



This is Affidavit #1 of
H. Lance Williams, 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, **H. Lance Williams**, lawyer, of 2200 – 885 West Georgia Street, Vancouver, British Columbia, SWEAR THAT:

1. I am a partner at Cassels Brock & Blackwell LLP ("**CBB**"), counsel for Ernst & Young Inc. ("**EYI**") in its capacity as the court appointed receiver (the "**Receiver**") of PE Consulting Ltd. As such, I 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 CBB that has had primary carriage of this proceeding.
3. Attached hereto and marked as indicated are the following Exhibits (together, the "**Invoices**" or the "**CBB Accounts**");

Exhibit	Invoice Number	Invoice Date	Amount
"A"	2058589	November 6, 2018	\$2,205.85
"B"	2062612	December 13, 2018	\$2,077.05
"C"	2064248	December 31, 2018	\$1,079.68
"D"	2071666	March 11, 2019	\$235.20

Exhibit	Invoice Number	Invoice Date	Amount
"E"	2079942	June 12, 2019	\$627.77
"F"	2083256	July 16, 2019	\$949.21
"G"	2085550	August 14, 2019	\$933.53
"H"	2087150	September 6, 2019	\$2,283.68
"I"	2090804	October 10, 2019	\$6,861.68
TOTAL:			\$17,253.65

4. As detailed in the Invoices, from September 18, 2018 to September 30, 2019, CBB's invoiced fees amounted to \$15,333.25 and CBB incurred and invoiced for disbursements in the amount of \$71.75 and taxes in the amount of \$1,848.65 for a total of \$17,253.65.

5. The fees set out in the Invoices are calculated on the basis of the hours spent by CBB personnel, multiplied by the applicable standard hourly rates charged by CBB. The total time comprised in the Invoices is 41.1 hours at an average hourly rate of \$373.07 per hour ($\$15,333.25 \div 41.1$). To the best of my knowledge, information and belief, those hourly rates are consistent with those charged by other law firms for work of a similar nature in Vancouver, B.C.

6. This matter was primarily directed by the following counsel:

- (a) **H. Lance Williams.** I have been a member of the CBB insolvency group since joining the firm as a partner in March, 2017. Prior to joining CBB, I was a member of the DLA Piper (Canada) LLP ("**DLAP**") insolvency group since joining DLAP as an associate in 2008. I became a partner of DLAP in 2014, and continued practicing in the DLAP insolvency group until joining CBB. I was called to the bars of Alberta and Saskatchewan in 2007, British Columbia in 2008, and Yukon in 2015. I practice primarily in the areas of commercial insolvency, including on numerous complex restructuring and receivership matters. I am listed in the Best Lawyers in Canada for insolvency and restructuring and the Canadian Legal Lexpert Directory for Financial Restructuring – Insolvency Litigation and Financial Restructuring – Financial Restructuring. I am also a member of the British Columbia Model Order Committee, have published several publications on complex restructuring matters and previously taught insolvency law at the University of British Columbia law school. Attached hereto and

marked as **Exhibit "J"** to this my Affidavit is a true copy of my *curriculum vitae* maintained by CBB.

- (b) **Jared Enns.** Jared Enns joined CBB as an associate in May, 2017 and is a member of CBB's Advocacy and Restructuring and Insolvency groups. Jared's commercial litigation practice focuses on commercial lease disputes, shareholder and transactional litigation, contractual disputes and tort claims. His insolvency practice focuses on bankruptcy proceedings, receiverships and commercial restructuring. Prior to joining Cassels Brock, Jared practiced at a Winnipeg-based firm and at a large, international firm in Vancouver. He has broad litigation experience, having appeared before the British Columbia Supreme Court, the Manitoba Court of Queen's Bench, the Manitoba Court of Appeal, and the Alberta Court of Appeal. Attached hereto and marked as **Exhibit "K"** to this my Affidavit is a true copy of Jared's *curriculum vitae* maintained by CBB.

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 accounts of CBB and do verily believe that:

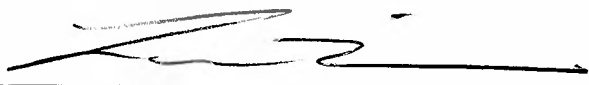
- (a) CBB's professional fees and disbursements have been properly incurred and are fair and reasonable in the circumstances;
- (b) the work completed by CBB was delegated to the appropriate professionals in CBB with the appropriate seniority and appropriate hourly rates;
- (c) CBB's fees in this matter are consistent with the fees charged by similar firms with the capacity to handle a file of comparable size and complexity;

- (d) the Invoices were provided to the Receiver when rendered, and all have been approved by the Receiver; and
- (e) the services were performed by CBB in a prudent and economical manner.

