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

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.

THIRD REPORT OF THE RECEIVER

ERNST & YOUNG INC.,

DATED December 4, 2020

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THIRD REPORT TO THE COURT
OF ERNST & YOUNG INC.,
RECEIVER OF PE CONSULTING LTD.

Effective as at December 4, 2020

CONDENSED INTRODUCTION AND PURPOSE

Introduction

1. This condensed introduction in this Third Report of the Receiver (the "**Third Report**") is intended to be read in conjunction with the introduction in the First Report of the Receiver dated October 11, 2019 (the "**First Report**") and the Second Report of the Receiver dated July 15, 2020 (the "**Second Report**").

2. On June 8, 2018, G. Powroznik Inc. ("**GPGI**"), in its capacity as the former trustee (and, in such capacity, the "**Former Trustee**") of the bankruptcy estate (the "**Bankruptcy Estate**") of Jizhe (Mary) Yang, a bankrupt ("**Yang**"), who was the sole director of PE Consulting Ltd. (the "**Company**"), sought and obtained an order (the "**Original Order**") pursuant to which GPGI was appointed as receiver and receiver manager (in such capacity, the "**Former Receiver**"), without security, of all of the assets, undertakings and property of the Company acquired for, or used in relation to business carried on by the Company.

3. On December 10, 2018, Prima Technology, Inc. ("**PTI**") sought and obtained an order (the "**Amended and Restated Receivership Order**") pursuant to which Ernst & Young Inc. ("**EYI**") was substituted in place of GPGI as the receiver and receiver manager (and, in such capacity, the "**Receiver**") of the Property.

4. On October 29, 2019, this Honourable Court granted an Order (the "**Approval and Vesting Order**") that, *inter alia*:

a) approved the sale transaction of the personal residence owned by the Company (the "**Highview Property**"); and

b) authorised the Receiver to make an interim distribution.

5. On October 29, 2019, this Honourable Court granted a further Order that approved, *inter alia*, the following:

a) the First Report and the activities of the Receiver referred to therein;

b) the accounts of the Receiver and its counsel, as described in the First Report; and

c) an increase in the Receiver's Borrowing Charge to a maximum of $650,000.

6. On July 29, 2020 this Honourable Court granted an Order (the "**Claims Process Order**") that approved a claims process for the purpose of identifying, evaluating and determining claims ("**Claims**") of creditors of the Company ("**Creditors**"), and their respective entitlement to the proceeds from the assets of the Company (the "**Claims Process**");

7. On July 29, 2020 this Honourable Court granted a further Order that approved the following:

a) the Receiver's fees and expenses and the Receiver's legal counsel's fees and disbursements as outlined in the Second Report; and

b) the Second Report of the Receiver and its activities to the date hereof.

Purpose of the Third Report

8. The purpose of this Third Report is to, *inter alia*:

a) provide this Honourable Court with information pertaining to the following:

i. the activities of the Receiver since the Second Report;

ii. update on transfers at undervalue;

iii. the Former Receiver's accounts, fees and disbursements;

iv. the administration and outcome of the Claims Process;

v. the receipts and disbursements of the Receiver to date;

vi. the proposed interim distribution from the Receivership;

vii. the fees an disbursements of the Receiver and is legal counsel;

viii. the recommendations of the Receiver; and

b) seek an order from this Honourable Court, *inter alia*:

i. determining the Yang Claim (as defined below);

ii. approving the fees and expenses of the Receiver as outlined herein;

iii. approving the fees and expenses of the Receiver's legal counsel as outlined herein;

iv. approving the Third Report and the activities of the Receiver to the date hereof and described herein; and

v. approving a proposed interim distribution from the Receivership (as detailed below).

TERMS OF REFERENCE

9. In preparing this Third Report, the Receiver has relied upon unaudited financial information provided by PTI, the Former Receiver, the Former Trustee, Yang, and other third parties. The Receiver has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of this information in a manner that would wholly or partially comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants Canada Handbook and, accordingly, the Receiver expresses no opinion or other form of assurance in respect of this information.

10. All references to dollars are in Canadian currency unless otherwise noted.

ACTIVITIES OF THE RECEIVER TO DATE

11. Since the Second Report, the Receiver has, *inter alia*:

a) performed the following with respect to the administration of the Claims Process;

i. held discussions with Yang regarding the status of creditors in the estate generally, and with respect to the Yang Claim (as detailed below);

ii. corresponded with the Canadian Revenue Agency ("**CRA**") with respect to any potential claim that it may have in the Receivership;

iii. advertised and sent prescribed notices to creditors pursuant to the Claims Process Order; and

iv. gathered, reviewed, and determined claims in the Receivership pursuant to and in accordance with the Claims Process Order;

b) corresponded with legal counsel, lenders, and PTI with respect to the pursuit of potential transfers at undervalue;

c) corresponded with counsel to the Former Receiver with respect to its pending application for the taxation of its fees and disbursements;

d) reviewed and paid invoices and performed general administration of the Receivership;

e) prepared and reviewed the Receiver's Statement of Receipts and Disbursements for the period December 10, 2018 to June 6, 2020 (the "**SRD**"), as detailed below; and

f) prepared this Third Report.

UPDATE ON POTENTIAL PREFERENCES AND TRANSFERS AT UNDERVALUE

Tian Li

12. A summary of the potential transfer at undervalue ("**TUV**") to Tian Li is discussed in detail in the Second Report.

13. The Receiver has been working with its legal counsel, PTI and various third parties in order to obtain further information with respect of the whereabouts of Tian Li and determine the next steps with respect to service of the Notice of Civil Claim ("**NOCC**"), which was filed by the Receiver against Tian Li on November 22, 2019 and seeks, *inter alia*, damages in the amount of $50,000.

14. The Receiver continues to experience significant difficulties identifying and serving the NOCC on Tian Li. At this time, and based on information provided to the Receiver by PTI, it is anticipated that the additional cost to pursue Tian Li and seek, among other things, a substitutional service order, will likely exceed the potential recovery available to the estate. The Receiver is therefore of the view that the cost of pursing the NOCC is likely to outweigh the potential benefit of pursuing remedies related to the TUV. If further information becomes known to the Receiver that would alter this analysis, the Receiver will reassess this determination and reconsider whether to pursue the NOCC further.

UPDATE ON THE FORMER RECEIVER'S ACCOUNTS AND FEES

15. As described in the Second Report, a pre-hearing conference was held on February 28, 2020 (the "**Pre-Hearing Conference**") for the purpose of resolving various preliminary issues related to the Former Receiver's Taxation Application.

16. At the Pre-Hearing Conference, the presiding Registrar expressed concern that, if the outcome of the Former Receiver's Taxation Application is to be binding on all parties, then all potentially affected parties must be identified and served,

including the CRA, the Office of the Superintendent of Bankruptcy, and any other relevant stakeholders of the Company.

17. In order to identify all of the potentially affected parties, the Receiver sought and obtained the Claims Process Order and carried out the Claims Process pursuant to the terms thereof.

18. The results of the Claims Process are detailed below, and the Receiver can now confirm that all relevant creditors and stakeholders of the Company have been served with the Former Receiver's Taxation Application. Accordingly, the Receiver is of the view that it is now appropriate to proceed with the Former Receiver's Taxation Application and to set a date with this Honourable Court for the hearing of same.

CLAIMS PROCESS

19. A summary of the Claims Process is provided in the Second Report. All capitalized terms not defined have the meaning ascribed to them in the Claims Process Order.

20. Pursuant to the terms of the Claims Process, all Creditors with a Claim against the Company were required to submit a Proof of Claim prior to 5:00pm (PST) on August 27, 2020 (the "**Claims Bar Date**").

21. Following the pronouncement of the Claims Process Order, the Receiver performed the following with respect to the Claims Process:

    a) On July 29, 2020, and within two (2) days of the Claims Process Order, the Receiver published on the Receiver's Website a copy of the Claims Process Order, the Instruction Letter, a blank Proof of Claim form and a blank Notice of Dispute form;

    b) On July 30, 2020, and within four (4) days of the Claims Process Order, the Receiver caused the Newspaper Notice to be published in the

Vancouver Sun on August 5, 2020. A copy of the Newspaper Advertisement is attached hereto as **Appendix "A"**.

c) On July 31, 2020 and within three (3) days of the Claims Process Order, the Receiver sent, by way of electronic transmission or registered mail, as the case may be, the Claims Package to each Creditor with a Claim as shown on the books and records of the Company and any stakeholder who the Receiver was advised by Yang may have a Claim. A copy of the Claims Package is attached hereto as **Appendix "B"**; and

22. Yang and the Canada Revenue Agency ("**CRA**") are not known creditors in the Receivership, however, they are both stakeholders in these proceedings as Yang had advised the Receiver that her parents may have a claim in the Receivership and the CRA has yet to issue a notice of assessment with respect to the Company's corporate tax returns for the 2011 through 2019 taxation years. Accordingly, on July 31, 2020, the Receiver sent a Claims Package to Yang by way of email and to the CRA by way of registered mail. On August 7, 2020, the Receiver was notified that CRA received the Claim Package.

