.
Holly Palmer	13-Aug-19	0.50	Call with legal counsel re GFORCE fees and response, disc with JE re annual filings and respond to GP.
Holly Palmer	14-Aug-19	0.20	Review and sign cheques, call with Upward.
Holly Palmer	15-Aug-19	2.40	Review Upward invoice and budget to actual results, long email to counsel re Former Receiver's report and comments on time.
Holly Palmer	21-Aug-19	3.30	Attend Highview for final house inspection and discussion on finishing items and staging, call with Inspector and counsel re staging and sale options, email with Leo/Sophia re sale of property.
Holly Palmer	23-Aug-19	0.50	Call with Sophia/Leo re staging and house price, review of MLS listings and quotes from Sophia, follow up with Upward on status of final items on house.
Holly Palmer	26-Aug-19	0.80	Call with counsel re construction of house and house sale, and response to former Receiver's fee application.
Holly Palmer	27-Aug-19	0.60	Review and discuss annual filings, staging quotes and costs and borrowing charge requirements.
Holly Palmer	28-Aug-19	1.50	Instructions to Upward re additional quotes, drafting receivers report.



Person	Date	Hours	Description
Holly Palmer	29-Aug-19	1.50	Email with Winston re final city inspection, drafting receiver's report.
Holly Palmer	3-Sep-19	0.40	Email to Fred re quote approval, review issues with annual filing.
Holly Palmer	4-Sep-19	0.40	Review summary of all staging quotes and send to Inspector for approval.
Holly Palmer	5-Sep-19	0.60	Select staging company and initiate staging with Leo/HomeyHome, Review of email from GP re Former Receivers application materials and email from FD, reply to Leo re details for contract, receivers report.
Holly Palmer	6-Sep-19	1.70	Confirm progress on house is complete for staging, provide various pieces of info to real estate agents for sale, receivers report.
Holly Palmer		23.80	
Jason Eckford	6-Jun-19	0.90	Review of letter by receiver drafted by cassels; correspondence with S&S Insurance re: house insurance.
Jason Eckford	10-Jun-19	1.80	Correspondence with S&S insurance re: Insurance refund; review of documents for the same; review of May invoice and reconciliation to supporting documents; correspondence with Upward & status update; correspondence re: alarm triggers.
Jason Eckford	17-Jun-19	0.30	Review of insurance email and support received; processing for approval and payment.
Jason Eckford	18-Jun-19	0.70	Phone call with Matej of Upward and alarm contractor re: alarm trigger issues; phonecall with Genesis and updating authorized individuals with Genesis Security for the same.
Jason Eckford	16-Jul-19	0.80	Review of June billing and 2791 Highview status update; reconciliation of supporting documents to invoices; renovation budget to actual for all invoices received; direction to pay invoice.
Jason Eckford	23-Jul-19	1.40	Return driving to 2791 Highview Place to meet with Upward Construction and tour the house to view progress.
Jason Eckford	15-Aug-19	2.80	Review of Upward Construction invoice, direction to pay; review of annual filing requirements, discussion with M. Souza and H. Palmer for the same; review of form to provide to BC Service Registry; Review of correspondence from S. Evans, review of bank statements for the same, correspondence with BMO for the same.
Jason Eckford	20-Aug-19	0.60	Review of bank account balances, expected future expenditure and borrowing requirements; follow-up on status of Receiver's certificate with Service BC and filing requirements.
Jason Eckford	22-Aug-19	0.30	Corresponding with realtors & H. Palmer re: sale of the house, setting up a meeting.
Jason Eckford	23-Aug-19	0.90	Phone call with Realtors re: 2791 highview place, discussion with H. Palmer for the same.
Jason Eckford	27-Aug-19	5.30	Email and phone correspondence with city of West Vancouver re: property taxes and utilities; completion of documents for city of West Vancouver; review of invoices and discussion with H. Palmer for the same; direction to pay invoices; correspondence with Upward re: estimated fees to be incurred moving forward; preparation of estimated distribution analysis and comparison to prior analysis, correspondence with H. Palmer for the same.
Jason Eckford	29-Aug-19	3.70	Correspondence with M. Souza re: status of annual filings; review of email correspondence from the BC Registry and phone call with them for the same; providing required documents to BC Registry; review of staging quotes for Highview Place; phone call with realtor L. Zheng for the same; preparation of staging option analysis and discussion with H. Palmer for the same; review of emails from and correspondence with Upward construction.
Jason Eckford	3-Sep-19	0.30	Phone call with BC Registry, discussion with M. Souza re: payment.
Jason Eckford	4-Sep-19	0.90	Staging analysis, review of Upward quotes, discussion with H. Palmer for the same; drafting of correspondence to F. Diamondstone.