9. I make this affidavit expressly for the purposes of the Receiver's application to approve its accounts and the CBB Accounts, and for no other purpose. In particular, nothing herein is a waiver of solicitor-client privilege by the Receiver.

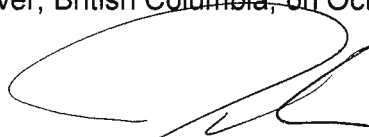
SWORN BEFORE ME at Vancouver,
British Columbia, on October 15, 2019.


A Commissioner for taking Affidavits for
British Columbia


H. LANCE WILLIAMS

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 the Affidavit #1 of
H. Lance Williams 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 series of loops and a final horizontal stroke.

A Commissioner for taking Affidavits in the
Province of British Columbia



CASSELS BROCK

ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: MICHELLE GRANT

Date: 11/06/18
Our File #: 025522-00017
Invoice #: 2058589
HST/GST #: R121379572
PST - BC #: 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 10/31/18

Date		Description	Hours
09/18/18	HLW	Call with M. Grant regarding matter and mandate;	0.10
10/19/18	HLW	Drafting revisions and comments to receivership order and sending same;	1.80
10/22/18	HLW	Drafting revisions to form of order; telephone call with M. Grant regarding same; correspondence with counsel to applicant;	2.00

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	3.90	505.00	1,969.50
Our Fee			1,969.50
GST on Fees			98.48
PST on Fees			137.87
Total Tax on Fees			236.35

Total Fees & Tax CAD **2,205.85**

This is our account herein
Cassels Brock & Blackwell LLP

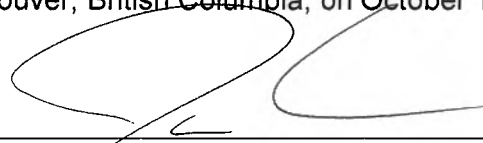

H. Lance Williams
E&OE

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

Cassels Brock & Blackwell LLP

Suite 2200, HSBC Building, 885 West Georgia Street, Vancouver, BC Canada V6C 3E8
Tel: 604.691.6100 Fax: 604.691.6120 www.casselsbrock.com

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



A Commissioner for taking Affidavits in the
Province of British Columbia



ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: MICHELLE GRANT

Date: 12/13/18
Our File #: 025522-00017
Invoice #: 2062612
HST/GST #: R121379572
PST - BC #: 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 11/30/18

Date		Description	Hours
11/18/18	HLW	Review of materials for application;	0.40
11/19/18	HLW	Preparation for and attendance in BC Supreme Court for hearing of application; telephone calls with various parties;	1.20
11/21/18	SUD	Preparing electronic pleadings file for the bankruptcy and receivership action regarding Jizhe Yang and PE Consulting Ltd. (No. B-180368);	0.50
11/23/18	HLW	Telephone call with counsel for applicant creditor; preparation for and attendance in Supreme Court of British Columbia for hearing of application to appoint receiver;	1.80

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	3.40	505.00	1,717.00
Sue Danielisz	0.50	275.00	137.50
Our Fee			1,854.50
GST on Fees			92.73
PST on Fees			129.82
Total Tax on Fees			222.55
Total Fees & Tax		CAD	<u>2,077.05</u>

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

Cassels Brock & Blackwell LLP

Suite 2200, HSBC Building, 885 West Georgia Street, Vancouver, BC Canada V6C 3E8
Tel: 604.691.6100 Fax: 604.691.6120 www.casselsbrock.com



-2-

This is our account herein
Cassels Brock & Blackwell LLP

A handwritten signature in black ink, appearing to read "H. Lance Williams", written over a horizontal line.

H. Lance Williams
E&OE

This is **Exhibit "C"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

A handwritten signature in black ink, consisting of a large, stylized 'S' or 'C' shape followed by a horizontal line.

