



This is Affidavit #5 of
Holly Palmer in this case and
was made on December 4, 2020

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, **HOLLY PALMER**, Chartered Insolvency and Restructuring Professional and Receiver-in-bankruptcy, of 700 West Georgia Street, Vancouver, British Columbia, **SWEAR THAT:**

1. I am a Vice President, Transaction Advisory Services, at Ernst & Young Inc. ("**EYI**"), the receiver and receiver manager (in such capacity, the "**Receiver**") of all of the assets, undertakings and property 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 is a copy of the following invoice of EYI in this matter (the "**Invoice**");

Invoice Number	Invoice Date	Amount
CA12C500005762	October 5, 2020	\$17,187.68

4. As detailed in the Invoice, from the period of May 16, 2020 to September 11, 2020, the total of the Receiver's fees was \$11,710.00, plus expenses of \$4,659.22 and sales tax in the amount of \$818.46, for a total amount of \$17,187.68.

HP

5. The incurred fees set out in the Invoice 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 Invoice, relating to the services provided by the officers and employees of the Receiver in relation to the matters dealt with in such accounts, totalled 30.1 at an average hourly rate of \$389.04 per hour ($\$11,710.00 \div 30.1$).

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 Invoice referenced in Exhibit "A".

7. To the best of my knowledge, information and belief, the information contained in the Invoice 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 Invoice 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 Third Report of the Receiver dated December 4, 2020 (the "**Third Receiver's Report**").

10. I have reviewed the Third 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 July 15, 2020 to November 19, 2020 (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 Third Receiver's 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.

14. I am swearing this affidavit via video conference and I am not physically present before the commissioner hereof. In swearing this affidavit, I am advised by the commissioner, and do verily believe, that we have followed the process described in the "Notice to the Profession, the Public and the Media Re: Affidavits for use in Court Proceedings", issued March 27, 2020 by Chief Justice C.E. Hinkson of the Supreme Court of British Columbia.

SWORN BEFORE ME at Vancouver,
British Columbia, on December 4, 2020.

A Commissioner for taking Affidavits for British Columbia


HOLLY PALMER

HP

This is **Exhibit "A"** referred to in **Affidavit #5** of **Holly Palmer** sworn before me at Vancouver, British Columbia, on December 4, 2020.

A Commissioner for taking Affidavits
for British Columbia

HP



Ernst & Young Inc.
Toronto, ON

Invoice

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

Invoice No.: CA12C500005762
Please include this number with payment

Invoice Date: October 05, 2020
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 May 16 to September 11, 2020

	Net	Tax	Rate	Tax Amount	CAD Total
Fee (details attached):	11,710.00	GST	5 %	585.50	12,295.50
Expenses (details attached):	4,659.22	GST	5 %	232.96	4,892.18
	16,369.22			818.46	17,187.68
Invoice summary	16,369.22				
Tax: 5% GST				818.46	
Total:	16,369.22			818.46	17,187.68

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.

HP



PE Consulting Ltd.
Billing Details from May 16 to September 11, 2020
Invoice #CA12C500005762 dated October 5, 2020

Billing Analysis

Client Reference: E-65281384

Staff Name		Hours	Billing Rate	Amount
Holly Palmer	Vice President	17.4	\$475	\$8,265.00
Robert Ferguson	Manager	0.5	\$390	\$195.00
Jason Eckford	Manager	5.4	\$350	\$1,890.00
Marcos Souza	Paraprofessional	6.8	\$200	\$1,360.00
		30.1		\$11,710.00
Add: Expenses (details attached):				4,659.22
				16,369.22
Add: GST (@ 5%)				818.46
TOTAL				\$17,187.68

**PE Consulting Ltd.****Expense Details from May 16 to September 11, 2020****Invoice #CA12C500005762 dated October 5, 2020**

Person/Expense	Date	Amount	Description
Cossette Media Inc	1-Sep-20	\$ 4,612.24	Advertising re the claims process
Cossette Media Inc Total		4,612.24	
Recharges - Creative Dsgn Svcs	31-Jul-20	46.98	Mailout re Creditors packages
Recharges - Creative Dsgn Svcs Total		46.98	
Grand Total		\$ 4,659.22	

HP

cossette média inc.

FACTURE
INVOICE

No : Inv / Fact P763011 Page : 1

ERNST AND YOUNG LLP
222 BAY STREET, P.O. BOX 251
ERNST & YOUNG TOWER, TD CENTER
TORONTO ON M5K 1J7

Auth / Autor :
Ref. Client :
PO# / No BC :
Account / Compte :
Product / Produit : MEDIA ACTIVITY
Agency / Agence :
Camp. : 20 PE Consulting
Reference : 3640/MD/1715
Date : 09/01/20
Due / Échéance : 10/01/20 Rev. #

Attention : FRANCA MAZZULLA

Brand :

Publication	Insert Date	Size/Ad Number	Charges
Number of Insertions			
BRITISH COLUMBIA			

VANCOUVER SUN			

	AUG/20	1	4,612.24
		-----	-----
		1	4,612.24
		-----	-----
Region Total		1	4,612.24
Total Number of Insertions		1	

Sub-total
ONT HARMONIZED TAX on 4,612.24

4,612.24
599.59

Amount Due

5,211.83

Reg. No / N° d'enr. : GST/HST: 718831084 RT0001 Quebec: 1226223017 TQ0001

Cossette Média Inc. / Centre des Services Partagés, 2100, rue Drummond, Montreal, Quebec H3G 1X1
Téléphone : 514-845-2727

CLIENT



This is **Exhibit "B"** referred to in **Affidavit #5** of **Holly Palmer** sworn before me at Vancouver, British Columbia, on December 4, 2020.