23. On August 7, 2020 and August 10, 2020 the Receiver held telephone conversations with Yang to reaffirm the requirement to submit a Proof of Claim in the prescribed form prior to the Claims Bar Date if she or any of her family members wished to assert a Claim against the Company.

24. On September 1, 2020, the Receiver's counsel, Cassels Brock & Blackwell LLP ("**Cassels**"), contacted the CRA to, *inter alia*, confirm that the CRA was aware of the Claims Process and the Claims Bar Date. Despite the Claims Bar Date having passed, the CRA undertook to review the issue. As at the date of this Third Report, the Receiver has not received a Claim from CRA and does not anticipate receiving

such a Claim as, based on the tax returns filed by the Receiver for the 2011 through 2019 tax years, there was no tax owing by the Company.

25. As at the Claims Bar Date, the Receiver received the following Claims:

a) an unsecured Claim in the prescribed form, filed by T&E Holdings in the amount of $300,000 (the "**T&E Claim**"); and

b) an email from Yang (the "**Yang Email**") asserting the Company is indebted to her parents in the amount of $500,378.83 (the "**Yang Claim**"). The Yang Email is attached hereto at **Appendix "C"**.

The Yang Claim

26. Despite the Receiver's reminders to Yang on August 7, 2020, August 10, 2020 and August 27, 2020, Yang did not file the Yang Claim in the prescribed form.

27. The Yang Email attached copies of the following bank drafts (the "**Bank Drafts**"):

a) $46,135.54 dated May 20, 2014 addressed to British Pacific Enterprise Limited ("**BPEL**"), in Trust;

b) $415,219.74 dated May 20, 2014 addressed to BPEL; and

c) $39,023.55 dated May 20, 2014 addressed to PE Consulting Ltd.

28. The Yang Email asserts that these Bank Drafts reflect payments that were made by her parents to BPEL in order to fund the construction of the Highview Property.

29. On August 27, 2020, and in response to the Yang Email, the Receiver sent a further email to Yang stating that:

a) Yang was required to submit a Proof of Claim in the prescribed form. The Receiver attached a blank Proof of Claim form to this email;

b) Yang was required to provide the Receiver with supporting documentation to substantiate that the payments, reflected in the Bank Drafts, were advanced by her parents as a loan to the Company; and

c) Yang would need to provide further documentation to the Receiver in order to support Yang's claim that the Bank Drafts originated from bank accounts held by Yang's parents.

30. The Receiver did not receive a response from Yang to its email of August 27, 2020.

31. Despite the fact that the Yang Claim was not submitted in prescribed form, the Receiver issued a notice of revision or disallowance ("**NORD**") to Yang on September 24, 2020 (the "**Yang NORD**"). A copy of the Yang NORD is attached hereto as **Appendix "D"**, and pursuant to which the Receiver disallowed the entire Yang Claim based on the following:

a) insufficient evidence had been provided by Yang to the Receiver to support the existence of any agreement, contract or loan between the Company and the purported creditors thereof (as alleged or at all);

b) insufficient evidence had been provided by Yang to enable the Receiver to determine the identity of the creditors (as alleged or at all);

c) the documents provided by Yang did not identify the creditors (as alleged or at all);

d) the documents provided by Yang did not identify the purpose for which the Bank Drafts were issued (as alleged or at all);

e) two of the bank drafts were issued directly to BPEL, not the Company, and insufficient evidence and/or documentation had been provided to support Yang's claim that these amounts are owed by the Company (as alleged or at all);

f) insufficient evidence had been provided by Yang to substantiate that the Bank Drafts originated from bank accounts belonging to the purported creditor (as alleged or at all);

g) the Yang Claim was not in the prescribed form, and insufficient evidence had been provided to support Yang's authority to assert a claim on behalf of the alleged creditors, being her parents (as alleged or at all).

DISPUTED YANG CLAIM

32. On October 5, 2020 the Receiver received an email from Yang (the "**Yang NOD**") in which Yang advised that she disputed the Yang NORDA copy of the Yang NOD is attached hereto as **Appendix "E"**. The Yang Claim is the only disputed claim.

33. Also on October 5, 2020 and shortly after receiving the Yang NOD, the Receiver both emailed and called Yang to again explain that the Yang NOD must be submitted in the prescribed form. The Receiver has not received a Notice of Dispute from Yang in the prescribed form.

34. While the Receiver does not recognize that a Notice of Dispute has been submitted by Yang in the prescribed form, it is clear from the Yang NOD that Yang intends to dispute the Yang NORD. Accordingly, and pursuant to the Claims Process Order, the Receiver intends to bring an application before this Honourable Court to determine the Yang Claim. Subject to the provision of any evidence that would affect the Receiver's position, as expressed in the Yang NORD, the Receiver intends to seek an order dismissing the Yang Claim in its entirety.

35. The reasons identified by Yang in the Yang NOD to justify her claim are as follows, together with comments of the Receiver:

a) Yang asserts her parents gave her a power of attorney to invest their savings in Canada.

Receiver's Comments: Yang has not provided the Receiver with any documentation to support that Yang has power of attorney over her parent's affairs.

b) Yang asserts that the Company borrowed money that was paid directly to BPEL in order to construct the Highview Property.

Receiver's Comments: Yang has not provided the Receiver with any documentation to support that Yang's parents loaned money to the Company nor has Yang provided any documentation to support that Yang's parents paid any funds to the Company or to BPEL on behalf of the Company.

c) Yang asserts that the Bank Drafts came from her parents' savings account and represent a loan (which did not bear interest) to the Company to pay the invoices issued by BPEL to the Company.

Receiver's Comments: Yang has not provided the Receiver with any documentation to support the assertion that her parents loaned money to the Company or on behalf of the Company, nor has Yang provided the Receiver with any documentation to show the source of the Bank Drafts.

d) Yang asserts that when the Former Receiver took possession of the Highview Property, she assumed the Former Receiver had already verified the information with respect to the Yang Claim.

Receiver's Comments: Neither Yang or the Former Receiver have provided the Receiver with any documentation to support that Yang's parents paid any funds to the Company or to BPEL. The books and records of the Company do not show or evidence the existence of any loan between the Company (and/or Yang) and Yang's parents.

36. Accordingly, and based on all of the foregoing, the Receiver will seek an order from this Court pursuant to paragraph 17 of the Claims Process Order, to affirm the disallowance of the Yang Claim for the reasons set out in the Yang NORD.

37. Following this Honourable Court's determination of the Yang Claim, and following the completion of the Former Receiver's Taxation Application, the Receiver intends

to remit the funds held by the Company to its creditors and, without delay, return any remaining funds to the Bankruptcy Estate.

RECEIPTS AND DISBURSEMENTS

38. Attached hereto as **Appendix "F"** to this Third Report is the SRD for the period of December 10, 2018 to November 17, 2020 (inclusive) (the "**R&D Period**").

39. The SRD reflects actual cash receipts and disbursements, and has not been prepared on an accrual basis.

40. Cash on hand as at September 11, 2020 was $2,108,862. Cash received during the R&D Period totalled $3,285,536. This amount is comprised of the following receipts and is summarized as follows in the table below:

Description	Amount	Receiver's Comments
Receipt of Remaining Proceeds	$2,801,613	Net sales proceeds of $5,095,081 less the mortgage repayment and other adjustments as described in the Second Report.
Borrowings under a Receiver's Certificate	$399,408	Borrowing in the amount of $399,407 ($400,000 less $593 in bank fees) was funded by the Bankruptcy Estate pursuant to the Receiver's Borrowing Charge, as defined in the Amended and Restated Receivership Order, pursuant to Receiver's Certificate 1 dated January 14, 2019
Interest Allocation	17,815	Interest earned over the period
Refund of insurance - Highview Property	3,288	Refund from BCAA for prepaid house insurance in 2017
Refund of Insurance - BMW	1,020	Refund from ICBC for prepaid insurance on the BMW
Sale of Vehicle - BMW	32,484	Sales proceeds from the sale of the BMW
Luming Zhu Settlement	24,579	PE Zhu Settlement
Vacancy Tax Holdbacks	5,329	Return of the balance of vacancy tax holdbacks from sale of the Highview Property
Total	**$3,285,536**	