A Commissioner for taking Affidavits in the
Province of British Columbia



ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: MICHELLE GRANT

Date: 12/31/18
Our File #: 025522-00017
Invoice #: 2064248
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 12/31/18

Date		Description	Hours
12/07/18	HLW	Correspondence with counsel to former trustee regarding terms of order;	0.30
12/10/18	HLW	Preparation for and attending in BC Supreme Court for hearing of application to replace receiver;	1.30
12/10/18	SUD	Retrieve legislation under the Bankruptcy and Insolvency Act for court hearing;	0.20
12/20/18	HLW	Telephone call with M. Grant regarding mould;	0.20

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	1.80	505.00	909.00
Sue Danielisz	0.20	275.00	55.00

Our Fee 964.00

GST on Fees 48.20

PST on Fees 67.48

Total Tax on Fees 115.68

Total Fees & Tax CAD 1,079.68

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

Cassels Brock & Blackwell LLP

Suite 2200, HSBC Building, 885 West Georgia Street, Vancouver, BC Canada V6C 3E8
Tel: 604.691.6100 Fax: 604.691.6120 www.casselsbrock.com



-2-

This is our account herein
Cassels Brock & Blackwell LLP

A handwritten signature in black ink, appearing to read "H. Lance Williams", is written over a horizontal line.

H. Lance Williams
E&OE

This is **Exhibit "D"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

A handwritten signature in black ink, consisting of a large, stylized 'S' or 'Z' shape with a horizontal line extending to the right.

A Commissioner for taking Affidavits in the
Province of British Columbia

CASSELS BROCK

LAW FIRM

ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: MICHELLE GRANT

Date: 03/11/19
Our File #: 025522-00017
Invoice #: 2071666
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

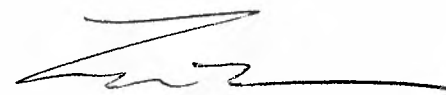
TO PROFESSIONAL SERVICES RENDERED up to and including 02/28/19

Date		Description	Hours
01/07/19	HLW	Telephone call with M. Grant regarding status;	0.40

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	0.40	525.00	210.00
Our Fee			210.00
GST on Fees			10.50
PST on Fees			14.70
Total Tax on Fees			25.20
Total Fees & Tax		CAD	<u>235.20</u>

This is our account herein
Cassels Brock & Blackwell LLP



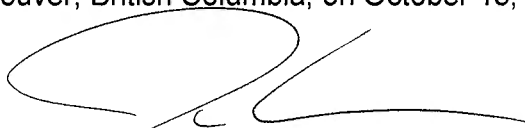
H. Lance Williams
E&OE

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

Cassels Brock & Blackwell LLP

Suite 2200, HSBC Building, 885 West Georgia Street, Vancouver, BC Canada V6C 3E8
Tel: 604.691.6100 Fax: 604.691.6120 www.casselsbrock.com

This is **Exhibit "E"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

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A Commissioner for taking Affidavits in the
Province of British Columbia



ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: HOLLY PALMER

Date: 06/12/19
Our File #: 025522-00017
Invoice #: 2079942
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 05/31/19

Date		Description	Hours
05/01/19	JAE	Meet with L. Williams to discuss issues pertaining to former receiver's accounts;	0.10
05/08/19	HLW	Telephone calls with counsel to former receiver and H. Palmer regarding accounts and process to finalize same;	0.40
05/21/19	HLW	Review of fee approval matters for former receiver and correspondence regarding same;	0.30
05/31/19	HLW	Review of former receiver's invoices, comments from counsel and preparation of correspondence regarding same;	0.30

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	1.00	525.00	525.00
Jared Enns	0.10	355.00	35.50
Our Fee			560.50
GST on Fees			28.03
PST on Fees			39.24
Total Tax on Fees			67.27
Total Fees & Tax		CAD	<u>627.77</u>

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.



-2-

This is our account herein
Cassels Brock & Blackwell LLP

A handwritten signature in black ink, appearing to read 'H. Lance Williams', is written over a horizontal line.