Person	Date	Hours	Description
Jason Eckford	6-Sep-19	0.80	Phone call with BC Registry & cheque trace for the same; correspondence with Realtors and obtaining documents to provide to them re: listing and staging property.
Jason Eckford		21.50	
Marcos Souza	6-Jun-19	0.30	General filing - bank statements, GST returns and R&D/AP back up.
Marcos Souza	10-Jun-19	0.60	Accounting; banking/deposit.
Marcos Souza	11-Jun-19	0.80	Accounting; processing payments; arranging courier.
Marcos Souza	12-Jun-19	0.60	Prepared bank reconciliation for the month of May 2019.
Marcos Souza	17-Jun-19	0.80	Accounting; processing payables.
Marcos Souza	24-Jun-19	0.60	Accounting; processing payment of invoice.
Marcos Souza	15-Jul-19	0.90	Accounting; processing payables.
Marcos Souza	17-Jul-19	0.60	Accounting; processing payables.
Marcos Souza	25-Jul-19	0.60	Preparing bank reconciliation for the month of June 2019; filing.
Marcos Souza	14-Aug-19	1.30	BC online search; Call to BC Registry Services; Prepared Form 7 - Receiver and Receiver Manager appointment; arranging courier.
Marcos Souza	16-Aug-19	0.80	Bank reconciliation for the month of July 2019.
Marcos Souza	19-Aug-19	0.80	Accounting; Processing payables.
Marcos Souza	28-Aug-19	0.80	Accounting; banking/payables.
Marcos Souza	29-Aug-19	0.60	Call to BC online service; Re: follow up regarding Form 7- substitute trustee.
Marcos Souza	3-Sep-19	0.90	Update claims register; data entry in Ascend; email information to BC online as requested to process payment.
Marcos Souza		11.00	
Total		56.30	



PE Consulting Ltd.

Time Details from September 11, 2019 to September 27, 2019

Invoice #CA12C500004259 dated October 3, 2019

Person	Date	Hours	Description
Holly Palmer	9-Sep-19	3.2	Review staging contract and invoice and execute, draft receivers report, review of email from Sophia with timing and house sale stats and respond, review of application materials re Former Receiver fees, draft comments for counsel review
Holly Palmer	10-Sep-19	2.2	Review invoicing, drafting receivers report, review several listing documents and correspondence with Sophia.
Holly Palmer	11-Sep-19	2.3	Receiver's report, emails with Sophia, call with counsel re sale, review of tax filings, update with team.
Holly Palmer	12-Sep-19	0.1	Sign cheques and review Upward invoice.
Holly Palmer	13-Sep-19	5.4	Drafting receivers' report, call with LW re listing document amendments, review and finalize invoices, update on house with Upward and insurance attendance, emails with real estate agent and review of several listing documents
Holly Palmer	16-Sep-19	3.9	Email re service list, email to Sophia re various changes to listing documents and legal review, emails with Sophia re land registry, review R&D, review of staging pics, changes to MLS document, review resumes for Sophia/Leo for report
Holly Palmer	17-Sep-19	0.8	Signing/reviewing contracts for listings, emails with Sophia,
Holly Palmer	18-Sep-19	0.2	Review virtual tour, email with Sophia, email to FD.
Holly Palmer	19-Sep-19	0.2	Review title search, emails with Sophia re estate agent attendance and open house, review measurements and floor plans.
Holly Palmer	20-Sep-19	0.1	Email with Sophia re offers and procedure.
Holly Palmer	23-Sep-19	0.2	Emails with Inspector re sale of house, review of offers from Sophia and discuss offers with Sophia/PTI, email to counsel re sales documents.
Holly Palmer	24-Sep-19	1.3	Review of various sales documents and sign offer forms, discussions with Sophia.
Holly Palmer	25-Sep-19	0.3	Emails with Upward re sign, sale and invoice.
Holly Palmer		20.2	
Jason Eckford	9-Sep-19	0.9	Correspondence with realtor, review of staging agreement and supporting documents; correspondence with H. Palmer for the same; providing signed copy to realtors.
Jason Eckford	10-Sep-19	0.7	Review of executed documents and correspondence with realtors re: staging
Jason Eckford	17-Sep-19	0.6	Correspondence with realtors re listing; correspondence with BC Service Registry re: annual reports
Jason Eckford	20-Sep-19	1.8	Correspondence with realtors, correspondence with Upward re: documents to provide to realtors; annual report filings
Jason Eckford	23-Sep-19	0.6	Review of sale documents; phone call with BC land and title for the same
Jason Eckford		4.6	
Marcos Souza	9-Sep-19	0.4	General filing - bank statements, GST returns and R&D/AP back up.
Marcos Souza	11-Sep-19	0.8	Accounting; banking/deposit.
Marcos Souza	13-Sep-19	0.6	Accounting; processing payments; arranging courier.
Marcos Souza		1.8	
Total		26.6	