41. Disbursements during this period totalled $1,176,674 and are summarized as follows in the table below:

Description	Amount	Receiver's Comments
Bank Charges and other fees	$96	
Construction/Remediation Costs	392,397	Payments for the restoration of the Highview Property.
General & Administration	5,633	Payments for utilities, security, alarm services, and other administrative charges
GST on Disbursements	19,629	GST on all disbursements except Legal Fees and Receiver's Fees
Insurance	10,420	Annual insurance premiums
Interior Design	12,050	Staging of the Highview Property for Sale
Legal Fees (including taxes)	77,698	Legal fees to July 31, 2020 including applicable taxes.
Property taxes	55,616	Property taxes on the Highview Property
Receiver's Fees (including taxes)	194,347	Receiver fees to September 11, 2020 including applicable taxes.
Repayment of Receiver's Certificate Borrowings	408,788	Repayment to the Bankruptcy Estate for $400,000 in principal and $8,788 in interest.
Total	**$1,176,674**	

PROPOSED INTERIM DISTRIBUTION

42. As shown above, the Receiver is currently holding funds in the amount $2,108,862 (the "**Remaining Funds**").

43. At this time, the Receiver is seeking an order authorizing it to make a further interim distribution in the maximum amount of $1,788,946 (the "**Interim Distribution**"), pending this Court's determination of the Yang Claim, as follows:

   a) **Scenario 1** - should this Honourable Court affirm the Yang NORD, the Receiver proposes to make an interim distribution in the amount of $1,788,946 as follows:

Total Cash Available	**$**	**2,108,862**
Estimated oustanding Receiver and Legal fees		(152,628)
Outstanding G-Force invoices		(67,288)
Contingency		(100,000)
Amount available for distribution	**$**	**1,788,946**
Payment in full to creditors (T&E only creditor)		300,000
Amount to be distributed to the Yang Estate (Shareholder)	**$**	**1,488,946**

b) **Scenario 2** - should this Honourable Court accept the Yang Claim as an "Allowed Claim" pursuant to the Claims Process Order, the Receiver proposes to make an interim distribution in the amount of $1,788,946 as follows:

Total Cash Available	**$**	**2,108,862**
Estimated oustanding Receiver and Legal fees		(152,628)
Outstanding G-Force invoices		(67,288)
Contingency		(100,000)
Amount available for distribution	**$**	**1,788,946**
Payment in full to creditors - T&E Claim		300,000
Payment in full to creditors - Yang Claim		500,379
Amount to be distributed to the Yang Estate (Shareholder)	**$**	**988,567**

c) **Scenario 3** - should this Honourable Court not make a determination of the Yang Claim prior to authorizing the Interim Distribution, the Receiver proposes to make an interim distribution in the amount of $1,288,567, as follows:

Total Cash Available	**$**	**2,108,862**
Estimated oustanding Receiver and Legal fees		(152,628)
Outstanding G-Force invoices		(67,288)
Contingency		(100,000)
Holdback for Yang Claim dispute		(500,379)
Amount available for distribution	**$**	**1,288,567**
Payment in full to creditors - T&E Claim		300,000
Amount to be distributed to the Yang Estate (Shareholder)	**$**	**988,567**

44. Under this third scenario, the Receiver would holdback the entire amount of the Yang Claim, pending its determination at a later date.

FEES AND DISBURSEMENTS

45. The Amended and Restated Receivership Order requires the Receiver to pass its accounts from time to time. The accounts of the Receiver are calculated based on hours spent at rates established by each professional based on their qualifications and experience.

46. The Receiver is seeking to have its fees and disbursements for the period from May 16, 2020 to September 11, 2020 passed and approved by this Honourable Court. Copies of the Receiver's invoices in respect of this period are attached hereto as **Appendix "G"**. The appendix includes detailed time descriptions with respect to the activities of and time spent by each employee of the Receiver during this period.

47. The table below provides a summary of the fees for this period:

Ernst & Young Inc.								
Invoice No.	**Date**	**Period Covered**	**Fees**	**Expenses**	**Subtotal**	**Taxes**	**Total**	**Hours**
5762	Oct 5	May 16 – Sept 11	11,710	4,659	16,369	818	17,187	30
			$11,710	**$4,659**	**$16,369**	**$818**	**$17,187**	**30**

48. During this period, the Receiver billed approximately 30 hours, representing fees and disbursements of $16,369 exclusive of GST. The activities of the Receiver during this period are documented in this Third Report and in Appendix "G". The work completed by the Receiver was delegated to the appropriate professionals in the Receiver's organization based on seniority and hourly rates. The Receiver's fees are consistent with the fees charged by similar firms.

49. The fees and disbursements of the Receiver's legal counsel, for the period from May 31, 2020 to October 31, 2020 are summarized in **Appendix "H"**. The table below provides a summary of the fees for this period:

Cassels Brock & Blackwell LLP								
Invoice No.	**Date**	**Period Covered**	**Fees**	**Expenses**	**Subtotal**	**Taxes**	**Total**	**Hours**
2114130	July 15	June 1 – June 30	1,160	-	1,160	139	1,299	3
2115972	Aug 14	July 1 – July 31	7,700	126	7,826	936	8,762	22

2120371	Oct 15	Sept 1 – Sept 30	1,509	38	1,547	186	1,733	4
2122924	Nov 19	Oct 1 – Oct 31	800	-	800	96	896	2
			$11,169	**$164**	**$11,333**	**$1,357**	**$12,690**	**31**

50. During this period, the Receiver's legal counsel billed approximately 31 hours, representing fees and disbursements of $11,333 exclusive of GST and PST. The Receiver has reviewed and paid all accounts rendered by its legal counsel in this period, and confirms that all services described in the accounts were rendered to the Receiver by its legal counsel, and that the Receiver believes that all charges in the accounts are fair and reasonable and consistent with the market for such legal services in British Columbia.

51. The Receiver is requesting this Honourable Court's approval of the fees and disbursements of the Receiver and Cassels, as described in this Third Report.

RECOMMENDATIONS

52. The Receiver respectfully requests that this Honourable Court pronounce an order:

   a) approving the Receiver's fees and expenses as outlined herein;

   b) approving the Receiver's legal counsel's fees and disbursements as outlined herein;

   c) approving the Third Report of the Receiver and its activities to the date hereof;

   d) following the hearing of the Receiver's application to determine the Yang Claim, dismissing the Yang Claim in its entirety;

   e) approving a proposed interim distribution from the Receivership, as described above, in the amount of either $1,788,946 based on Scenario 1 or Scenario 2, or $1,288,567 based on Scenario 3.

All of which is respectfully submitted this 4th day of December, 2020.

ERNST & YOUNG INC.
In its capacity as Receiver of
PE Consulting Ltd.
and not in its personal or corporate capacity

Per:

Holly Palmer CPA, CA, CIRP, LIT
Vice President

Appendix A

CITY

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WEATHER

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On East Hastings in Stratchcona, where the median income is just $27,532, only one of 43 businesses has closed permanently. RICHARD LAM

Local shops 'heart and soul' of neighbourhoods

STUDY FROM A1

There are also professional services such as architects and interior designers, personal wellness services and a co-working space.

The area is characterized "as a community with strongly articulated values that together work to care for its residents," the report said.

"Strathcona is a different neighbourhood and has a lot of complex issues and pressures," Bergeron said.

"We were trying to look at it from the lens of small business.

"We wanted to get a sense how these local communities are doing and we wanted different types of communities and then see what would show up at one point in time."

In Newton, three-quarters of the 110 businesses in the block studied are independently owned. The median income in the area is $56,042, compared with $77,587 in Surrey as a whole.

"Many businesses in Newton are minority-owned or operated, representing the cultural diversity of the area," the report said.

Two businesses have closed permanently, a cellphone accessory shop and Greenfield, a small produce store. Again, more permanent closures are expected.

"Only 39 of the 110 businesses report any online presence, with the costs associated with delivery platforms and a lack of digital commerce skills as common barriers to making this transition," the report said. "Many of the businesses on this block were struggling pre-COVID. Newer businesses that opened right before the pandemic started have been especially impacted."

Small business owners have also been reluctant to apply for government support, unwilling to take on extra debt and ineligible for the Canada Emergency Wage Subsidy because they are family-run with no employees.

On the bright side, the reported noted, city hall has approved public-realm street programs to support businesses: allowing restaurants to expand their seating to curb lanes and boulevards and allowing stores to accommodate customer lineups outdoors.

Bergeron said the research was undertaken because there's a lot of regional and macro data available, but not much that focuses on specific neighbourhoods and local communities.

The credit union and the urban institute plan another phase of the study and hope to release it next month.

"We've had a few things come from (the first phase) where people are asking what's causing these items behind the data and we don't have all the answers to that, so part of it is to go and out really understand more about the why," Bergeron said.

"Small business is important to the community, they're the heart and soul and I think people are doing their best to support them."