H. Lance Williams
E&OE

This is **Exhibit "F"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

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

A Commissioner for taking Affidavits in the
Province of British Columbia



ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: HOLLY PALMER

Date: 07/16/19
Our File #: 025522-00017
Invoice #: 2083256
HST/GST #: R121379572
PST - BC #: 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 06/30/19

Date		Description	Hours
06/03/19	JAE	Review and revise letter regarding GPGI accounts; meet with L. Williams to discuss same;	0.80
06/04/19	HLW	Review and revisions of letter to former receiver;	0.30
06/05/19	HLW	Preparation of letter regarding accounts;	0.20
06/06/19	JAE	Review and revise letter regarding GPGI accounts to incorporate comments from H. Palmer; correspondence to and from H. Palmer regarding same; email to F. Diamondstone and G. Plottel regarding draft letters regarding GPGI accounts;	0.50
06/10/19	HLW	Telephone call with counsel to former trustee;	0.10
06/25/19	JAE	Telephone call with Holly Palmer to discuss timeline for Former Trustee to provide response to concerns with accounts.	0.20

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	0.60	525.00	315.00
Jared Enns	1.50	355.00	532.50
Our Fee			847.50
GST on Fees			42.38
PST on Fees			59.33
Total Tax on Fees			101.71
Total Fees & Tax		CAD	<u>949.21</u>

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.



-2-

This is our account herein
Cassels Brock & Blackwell LLP

H. Lance Williams
E&OE

This is **Exhibit "G"** referred to in the Affidavit #1 of
H. Lance Williams 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 in the
Province of British Columbia

ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: HOLLY PALMER

Date: 08/14/19
Our File #: 025522-00017
Invoice #: 2085550
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 07/31/19

Date		Description	Hours
07/02/19	JAE	Letter to D. Fitzpatrick;	0.20
07/02/19	HLW	Review of letter to receiver demanding accounting;	0.10
07/12/19	JAE	Meet with L. Williams to discuss outstanding accounts of former receiver; draft correspondence to D. Fitzpatrick; telephone call with Receiver to discuss correspondence and commencement of application;	0.30
07/18/19	JAE	Attend to various matters pertaining to scheduling former receiver's taxation application;	0.70
07/22/19	JAE	Prepare for and attend pre-hearing conference before the Registrar.	1.00

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>	
H. Lance Williams	0.10	525.00	52.50	
Jared Enns	2.20	355.00	781.00	
Our Fee				833.50
GST on Fees			41.68	
PST on Fees			58.35	
Total Tax on Fees				100.03
Total Fees & Tax			CAD	<u>933.53</u>

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

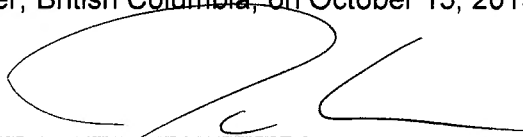
-2-

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Cassels Brock & Blackwell LLP



H. Lance Williams
E&OE

This is **Exhibit "H"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

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A Commissioner for taking Affidavits in the
Province of British Columbia

ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: HOLLY PALMER

Date: 09/06/19
Our File #: 025522-00017
Invoice #: 2087150
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 08/31/19

Date		Description	Hours
08/02/19	JAE	Review affidavit in support of GPGI Invoices and Burns Fitzpatrick Invoices; telephone call with H. Palmer to discuss affidavit material and proposed response, as well as issues pertaining to proposed s. 38 application, and form of release re: Cathy Zhu; telephone call with G. Plottel to discuss issues arising from the GPGI Invoices;	1.20
08/20/19	JAE	Telephone call with Receiver to discuss Former Receiver's Report and response thereto;	0.60
08/26/19	HLW	Review of matters relating to house sale;	0.30
08/30/19	JAE	Review First Report of the Former Receiver; draft responding affidavit of the Receiver.	3.50

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
H. Lance Williams	0.30	525.00	157.50
Jared Enns	5.30	355.00	1,881.50

Our Fee 2,039.00

GST on Fees 101.95

PST on Fees 142.73

Total Tax on Fees 244.68

Total Fees & Tax CAD 2,283.68

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.



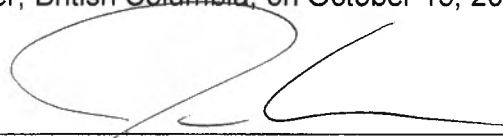
-2-

This is our account herein
Cassels Brock & Blackwell LLP

A handwritten signature in black ink, appearing to read "H. Lance Williams". The signature is written in a cursive, flowing style.

H. Lance Williams
E&OE

This is **Exhibit "I"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

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A Commissioner for taking Affidavits in the
Province of British Columbia

ERNST & YOUNG INC.
700 WEST GEORGIA STREET
VANCOUVER, BC V7Y 1C7

ATTN: HOLLY PALMER

Date: 10/10/19
Our File #: 025522-00017
Invoice #: 2090804
HST/GST #: R121379572
PST - BC # 1012-5078

Re: PE Consulting Ltd.