A Commissioner for taking Affidavits
for British Columbia

HP


PE Consulting Ltd.
Time Details from May 16 to September 11, 2020
Invoice #CA12C500005762 dated October 5, 2020

Person	Date	Hours	Description
Holly Palmer	19-May-20	0.2	Follow up on CPO process with counsel, emails with counsel re Tian Li bank draft
Holly Palmer	27-May-20	0.2	Emails re Tian Li bank draft and garnishments.
Holly Palmer	16-Jun-20	0.6	Review T&E application materials re Tian Li, consider PE's claim, call with JE.
Holly Palmer	22-Jun-20	0.3	Email and report to Cassels
Holly Palmer	26-Jun-20	0.3	Emails re filing CPO
Holly Palmer	14-Jul-20	1.3	Call with counsel re finalizing report, changes re court process, communications with inspectors, fee approvals.
Holly Palmer	15-Jul-20	2.8	Finalize report, review fee affidavit, meet with counsel to discuss and swear affidavit, update R&D.
Holly Palmer	28-Jul-20	1.2	Call with counsel re hearing, review GFORCE opposition.
Holly Palmer	29-Jul-20	4.2	Hearing and calling into chambers, review GFORCE issues, all with Gary Powroznik re opposition to find a path forward, review changes to orders with counsel, instructions to JE re notices, adverts. website. discuss and review without prejudice email to GFORCE.
Holly Palmer	30-Jul-20	1.1	Review notice to creditors, discuss potential additional creditors, review CPO details.
Holly Palmer	31-Jul-20	0.1	Review mailings
Holly Palmer	12-Aug-20	0.8	Reply to FD re status of tax hearing and discuss with counsel, instruct payments.
Holly Palmer	13-Aug-20	0.2	Call with counsel re GP fees and tax hearing.
Holly Palmer	17-Aug-20	1.1	Call with Jared re Yang tax hearing, PE claims process, discussions with Gary re settlement, email to GP re process.
Holly Palmer	8-Sep-20	0.8	Review claim from T&E, review email from MY re claim and response.
Holly Palmer	9-Sep-20	0.6	Review interim distribution amounts, discuss strategy with counsel, discuss withholding tax status. email re hearings timing.
Holly Palmer	10-Sep-20	1.6	Drafting third report.
Holly Palmer		17.4	
Robert Ferguson	4-Aug-20	0.5	Co-ordinate placement of ad.
Robert Ferguson		0.5	
Jason Eckford	17-Jul-20	0.3	Review of motion materials; updating website.
Jason Eckford	29-Jul-20	0.4	Correspondence with Cassels, website, discussion with H. Palmer re: CPO.
Jason Eckford	30-Jul-20	1.4	Review of court order; website; preparation of advertisement and claims package; discussions with H. Palmer
Jason Eckford	31-Jul-20	2.3	Preparation of Creditors Package; mailout; confirmation of advertisement; discussions with H. Palmer; website
Jason Eckford	10-Aug-20	0.7	Call with Mary Yang re: CPO and other items, discussion with H. Palmer; website.
Jason Eckford	17-Aug-20	0.3	Discussion with H. Palmer re: CPO and next steps, review of order for the same.
Jason Eckford		5.4	
Marcos Souza	27-Apr-20	0.7	Bank Reconciliation for the month of March 2020.
Marcos Souza	27-May-20	0.3	Portion of time worked on Annual Bank Report 2020.
Marcos Souza	28-May-20	0.7	Bank Reconciliation for the month of April 2020.
Marcos Souza	19-Jun-20	0.7	Bank reconciliation for the month of May 2020.
Marcos Souza	22-Jun-20	1.4	Accounting; processing payments; filing,.
Marcos Souza	22-Jul-20	0.8	Filing Annual Report for 2020.
Marcos Souza	7-Aug-20	0.8	Bank reconciliation for the month of June 2020; electronic filing.
Marcos Souza	10-Aug-20	0.8	Processing payment-accounting; electronic filing.
Marcos Souza	17-Aug-20	0.6	Bank reconciliation for the month of July 2020; electronic filing.
Marcos Souza		6.8	
Total		30.1	

This is Affidavit #5 of
Holly Palmer in this case and
was made on December 4, 2020

District of British Columbia
Division No. 03 – Vancouver
Court No. B-180368
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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, **HOLLY PALMER**, Chartered Insolvency and Restructuring Professional and Receiver-in-bankruptcy, of 700 West Georgia Street, Vancouver, British Columbia, SWEAR THAT:

1. I am a Vice President, Transaction Advisory Services, at Ernst & Young Inc. ("**EYI**"), the receiver and receiver manager (in such capacity, the "**Receiver**") of all of the assets, undertakings and property 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 is a copy of the following invoice of EYI in this matter (the "**Invoice**"):

Invoice Number	Invoice Date	Amount
CA12C500005762	October 5, 2020	\$17,187.68

4. As detailed in the Invoice, from the period of May 16, 2020 to September 11, 2020, the total of the Receiver's fees was \$11,710.00, plus expenses of \$4,659.22 and sales tax in the amount of \$818.46, for a total amount of \$17,187.68.

5. The incurred fees set out in the Invoice 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 Invoice, relating to the services provided by the officers and employees of the Receiver in relation to the matters dealt with in such accounts, totalled 30.1 at an average hourly rate of \$389.04 per hour ($\$11,710.00 \div 30.1$).

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 Invoice referenced in Exhibit "A".

7. To the best of my knowledge, information and belief, the information contained in the Invoice 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 Invoice 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
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9. The details of the work carried out by the Receiver in these proceedings are set forth in the Third Report of the Receiver dated December 4, 2020 (the "**Third Receiver's Report**").

10. I have reviewed the Third 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 July 15, 2020 to November 19, 2020 (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.

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14. I am swearing this affidavit via video conference and I am not physically present before the commissioner hereof. In swearing this affidavit, I am advised by the commissioner, and do verily believe, that we have followed the process described in the "Notice to the Profession, the Public and the Media Re: Affidavits for use in Court Proceedings", issued March 27, 2020 by Chief Justice C.E. Hinkson of the Supreme Court of British Columbia.

SWORN BEFORE ME at Vancouver,)
British Columbia, on December 4, 2020.)


A Commissioner for taking Affidavits for
British Columbia

HOLLY PALMER

FORREST FINN
A Commissioner for Taking Affidavits
in British Columbia
Cassels Brock and Blackwell LLP
2200 - 885 West Georgia Street
Vancouver, B.C. V6C 3E8

Expiry N/A

This is **Exhibit "A"** referred to in **Affidavit #5** of **Holly Palmer** sworn before me at Vancouver, British Columbia, on December 4, 2020.

A handwritten signature in black ink, appearing to read "J. Linn", is written over a horizontal line.

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.: CA12C500005762
Please include this number with payment

Invoice Date: October 05, 2020
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 May 16 to September 11, 2020

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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.
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FF



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Invoice #CA12C500005762 dated October 5, 2020

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PE Consulting Ltd.
Expense Details from May 16 to September 11, 2020
Invoice #CA12C500005762 dated October 5, 2020

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Recharges - Creative Dsgn Svcs Total		46.98	
Grand Total		\$ 4,659.22	

cossette média inc.

FACTURE
INVOICE

No : Inv / Fact P763011

Page: 1

ERNST AND YOUNG LLP
 222 BAY STREET, P.O. BOX 251
 ERNST & YOUNG TOWER, TD CENTER
 TORONTO ON M5K 1J7

Auth / Autor :

Ref. Client :

PO# / No BC :

Account / Compte :

Product / Produit : MEDIA ACTIVITY

Agency / Agence :

Camp.: 20 PE Consulting

Reference: 3640/MD/1715

Date: 09/01/20

Due / Échéance: 10/01/20 Rev. #

Attention : FRANCA MAZZULLA

Brand :

Publication	Insert Date	Size/Ad Number	Charges
Number of Insertions			
BRITISH COLUMBIA			

VANCOUVER SUN			

	AUG/20	1	4,612.24
		-----	-----
		1	4,612.24
		-----	-----
Region Total		1	4,612.24
Total Number of Insertions		1	

Sub-total

4,612.24

ONT HARMONIZED TAX on 4,612.24

599.59

Amount Due

5,211.83

Reg. No / N° d'enr. : GST/HST: 718831084 RT0001 Quebec: 1226223017 TQ0001

Cossette Média Inc. / Centre des Services Partagés, 2100, rue Drummond, Montreal, Quebec H3G 1X1
 Téléphone : 514-845-2727

CLIENT

FF

This is **Exhibit "B"** referred to in **Affidavit #5** of **Holly Palmer** sworn before me at Vancouver, British Columbia, on December 4, 2020.



A Commissioner for taking Affidavits
for British Columbia



PE Consulting Ltd.

Time Details from May 16 to September 11, 2020

Invoice #CA12C500005762 dated October 5, 2020

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Holly Palmer		17.4	
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Robert Ferguson		0.5	
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Marcos Souza		6.8	
Total		30.1	

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

CASSELS BROCK & BLACKWELL LLP

Barristers & Solicitors
2200 – 885 West Georgia Street
Vancouver, B.C. V6C 3E8
Telephone: (604) 691-6100
Facsimile: (604) 691-6120

Matter No. 25522-17

JE/sd