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Beating victim accused of stealing from Hells Angel

BIKER SENTENCE FROM A1

"The product from several different grow-op properties controlled by Houle and his partners was distributed in this manner."

Houle said he made between $60,000 and $100,000 annually, but didn't file tax returns. And he owned one of his grow properties on Johnson Road in Hope through a nominee.

Over the years, "there were no major difficulties in his business relationship" with Cantrill, Houle said, though he experienced "certain police seizures or third-party thefts at his properties."

He travelled to Edmonton to meet Cantrill on Dec. 28, 2014 to tell him "their business relationship would be coming to an end."

He also told Cantrill he could have the growing equipment if he wanted it.

"Houle does not recall (Cantrill) raising any concerns about this change in their relationship," Branch said.

Nineteen months later, Houle found a note on his Johnson Road fence on July 31, 2016.

"This is Neil — I really need some information on something we talked about. Call me pls.... My son and I are in town for a bit."

Houle thought Cantrill wanted the growing equipment. He made the call and they agreed to meet the following day at a roadside pullout near Hope. There, Neil Cantrill grabbed Houle by the throat and said: "So you think you can rip me off?"

Houle rotated to the right and was hit in the face by Lowry.

He tried to escape, but Lowry "jumped on his back, putting his arm around his throat. He could not breathe," Branch wrote.

"He was straining so hard that he soiled himself, and almost lost consciousness."

Houle was placed in the back of the SUV, where he was struck repeatedly, and began bleeding profusely.

The assailants accused Houle of orchestrating one of the "grow-rips" himself and told him they had heard he had $1 million buried somewhere.

"Houle denied this, but said he had $5,000 he could give them," the ruling said.

"They told Houle that he was going to have to sign Johnson Road over to them. Houle says he agreed to do what they asked because he was in fear for his life."

They all headed to the victim's property. Police later showed up, arresting the Alberta trio and taking Houle to the hospital.

Houle was interviewed by police the following day, at which time he asked to be placed in the Witness Protection Program.

kbolan@postmedia.com
twitter.com/kbolan

Appendix B

Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Tel: +1 604 891 8200
Fax: +1 604 899 3530
ey.com

Building a better working world

July 31, 2020

To the creditors of **PE Consulting Ltd**

Dear Sirs / Mesdames:

On June 8, 2018 G. Powroznik Group Inc. ("**GPGI**") was appointed receiver and receiver manager of all assets, undertakings and property of PE Consulting Ltd pursuant to an order of the Supreme Court of British Columbia (the "**Court**"). On December 10, 2018, Ernst & Young Inc. was substituted in place of GPGI as receiver and receiver manager (the "**Receiver**").

On July 29, 2020, the Court granted an Order (the "**Claims Process Order**") approving a claims process for the determination of certain claims against PE Consulting Ltd (the "**Claims Process**"). A copy of the Claims Process Order is available on the Receiver's website at www.ey.com/ca/PEConsulting.

In accordance with the Claims Process Order we enclose herewith the following documents:

1) Instruction Letter; and
2) Form of Proof of Claim.

Please refer to the Instruction Letter for further details on the Claims Process.

In accordance with paragraph 11 of the Claims Process Order, a copy of the Instruction Letter and Form of Proof of Claim will be posted on the Receiver's website.

Should you have any questions in this matter, please feel free to contact Mr. Jason Eckford at 604-648-3671 or at jason.eckford@ca.ey.com.

Yours very truly,

ERNST & YOUNG INC.
In its capacity as Receiver of PE Consulting Ltd
and not in our personal or corporate capacity

Per:

Holly Palmer, CPA, CA, CIRP, LIT
Vice President

FORM OF INSTRUCTION LETTER

INSTRUCTION LETTER

FOR THE CLAIMS PROCESS FOR CREDITORS OF PE CONSULTING LTD.

(hereinafter referred to as the "Company")

Claims Process

By order of the Supreme Court of British Columbia (the "**Court**") dated July 29, 2020, (as may be amended, restated or supplemented from time to time, the "**Claims Process Order**"), in the receivership of PE Consulting Ltd. (the "**Company**"), commenced pursuant to the *Law and Equity Act*, R.S.B.C. 1996 c. 253 (the "**LEA**"), Ernst & Young Inc. in its capacity as receiver and receiver manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and property of the Company, has been authorized to conduct a claims process (the "**Claims Process**"). A copy of the Claims Process Order, with all schedules, may be found on the Receiver's Website at: www.ey.com/ca/PEConsulting. Capitalized terms used in this letter, which are not defined in this letter shall have the meaning ascribed to them in the Claims Process Order.

PLEASE NOTE THAT THIS LETTER AND THE CLAIMS PROCESS ORDER APPLIES ONLY TO THE COMPANY. IT DOES NOT APPLY TO CLAIMS AGAINST ANY OTHER ENTITIES.

This letter provides instructions for Creditors for completing the Proof of Claim. A blank Proof of Claim form is included with this letter.

The Claims Process is intended for any Person asserting a Claim of any kind or nature whatsoever against the Company arising before the Filing Date, whether written or oral.

If you wish to file a Claim, you must file a Proof of Claim (as referenced in section 2 below) to avoid the barring of any Claim which you may have against the Company.

If you have any questions regarding the Claims Process, please contact the Court-appointed Receiver at the address provided below.

All enquiries with respect to the Claims Process should be addressed to:

Ernst & Young Inc.
Court-appointed Receiver of PE Consulting Ltd.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Attention: Jason Eckford

Tel: 604.648.3671
Fax: 604.899.3530
Email: Jason.Eckford@ca.ey.com

1. **For Creditors Submitting a Proof of Claim**

If you have a Claim, you are required to file a Proof of Claim, in the form enclosed herewith, and ensure **that it is received by the Receiver by 5:00 p.m. (Vancouver time) on August 27, 2020** (the "**Claims Bar Date**"), to avoid the barring of any Claim you may have against the Company, if any.

For the avoidance of doubt, any Claim you may have against the Company must be filed in accordance with the Process set forth herein.

Additional Proof of Claim forms can be found on the Receiver's website at www.ey.com/ca/PEConsulting or obtained by contacting the Receiver at the address indicated above and providing particulars as to your name, address, facsimile number and e-mail address. Once the Receiver has this information, you will receive, as soon as practicable, additional Proof of Claim forms.

If you are submitting your Proof of Claim electronically, please submit it in one PDF file and ensure the name of the file is **[legal name of creditor]poc.pdf.**

2. **Claims Order**

While this Instruction Letter, along with its accompanying Proof of Claim form, is provided to assist you in the Claims Process, you must comply with the terms of the Claims Process Order pronounced August 27, 2020.

IF A PROOF OF CLAIM IN RESPECT OF YOUR CLAIM IS NOT RECEIVED BY THE RECEIVER BY THE CLAIMS BAR DATE:

(A) YOUR CLAIM SHALL BE FOREVER BARRED AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE COMPANY;

(B) YOU SHALL NOT BE ENTITLED TO ANY PROCEEDS OF SALE OF ANY OF THE COMPANY'S ASSETS; AND

(C) YOU SHALL NOT BE ENTITLED TO PARTICIPATE AS A CREDITOR IN THE RECEIVERSHIP PROCEEDINGS OF THE COMPANY.

FORM OF PROOF OF CLAIM

PROOF OF CLAIM AGAINST PE CONSULTING LTD.

(hereinafter referred to as the "Company")

Please read the enclosed Instruction Letter carefully prior to completing this Proof of Claim. Defined terms not defined within this Proof of Claim form shall have the meaning ascribed thereto in the Claims Process Order dated July 29, 2020, as may be amended, restated or supplemented from time to time.

1. Particulars of Creditor:

(a) Please complete the following:

Full Legal Name: *(Full legal name should be the name of the original Creditor, regardless of whether an assignment of a Claim, or a portion thereof, has occurred prior to or following the Filing Date.)*	
Full Mailing Address: *(Full Mailing Address should be that of the Creditor, not of the Assignee.)*	
Telephone Number:	
Facsimile Number:	
E-mail address:	
Attention (Contact Person):	

(b) Has the Claim been sold, transferred or assigned by the Creditor to another party (an "**Assignee**")?