TO PROFESSIONAL SERVICES RENDERED up to and including 09/30/19

Date		Description	Hours
09/03/19	JAE	Continue drafting responding affidavit of the Receiver;	4.90
09/05/19	FOF	Review and edit affidavit;	1.60
09/10/19	JAE	Review application of Former Receiver and Former Receiver's counsel for approval of accounts; review applicable legal principles related to the relief sought; telephone call with the Receiver to discuss response to Former Receiver's application and to provide comments on the relief sought therein; commence drafting application response of the Receiver;	3.10
09/12/19	JAE	Review application material served by the Former Receiver and its counsel; research applicable principles regarding the passing of the Former Receiver's accounts; draft application response;	2.00
09/13/19	JAE	Continue drafting application response material; review Former Receiver's Report and affidavit material; review and revise application response and affidavit of Receiver;	1.10
09/13/19	HLW	Receipt and review of listing documents and necessary amendments to same; drafting schedules;	1.60
09/15/19	HLW	Review and drafting materials regarding sale agreement and necessary amendments;	0.60
09/17/19	HLW	Telephone call with Receiver regarding extension of borrowings and related matters;	0.20
09/20/19	JAE	Review and revise application response of the Receiver; review and revise affidavit of the Receiver;	1.40
09/20/19	HLW	Telephone call with receiver regarding sale matters;	0.30
09/23/19	FOF	Review application response;	2.00

Accounts are due when rendered. Pursuant to the Solicitors' Act, interest will be charged on any unpaid balance of this account from one month after the date rendered, at the rate of 1.30 % per annum until paid.

-2-

Date		Description	Hours
09/23/19	SUD	Prepare service list regarding PE Consulting Ltd.;	0.30
09/23/19	HLW	Addressing sale matters;	0.20
09/24/19	HLW	Review and correspondence regarding house sale.	0.50

Time Summary

<u>Timekeeper</u>	<u>Hours</u>	<u>Rate</u>	<u>Fees</u>
Forrest Finn	3.60	175.00	630.00
H. Lance Williams	3.40	525.00	1,785.00
Jared Enns	12.50	285.42	3,567.75
Sue Danielisz	0.30	240.00	72.00
Our Fee			6,054.75
GST on Fees			302.74
PST on Fees			423.83
Total Tax on Fees			726.57

Total Fees and Tax **6,781.32**

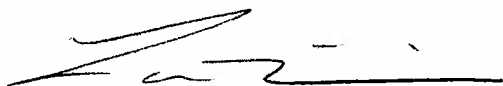
Taxable Disbursements

Copies	71.75
Total Taxable Disbursements	71.75
GST on Disbursements	3.59
PST on Disbursements	5.02
Total Tax on Disbursements	8.61

Total Disbursements and Tax **80.36**

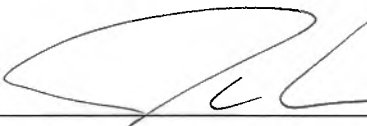
Total Fees, Disbursements & Tax **CAD 6,861.68**

This is our account herein
Cassels Brock & Blackwell LLP



H. Lance Williams
E&OE

This is **Exhibit "J"** referred to in the Affidavit #1 of
H. Lance Williams 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 'L'.

A Commissioner for taking Affidavits in the
Province of British Columbia

Date: October 15, 2019



Lance Williams

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Vancouver

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885 West Georgia Street
Vancouver, BC
Canada
V6C 3E8

Lance Williams is a partner in the Restructuring & Insolvency and Financial Services Groups. Lance has been involved in numerous significant insolvency files and commercial finance transactions in multiple jurisdictions.

Commercial Insolvency

Specializing in the area of commercial insolvency, Lance's practice includes advising and representing trustees, debtors, directors and creditors on insolvency and restructuring issues including debt restructuring, corporate reorganizations, loan workouts, fraudulent preference actions, foreclosures, bankruptcies, and receiverships. Lance is frequently involved in proceedings pursuant to the *Companies' Creditors Arrangement Act* and the *Bankruptcy and Insolvency Act* and has particular experience regarding restructurings involving: technology and intellectual property, mining, forestry, cannabis, oil and gas, retail operations, real estate and agriculture. Lance has acted on numerous cross-border and multi-jurisdictional restructurings.