Yes: [ ]

No: [ ]

2. Particulars of Assignee(s) (if any):

(a) Please complete the following if all or a portion of the Claim has been assigned. Insert full legal name of assignee(s) of the Claim. If there is more than one assignee, please attach a separate sheet with the required information:

Full Legal Name of Assignee(s):
Full Mailing Address of Assignee(s):
Telephone Number of Assignee(s):
Facsimile Number of Assignee(s):
E-mail Address of Assignee(s):
Attention (Contact Person):

Proof of Claim:

I, ________________________ , *(name of individual Creditor or Representative of corporate Creditor),* of __________________________________ *(City, Province or State)* do hereby certify:

(a) that I [ ] am a Creditor; OR

[ ] am ___________________________________ *(state position or title)* ______________________________ *(name of corporate Creditor),* which is a Creditor;

(b) that I have knowledge of all the circumstances connected with the Claim referred to below; and

(c) that the Company was and still is indebted to the Creditor as follows:

CLAIM:

____________________________ *(insert $ value of Claim)*

A. TOTAL CLAIM(S) $__________________

(Note: Claims in a currency other than Canadian Dollars will be converted to Canadian Dollars at the noon spot rate of the Bank of Canada as at the Filing Date. Please indicate currency of claim if not Canadian Dollars).

Nature of Claim:

(Check and complete appropriate category)

[ ] A. UNSECURED CLAIM OF $ ______________________ . That in respect of this debt, no assets of the Company are pledged as security.

[ ] B. SECURED CLAIM OF $________________. That in respect of this debt, assets of the Company valued at $______________ are pledged to me as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

Particulars of Claims:

Other than as already set out herein, the particulars of the undersigned's total Claim are attached.

(Provide all particulars of the claims and supporting documentation, including amount, description of transaction(s) or agreement(s) giving rise to the claims, name of any guarantor which has guaranteed the claims, and amount of invoices, particulars of all credits, discounts, etc. claimed, description of the security, if any, granted by the Company to the Creditor and estimated value of such security.)

Filing of Claims:

This Proof of Claim must be received by the Receiver by no later than 5:00 p.m. (Vancouver time) on August 27, 2020, (the "Claims Bar Date").

FAILURE TO FILE YOUR PROOF OF CLAIM AS DIRECTED BY THE CLAIMS BAR DATE WILL RESULT IN YOUR CLAIM BEING FOREVER BARRED AND YOU WILL BE PROHIBITED FROM MAKING OR ENFORCING A CLAIM AGAINST THE COMPANY.

This Proof of Claim must be delivered by prepaid registered mail, personal delivery, e-mail, or courier at the following addresses:

Ernst & Young Inc.
Court-appointed Receiver of PE Consulting Ltd.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Attention: Jason Eckford

Tel: 604.648.3671
Fax: 604.899.3530
Email: Jason.Eckford@ca.ey.com

DATED this ________ day of__________________, 2020.

____
Witness:

Per:_________________________________
Print Name of Creditor:

If Creditor is other than an individual, print name and title of authorized signatory

Name: ______________________________

Title: ______________________________

Appendix C

Jason Eckford

From: jzyang2011 yang <jzyang2011@gmail.com>
Sent: August 27, 2020 2:39 PM
To: Jason Eckford
Cc: Holly Palmer
Subject: Re: PE Consulting Ltd

Hi, Jason:

There is money belongs to my parents to acquire the land and build the house more than 10 years ago. And it helps PE consulting ltd to pay the the builder British Property Enterprise Limited during the entire development of the project. From my understanding, they should be the creditors of PE consulting.

However, I experienced hard time during all these processes and do not know how to help them ask back what belongs to them.

I attached the most recent payment record from my parents' account for your consideration with some specific entries:

4/2/14 - $39,023.55
5/20/14 - $46,135.54
5/20/14 - $415,219.74

As you may understand my parents are elderly do not speak English and cannot make a claim on their own. So any contact or other claim information would be my information:

Email: jzyang2011@gmail.com
Phone: 7788987199
Address: 3441 W 33rd Ave, Vancouver BC

Thanks,
Mary

BMO Bank of Montreal · Banque de Montréal

CANADIAN $ DRAFT / TRAITE EN DOLLARS CANADIENS

[redacted]

108-4255 ARBUTUS STREET
VANCOUVER, B.C., CANADA V6J 4R1

DATE 20 14 05 20
Y/A M/M D/J

CTI

Pay to the order of / Payez à l'ordre de British Pacific Enterprise Limited In Trust $ 46,135.54

[illegible] [redacted] /100 Canadian Dollars Canadiens

for Bank of Montreal/pour la Banque de Montréal

Signing Officer / Signataire

Signing Officer / Signataire

Prod. 1048215 - Form 03: 3K (08/07)

[redacted]

[redacted]

108-4255 ARBUTUS STREET
VANCOUVER, B.C., CANADA V6J 4R1

[redacted]

DATE 2014 05 20
Y/A M/M D/J

CTI

Pay to the order of / Payez à l'ordre de British Pacific Enterprise Limited $ 415,219.74

BANK [illegible] C [redacted] /100 Canadian Dollars Canadiens

for Bank of Montreal/pour la Banque de Montréal

Signing Officer / Signataire

Signing Officer / Signataire

[redacted]

Loan to PE Consulting

BMO Bank of Montreal · Banque de Montréal

CANADIAN $ DRAFT / TRAITE EN DOLLARS CANADIENS

[redacted]

108-4255 ARBUTUS STREET
VANCOUVER, B.C., CANADA V6J 4R1

CTI

DATE 20140502
Y/A M/M D/J

Pay to the order of
Payez à l'ordre de PE Consulting Ltd.

$ 39023 55

BANK OF C [redacted]

/100 Canadian Dollars Canadiens

for Bank of Montreal/pour la Banque de Montréal

Signing Officer / Signature

Signing Officer / Signature

[redacted]

Prod. 1048815 - Form 651 BL (05/07)

Appendix D

FORM OF NOTICE OF REVISION OR DISALLOWANCE

NOTICE OF REVISION OR DISALLOWANCE OF PE CONSULTING LTD.

(hereinafter referred to as the "Company")

Full Legal Name of Creditor: **Jizhe (Mary) Yang**

Reference #: *001*

Pursuant to the order of the Supreme Court of British Columbia dated July 28, 2020, (as may be amended, restated or supplemented from time to time), Ernst & Young Inc. in its capacity as receiver and receiver manager (in such capacity, the "**Receiver**"), without security, of all of the assets, undertakings and property of the Company, hereby gives you notice that the Receiver has reviewed your Proof of Claim and has revised or disallowed your Claim as follows:

	Proof of Claim as Submitted ($CDN)	**Revised Claim as Accepted ($CDN)**	**Secured ($CDN)**	**Unsecured ($CDN)**
Total Claim	**$500,378.83**	**$0**		

Reason for the Revision or Disallowance:

On August 27, 2020, you purported to submit a claim (the "**Yang Claim**") against PE Consulting Ltd. (the "**Company**") via email. The Yang Claim is in the amount of $500,378.83, and alleges that "[t]here is money belongs to my parents to acquire the land build the house more than 10 years ago. And it helps [the Company] to pay the builder British Property Enterprise Limited during the entire development of the project. From my understanding, they should be the creditors of [the Company]."

You further state in the Yang Claim that you "do not know how to help them ask back what belongs to them", and attach photographs of the following records:

1. Printout of a cheque dated April 2, 2014, in the amount of $39,023.55, and made out to PE Consulting Ltd.;
2. Printout of a cheque dated May 20, 2014, in the amount of $46,135.54, and made out to British Pacific Enterprise Limited; and
3. Printout of a cheque dated May 20, 2014, in the amount of $415,219.74, and made out to British Pacific Enterprise Limited,

(collectively, the "**Records**").

You further state in the Yang Claim that any "contact or other claim information would be [your] information", as your "parents are elderly do not speak English and cannot make a claim on their own."

Following receipt of the Yang Claim, and on August 27, 2020, the Receiver sent correspondence to you stating the following:

1. As detailed in the notice provided to you on July 31, 2020, you will need to fill out the prescribed claim form. This claim form was also provided to you the same day but I have attached it again for ease. This needs to be filled out properly by the deadline today;

2. **As discussed, and as you know, we would need to see documentation that shows this was a loan made to PE Consulting**; and
3. If you are able to show documentation that this is a loan, we need support that proves these bank accounts relate to a specific individual (your parents).

Notwithstanding the foregoing request of the Receiver, you have not provided any further information in support of the Yang Claim. Accordingly, and for the reasons that follow, the Yang Claim has been disallowed in its entirety:

1. insufficient evidence has been provided to the Receiver to support the existence of any agreement, contract or loan between the Company and the purported creditors thereof (as alleged or at all);
2. insufficient evidence has been provided to enable the Receiver to determine the identity of the creditors (as alleged or at all);
3. the Records do not identify the creditors (as alleged or at all);
4. the Records do not identify the purpose for which the cheques were issued (as alleged or at all);
5. two of the cheques were issued directly to British Pacific Enterprise Limited, not the Company, and insufficient evidence and/or documentation has been provided to support your claim that these amounts are owed by the Company (as alleged or at all);
6. insufficient evidence has been provided to substantiate that the originating bank account for the payments that were allegedly made to the Company belong to the purported creditor (as alleged or at all);
7. the Yang Claim is not in the prescribed form, and you have not provided sufficient evidence to support your authority to assert a claim on behalf of the alleged creditors, being your parents (as alleged or at all).