Commercial Finance

Lance often advises borrowers and lenders on commercial finance transactions, including acting for major financial institutions, mezzanine lenders and distressed lenders on ABL, real estate-back and syndicated loans.

As a member of the bars of British Columbia, Alberta, Saskatchewan and Yukon, Lance regularly advises clients on multi-jurisdictional matters and frequently appears in the courts of British Columbia, Alberta, Saskatchewan and the Yukon.

Representative Experience

- Co-counsel to Walter Canada Energy Holdings, Inc. in its restructuring under the *Companies' Creditors Arrangement Act*
- Canadian counsel to the court-appointed liquidator in world-wide liquidation and asset tracing proceedings with proceedings in Australia, Hong Kong, London and the Cayman Islands
- Counsel to a national coffee retailer and roaster in its successful restructuring, reorganization and recapitalization
- Counsel to a prominent glass design manufacturer in its reorganization and integration into a prominent international manufacture

- Counsel to the Government of the Northwest Territories in relation to the restructuring of North American Tungsten Corporation Ltd., a major tungsten mining operation in the Northwest Territories and Yukon
- Counsel to the court-appointed Information Officer of a major gold mining group in a cross-border insolvency pursuant to Part IV of the *Companies' Creditors Arrangement Act*
- Counsel to a major US-based gold mining group in its cross-border insolvency pursuant to Part IV of the *Companies' Creditors Arrangement Act*
- Counsel to the court-appointed Monitor of Yukon Zinc Corporation
- Counsel to the court-appointed Receiver of Maple Leaf Loading, a multi-jurisdictional trucking company
- Counsel for the petitioners, Douglas Channel, in the first Liquefied Natural Gas restructuring in British Columbia

Achievements

- *Canadian Legal Lexpert Directory* 2017 & 2019 (Insolvency & Financial Restructuring - Insolvency Litigation; Insolvency & Financial Restructuring - Financial Restructuring)
- *Lexpert Guide to the Leading US/Canada Cross-Border Corporate Lawyers in Canada* 2017 ("Lawyer to Watch")
- *Lexpert Special Edition - Canadian Litigation Lawyers* 2017
- *The Best Lawyers in Canada* (Insolvency and Financial Restructuring)
- Durward Thomas Prize in Civil Procedure, 2006
- Jason Lang Memorial Scholarship, 2002
- University of Alberta Entrance Scholarship, 2000

Call to the bar

Alberta, 2007 Saskatchewan, 2007 British Columbia, 2008 Yukon, 2015

Associations

- Former Adjunct Professor, University of British Columbia Faculty of Law
- Lecturer, Continuing Legal Education Society of British Columbia
- Member of the Editorial Board of the Banking and Finance Law Review
- Member, Law Society of Alberta
- Member, Law Society of British Columbia

- Member, Law Society of Saskatchewan
- Member, Canadian Bar Association
- Member, Turnaround Management Association
- Member, International Association of Restructuring, Insolvency & Bankruptcy Professionals
- Member, Insolvency Institute of Canada (IIC)

Expertise

Financial Services

Restructuring & Insolvency

This is **Exhibit "K"** referred to in the Affidavit #1 of
H. Lance Williams sworn before me at
Vancouver, British Columbia, on October 15, 2019

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

A Commissioner for taking Affidavits in the
Province of British Columbia

Date: October 15, 2019



Jared Enns

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f: 604 691 6120

Vancouver

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885 West Georgia Street
Vancouver, BC
Canada
V6C 3E8

Jared Enns is an associate in the Vancouver office and is a member of the Restructuring & Insolvency Group. His practice focuses on commercial litigation and restructuring and insolvency.

Jared's commercial litigation practice focuses on commercial lease disputes, shareholder and transactional litigation, contractual disputes and tort claims. His insolvency practice focuses on bankruptcy proceedings, receiverships and commercial restructuring. Prior to joining Cassels Brock, Jared practiced at a Winnipeg-based firm and at a large, international firm in Vancouver. He has broad litigation experience, having appeared before the British Columbia Supreme Court, the Manitoba Court of Queen's Bench and the Manitoba Court of Appeal.

Outside of the office, Jared has devoted significant hours to *pro bono* work, working to further access to justice and LGBT rights within the legal profession and the broader community.

Call to the bar

British Columbia, 2016 Manitoba, 2015

Associations

- Law Society of British Columbia
- Manitoba Bar Association
- Canadian Bar Association

Expertise

Litigation
Restructuring & Insolvency