If you do not agree with this Notice of Revision or Disallowance, please take notice of the following:

If you intend to dispute a Notice of Revision or Disallowance, you must deliver a Notice of Dispute, in the form attached hereto, by prepaid registered mail, personal delivery, e-mail (in PDF format), courier or facsimile transmission to the address indicated herein so that such Notice of Dispute is received by the Receiver by 5:00 p.m. (Vancouver time) on **October 5, 2020** (being ten (10) days after the date of this Notice of Revision or Disallowance), or such other date as may be agreed to by the Receiver. The form of Notice of Disallowance is attached to this Notice.

Where a Notice of Dispute is being submitted electronically, please submit one pdf file with the file named as follows: **[legal name of creditor]pocdispute.pdf.**

If you do not deliver a Notice of Dispute by the time specified, the nature and amount of your Claim, if any, shall be as set out in this Notice of Revision or Disallowance for voting and/or distribution purposes.

Address for Service of Notices of Dispute:

Ernst & Young Inc.
Court-appointed Receiver of PE Consulting Ltd.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Attention: Jason Eckford

Tel: 604.648.3671
Fax: 604.899.3530
Email: Jason.Eckford@ca.ey.com

IF YOU FAIL TO TAKE ACTION WITHIN THE PRESCRIBED TIME PERIOD, THIS NOTICE OF REVISION OR DISALLOWANCE WILL BE BINDING UPON YOU.

Dated at Vancouver, BC this 24th day of September, 2020.

ERNST & YOUNG INC.
In its capacity as the Court-appointed
Receiver of PE Consulting Ltd.

Per: ______________________

Name: Holly Palmer

Title: Vice President

Appendix E

Jason Eckford

From:	jzyang2011 yang <jzyang2011@gmail.com>
Sent:	October 5, 2020 4:49 PM
To:	Holly Palmer
Cc:	Jason Eckford
Subject:	Re: BMO statement
Attachments:	IMG_9455.JPG; IMG_9456.JPG; IMG_9453.JPG; IMG_9454.JPG; IMG_9457.JPG; IMG_9458.JPG; IMG_9459.JPG; IMG_9460.JPG; IMG_9461.JPG
Follow Up Flag:	Follow up
Flag Status:	Flagged

Hi Holly,

I am writing to dispute the Notice of Revision or Disallowance in regards to the creditor claim you made through the email above for the following reasons:

1) My parents gave me the Power of Attorney to invest **THEIR** savings in Canada the entire time I've lived here.

2) PE Consulting Ltd. (company) started the project with British Pacific Enterprises Ltd. to build the property 2791 Highview Place, up until the house was completed. The company (PE Consulting Ltd) borrowed money and paid it to British Pacifice Enterprise Ltd. to finish the project.

3) The bank draft I presented last time is from my parents' savings **loaned** (without paying interest) to the company (PE consulting) to pay the INVOICE from British Pacific Enterprise Ltd. Detail Invoice attached for your reference.

4) When the G-force took over the property, I assumed they had already verified the information with British Pacific Enterprise Ltd since I had previously explained the details to them.

5) I expressed several times that my parents' **loan** to the company should be repaid back to them when the property was sold (including the Narvaez Drive property).

6) Currently, my understanding is that neither of my parents have received any payment from the investments on the properties.

To reemphasize, I am disputing the Notice of Revision or Disallowance that you have made. I have attached further supporting documents below for your reference.

Address for correspondence:
Jizhe Yang
3441 W 33 Ave
Vancouver, BC V6N 2H1
Cell: 7788987199
Email: jzyang2011@gmail.com

Supporting documents:
1) Printout of a cheque dated April 2, 2014, in the amount of $39, 023.55, and made out to PE Consulting LTD.;
2) Printout of a cheque dated May 20, 2014, in the amount of $46, 135.54, and made out to British Pacific Enterprise Limited; and

3) Printout of a cheque dated May 20, 2014, in the amount of $415, 219.74, and made out to British Pacific Enterprise Limited
(Previously sent.)

4) Invoice of British pacific Enterprises Ltd. Progress Claim No. 14, 15, and 16 with their respective cover letters. (Total amount is $461, 255.25)
(Attached below.)

Copies of all supporting documents will be mailed as well.

If you need any other documents, please call me. Your approval of the claim would be very appreciated.

Regards,
Mary

amount payable	$174,366.15
Less Deposit on Hand With Koffman Kalef LLP	($50,000.00)
Total amount payable	$124,366.15
10% holdback - payable to trust account	($12 436 62)
Total payable to British Pacific Enterprises Ltd	$111 929 54

SUMMARY:

Cheque to British Pacific Enterprises Limited	$111 929 54
Cheque to British Pacific Enterprises Limited in Trust	$12 436 62
Total payments this draw	$124 366 15

Note:
Your deposit of $50,000 that was paid in Trust to Koffman Kalef was applied to this draw.

BRITISH PACIFIC ENTERPRISES LIMITED
Suite 1001, 100 Park Royal, West Vancouver, BC, V7T 1A2, Tel: (604) 925-9000 Fax: (604) 922-4364
BRITISH PROPERTIES

March 14, 2014

PE Consulting
449 – 5525 West Boulevard
Vancouver, BC
V6M 3W6

Attention: Ms. Ji Zhe Yang

Re: **Highview Lot 16**
2791 Highview Place, West Vancouver, BC
Progress Payment Certificate #15

Enclosed is Progress Claim #15 covering work completed by British Pacific Enterprises Limited for the above mentioned property during February 2014.

We certify that payment to ***British Pacific Enterprises Limited*** in the amount of $89,180.60 (including G.S.T.) and payment to the joint holdback account ***British Pacific Enterprises Limited in Trust*** in the amount of $9,908.96 (including G.S.T.) are due no later than 5 days after the date of this Progress Payment Certificate.

If you have any questions, do not hesitate to contact Stephanie Kwok at 604-913-8305.

Thank you for your attention to this matter.

Yours truly,
BRITISH PACIFIC ENTERPRISES LIMITED

D. Joseph Pattern
Vice President, Finance and Administration

DJP:sk

Enclosure

461,355.25

April 17, 2014

PE Consulting
449 – 5525 West Boulevard
Vancouver, BC
V6M 3W6

Attention: Ms. Ji Zhe Yang

Re: Highview Lot 16
2791 Highview Place, West Vancouver, BC
Progress Payment Certificate #16

Enclosed is Progress Claim #16 covering work 100% completed by British Pacific Enterprises Limited for the above mentioned property. Please note, your deposit of $50,000 that was paid in Trust to Koffman Kalef LLP was applied to this final invoice.

We certify that payment to ***British Pacific Enterprises Limited*** in the amount of $111,929.54 (including G.S.T.) and payment to the joint holdback account ***British Pacific Enterprises Limited in Trust*** in the amount of $12,436.62 (including G.S.T.) are due no later than 5 days after the date of this Progress Payment Certificate.

If you have any questions, do not hesitate to contact Stephanie Kwok at 604-913-8305.

Thank you for your attention to this matter.

Yours truly,
BRITISH PACIFIC ENTERPRISES LIMITED

D. Joseph Pattern
Vice President, Finance and Administration

DJP:sk

Enclosure

1 6041921384

BRITISH PACIFIC ENTERPRISES LIMITED
Suite 1001, 100 Park Royal, West Vancouver, BC, V7T 1A2, Tel: (604) 925-9000 Fax: (604) 922-4364
BRITISH PROPERTIES

BRITISH PACIFIC ENTERPRISES LIMITED

Invoice to:

PE Consulting
449 - 5525 West Boulevard
Vancouver, BC V6M 3W6

Date: April 15, 2014
Highview Lot 16

PROGRESS CLAIM NO 16

All amounts exclude HST except where indicated

Contract price for 2791 Highview Place, West Vancouver, BC $ 2,500,000.00

Approved Change Orders:		
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80	
CCO#2 MillworkPackage	154,915.42	
CCO#3 Cancelled	-	
CCO#4 Cancelled	-	
CCO#5 SupplyInstallWaterFeature	61,200.00	
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60	
CCO#7 NewRailingDesign	17,460.00	
CCO#8 AluminumDriveGate	18,780.00	
CCO#9 RelaxaMistSteamGenerator	10,699.20	
CCO#10 Cancelled	-	
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00	
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00	
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	$ 333,238.97

Revised Contract Price $ 2,833,238.97

Contract Billing:

	Contract Value	Work Complete To Date	Less Previous Billing	Current Billing
Original Contract				
Work complete this draw	$ 2,500,000.00	2,500,000.00	(2,333,937.00)	$166,063.00

Approved Change Orders:	Change Order Value	Billing to Date	Less Previous Billing	Current Billing
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80	27,106.80	(27,106.80)	-
CCO#2 MillworkPackage	154,915.42	154,915.42	(154,915.42)	-
CCO#3 Cancelled	-	-	-	-
CCO#4 Cancelled	-	-	-	-
CCO#5 SupplyInstallWaterFeature	61,200.00	61,200.00	(61,200.00)	-
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60	13,827.60	(13,827.60)	-
CCO#7 NewRailingDesign	17,460.00	17,460.00	(17,460.00)	-
CCO#8 AluminumDriveGate	18,780.00	18,780.00	(18,780.00)	-
CCO#9 RelaxaMistSteamGenerator	10,699.20	10,699.20	(10,699.20)	-
CCO#10 Cancelled	-	-	-	-
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00	8,587.00	(8,587.00)	-
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00	15,534.00	(15,534.00)	-
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	5,128.95	(5,128.95)	-
	333,238.97	333,238.97	(333,238.97)	-

Total this draw before GST $166,063.00
GST at 5% (121356034RT) $8,303.15

Invoice to:

BRITISH PACIFIC ENTERPRISES LIMITED

PE Consulting
449 - 5525 West Boulevard
Vancouver, BC V6M 3W6

Date February 28, 2014
Highview Lot 16

PROGRESS CLAIM NO 15

All amounts exclude HST except where indicated

Contract price for 2791 Highview Place, West Vancouver, BC $ 2,500,000.00

Approved Change Orders:		
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80	
CCO#2 MillworkPackage	154,915.42	
CCO#3 Cancelled	-	
CCO#4 Cancelled	-	
CCO#5 SupplyInstallWaterFeature	61,200.00	
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60	
CCO#7 NewRailingDesign	17,460.00	
CCO#8 AluminumDriveGate	18,780.00	
CCO#9 RelaxaMistSteamGenerator	10,699.20	
CCO#10 Cancelled	-	
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00	
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00	
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	$ 333,238.97

Revised Contract Price $ 2,833,238.97

Contract Billing:

	Contract Value	Work Complete To Date	Less Previous Billing	Current Billing
Original Contract				
Work complete this draw	$ 2,500,000.00	2,333,937.00	(2,239,566.00)	$94,371.00

Approved Change Orders:	Change Order Value	Billing to Date	Less Previous Billing	Current Billing
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80	27,106.80	(27,106.80)	-
CCO#2 MillworkPackage	154,915.42	154,915.42	(154,915.42)	-
CCO#3 Cancelled	-	-	-	-
CCO#4 Cancelled	-	-	-	-
CCO#5 SupplyInstallWaterFeature	61,200.00	61,200.00	(61,200.00)	-
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60	13,827.60	(13,827.60)	-
CCO#7 NewRailingDesign	17,460.00	17,460.00	(17,460.00)	-
CCO#8 AluminumDriveGate	18,780.00	18,780.00	(18,780.00)	-
CCO#9 RelaxaMistSteamGenerator	10,699.20	10,699.20	(10,699.20)	-
CCO#10 Cancelled	-	-	-	-
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00	8,587.00	(8,587.00)	-
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00	15,534.00	(15,534.00)	-
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	5,128.95	(5,128.95)	-
	333,238.97	333,238.97	(333,238.97)	-

Total this draw before GST $94,371.00
GST at 5% (121356034RT) $4,718.55

Total amount payable	$99,089.55
10% holdback - payable to trust account	($9,908.96)
Total payable to British Pacific Enterprises Ltd	$89,180.60

SUMMARY:

Cheque to British Pacific Enterprises Limited	$89,180.60
Cheque to British Pacific Enterprises Limited in Trust	$9,908.96
Total payments this draw	$99,089.55

Note:
Your deposit of $50,000 that was paid in Trust to Koffman Kalef will be applied to your last draw.

BRITISH PACIFIC ENTERPRISES LIMITED
Suite 1001, 100 Park Royal, West Vancouver, BC, V7T 1A2. Tel: (604) 925-9000 Fax: (604) 922-4364

February 25, 2014

PE Consulting
449 – 5525 West Boulevard
Vancouver, BC
V6M 3W6

Attention: Ms. Ji Zhe Yang

Re: Highview Lot 16
2791 Highview Place, West Vancouver, BC
Progress Payment Certificate #14

Enclosed is Progress Claim #14 covering work completed by British Pacific Enterprises Limited for the above mentioned property during January 2014.

We certify that payment to ***British Pacific Enterprises Limited*** in the amount of $214,109.60 (including G.S.T.) and payment to the joint holdback account ***British Pacific Enterprises Limited in Trust*** in the amount of $23,789.96 (including G.S.T.) are due no later than 5 days after the date of this Progress Payment Certificate.

If you have any questions, do not hesitate to contact Stephanie Kwok at 604-913-8305.

Thank you for your attention to this matter.

Yours truly,
BRITISH PACIFIC ENTERPRISES LIMITED

D. Joseph Pattern
Vice President, Finance and Administration

DJP:sk

Enclosure

BRITISH PACIFIC ENTERPRISES LIMITED
Suite 1001, 100 Park Royal, West Vancouver, BC, V7T 1A2, Tel: (604) 925-9000 Fax: (604) 922-4364
BRITISH PROPERTIES™

BRITISH PACIFIC ENTERPRISES LIMITED

Invoice to:

Date: January 31, 2014
Highview Lot 16

PE Consulting
449 - 5525 West Boulevard
Vancouver, BC V6M 3W6

PROGRESS CLAIM NO. 14

All amounts exclude HST except where indicated

Contract price for 2791 Highview Place, West Vancouver, BC		$	2,500,000.00
Approved Change Orders:			
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80		
CCO#2 MillworkPackage	154,915.42		
CCO#3 Cancelled	-		
CCO#4 Cancelled	-		
CCO#5 SupplyInstallWaterFeature	61,200.00		
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60		
CCO#7 NewRailingDesign	17,460.00		
CCO#8 AluminumDriveGate	18,780.00		
CCO#9 RelaxaMistSteamGenerator	10,699.20		
CCO#10 Cancelled	-		
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00		
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00		
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	$	333,238.97
Revised Contract Price		$	2,[illegible]3,238.97

Contract Billing:

	Contract Value	Work Complete To Date	Less Previous Billing	Current Billing
Original Contract:				
Work complete this draw	$ 2,500,000.00	2,239,566.00	(2,012,995.00)	**$226,571.00**

Approved Change Orders:	Change Order Value	Billing to Date	Less Previous Billing	Current Billing
CCO#1 SpiceKitchenApplianceTileNu-he	27,106.80	27,106.80	(27,106.80)	-
CCO#2 MillworkPackage	154,915.42	154,915.42	(154,915.42)	-
CCO#3 Cancelled	-	-	-	-
CCO#4 Cancelled	-	-	-	-
CCO#5 SupplyInstallWaterFeature	61,200.00	61,200.00	(61,200.00)	-
CCO#6 CeilingSpeakerPrewireCameraBlinds	13,827.60	13,827.60	(13,827.60)	-
CCO#7 NewRailingDesign	17,460.00	17,460.00	(17,460.00)	-
CCO#8 AluminumDriveGate	18,780.00	18,780.00	(18,780.00)	-
CCO#9 RelaxaMistSteamGenerator	10,699.20	10,699.20	(10,699.20)	-
CCO#10 Cancelled	-	-	-	-
CCO#11 AddSppliesWorkLwrFlrChgs	8,587.00	8,587.00	(8,587.00)	-
CCO#12 SupplyInstallFireplaceMasterBdrm	15,534.00	15,534.00	(15,534.00)	-
CCO#13 PlumbedMieleCoffeeMaker	5,128.95	5,128.95	(5,128.95)	-
	333,238.97	333,238.97	(333,238.97)	-

Total this draw before GST	$226,571.00
GST at 5% (121356034RT)	$11,328.55

Total amount payable	**$237,899.55**
10% holdback - payable to trust account	($23,789.96)
Total payable to British Pacific Enterprises Ltd.	$214,109.60

SUMMARY:

Cheque to British Pacific Enterprises Limited	$214,109.60
Cheque to British Pacific Enterprises Limited in Trust	$23,789.96
Total payments this draw	$237,899.55

Note:
Your deposit of $50,000 that was paid in Trust to Koffman Kalef will be applied to your last draw.

BRITISH PACIFIC ENTERPRISES LIMITED
Suite 1001, 100 Park Royal, West Vancouver, BC, V7T 1A2. Tel: (604) 925-9000 Fax: (604) 922-4364
BRITISH PROPERTIES

Appendix F

Receivership of PE Consulting Ltd. **APPENDIX "F"**

Statement of Receipts and Disbursements

For the period from December 10, 2018 to November 17, 2020

Cash Receipts		
Remaining Net Proceeds from Sale of Highview F		2,801,613
Borrowings Under Receiver's Certificate		399,408
Interest		17,815
Refund of Insurance on Highview Property		3,288
Refund of Insurance on BMW		1,020
Sale of Vehicle - BMW		32,484
Luming Zhu Settlement		24,579
Vacancy tax holdback refund		5,329
Total Cash Receipts	**$**	**3,285,536**
Cash Disbursements		
Bank Charges		97
Construction/Remediation Costs		392,397
General and administration		550
Filing Fees		20
GST paid on disbursements		19,629
GST paid on legal fees		3,386
GST paid on receiver fees		9,255
Insurance		10,420
Legal fees		69,572
Property tax		55,616
PST paid on legal fees		4,740
PST paid on disbursements		5
Receiver fees		185,092
Staging/Interior Design		12,050
Utilities		5,057
Repayment of Receiver's Certificate Borrowings		408,788
Total Cash Disbursements	**$**	**1,176,674**
Total Remaining Cash on Hand	**$**	**2,108,862**

Appendix G

EY

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.

EY

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**

EY

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**	

EY

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	Marilout re Creditors packages
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

Attention : FRANCA MAZZULLA

Brand :

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. #

Publication	Insert Date	Size/Ad Number Number of Insertions	Charges
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

Appendix H

Cassels

Invoice No:	2114130
Date:	July 15, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including June 30, 2020

Our Fees	1,160.00
GST @ 5.00%	58.00
PST @ 7.00%	81.20
TOTAL DUE (CAD)	**1,299.20**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Invoice No:	2114130
Matter No.:	025522-00017
Amount:	**CAD 1,299.20**

Payment due upon receipt. Please return remittance advice(s) with cheque

FEE DETAIL

Date	Name	Description	Hours
Jun-16-20	J. Enns	Review T&E application material and discuss same with the Receiver;	0.70
Jun-17-20	J. Enns	Review issues with S. Towriss relating to closing of the sale of the property; review and finalize CPO application materials;	1.90
Jun-23-20	J. Enns	Review revised Receiver's Report.	0.30

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	2.90	400.00	1,160.00
Total (CAD)		**2.90**		**1,160.00**

Our Fees	1,160.00	
GST @ 5.00%	58.00	
PST @ 7.00%	81.20	
TOTAL FEES & TAXES (CAD)		**1,299.20**

TOTAL FEES	**1,160.00**
TOTAL TAXES	**139.20**
TOTAL FEES & TAXES (CAD)	**1,299.20**

Cassels

Invoice No:	2115972
Date:	August 14, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including July 31, 2020

Our Fees	7,700.50
Disbursements	125.59
Total Fees and Disbursements	7,826.09
GST @ 5.00%	389.97
PST @ 7.00%	545.94
TOTAL DUE (CAD)	**8,762.00**

We are committed to protecting the environment. Please provide your email address to payments@cassels.com to receive invoice and reminder statements electronically.

REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Invoice No:	2115972
Matter No.:	025522-00017
Amount:	**CAD 8,762.00**

Payment due upon receipt. Please return remittance advice(s) with cheque

FEE DETAIL

Date	Name	Description	Hours
Jul-06-20	C. Fadden	Receive letter from R. Ellis enclosing executed Form C Release for Discharge of BMO Mortgage & Assignment of Rents; review file for next steps and seek instructions from Shauna Towriss;	0.30
Jul-09-20	C. Fadden	Follow-up on letter received letter from R. Ellis enclosing the original Form C Release for the discharge of BMO Mortgage and Assignment of Rents CA3233157-58; instructions to pull title for PID: 028-278-038 to confirm if mortgage and AOR have been discharged or not (not showing on title due to Court Order discharge);	0.30
Jul-14-20	J. Enns	Finalize application material for claims process order;	1.30
Jul-14-20	S. Danielisz	Revise and update affidavits of receiver and counsel regarding approval of fees; review and revise application materials and draft orders for July 29th hearing;	1.50
Jul-15-20	S. Danielisz	Finalize and assemble application materials for July 29th hearing; all related email communications;	1.30
Jul-16-20	S. Danielisz	Attend at court registry to file claims process and fee approval application materials; email to service list parties with filed application materials; prepare service letter to Canada Revenue Agency and arrange delivery; update e-pleadings;	1.50
Jul-24-20	S. Danielisz	Prepare Application Record and Book of Authorities (court copies) for claims process and fee approval hearing scheduled for July 29th;	1.80
Jul-27-20	S. Danielisz	Attend at court registry to submit Application Record for July 29th hearing (court's copy); prepare electronic copies of Application Record and Book of Authorities (counsel's copy);	1.80
Jul-28-20	J. Enns	Prepare for application regarding approval of Receiver's accounts and activities and claims process; extensive discussions with counsel to the Former Receiver regarding opposition to the relief sought, and discussions with the Receiver in connection therewith; draft proposal to resolve opposition to application; review correspondence from Former Receiver withdrawing proposed resolution; prepare for contested application;	3.90
Jul-28-20	L. Williams	Review of response materials; telephone call with counsel to former receiver;	0.50
Jul-29-20	J. Enns	Send correspondence to Former Receiver's counsel regarding opposition to relief sought at application; prepare for and attend application for fee approval and claims process; settlement discussions with Former Receiver's counsel and counsel to PTI; obtain claims process order and order approving fees and activities of the Receiver; discussions with the Receiver concerning application and discussions with the Former Receiver;	6.70
Jul-29-20	L. Williams	Correspondence and review of matters regarding opposition by former trustee;	0.30

Date	Name	Description	Hours
Jul-29-20	S. Danielisz	Submit July 29th Orders of Master Taylor for e-filing; receive filed Orders and circulate copies to service list parties.	0.40

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Williams, H. Lance	Partner	0.80	550.00	440.00
Enns, Jared	Associate	11.90	400.00	4,760.00
Danielisz, Sue	Law Clerk/ Paralegal	8.30	285.00	2,365.50
Fadden, Caroline	Law Clerk/ Paralegal	0.60	225.00	135.00
Total (CAD)		**21.60**		**7,700.50**

Our Fees	7,700.50	
GST @ 5.00%	385.03	
PST @ 7.00%	539.03	
TOTAL FEES & TAXES (CAD)		**8,624.56**

DISBURSEMENT SUMMARY

Non-Taxable Disbursements

BC Land & Title - Searches, Certification	9.88
Court - Sundry	10.00
Litigation E-Filing	7.00
Total Non-Taxable Disbursements	26.88

Taxable Disbursements

BC Land & Title - Searches, Certification	1.65
Copies	70.50
West Law - Online Searches	26.56
Total Taxable Disbursements	98.71
GST @ 5.00%	4.94
PST @ 7.00%	6.91
Total Taxable Disbursements & Taxes	110.56

TOTAL DISBURSEMENTS & TAXES (CAD)	**137.44**

TOTAL FEES	**7,700.50**
TOTAL DISBURSEMENTS	**125.59**
TOTAL TAXES	**935.91**
TOTAL FEES, DISBURSEMENTS & TAXES (CAD)	**8,762.00**

OUTSTANDING INVOICES

Invoice Date	Invoice Number	Bill Amount	Payments / Credits	Balance Due
07/15/20	2114130	1,299.20	0.00	1,299.20
08/14/20	2115972	8,762.00	0.00	8,762.00
Total (CAD)		**10,061.20**	**0.00**	**10,061.20**

Cassels

Invoice No:	2120371
Date:	October 15, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including September 30, 2020

Our Fees	1,509.00
Disbursements	38.05
Total Fees and Disbursements	1,547.05
GST @ 5.00%	77.35
PST @ 7.00%	108.30
TOTAL DUE (CAD)	**1,732.70**

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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Invoice No:	2120371
Matter No.:	025522-00017
Amount:	**CAD 1,732.70**

Payment due upon receipt. Please return remittance advice(s) with cheque

FEE DETAIL

Date	Name	Description	Hours
Sep-10-20	J. Enns	Telephone call with PTI and Receiver to discuss various outstanding issues with respect to administration of estate;	0.70
Sep-14-20	F. Finn	Correspond with counsel to T&E Holdings; review Order; review information production by BMO, RBC, and Scotiabank related to the Order;	0.70
Sep-16-20	L. Williams	Review of claims process matters;	0.30
Sep-18-20	J. Enns	Review proof of claim submitted by M. Yang and proof of claim of T&E; discuss proofs of claim and issues pertaining thereto with Receiver; review reasons for disallowance of M. Yang claim;	0.60
Sep-23-20	J. Enns	Review issues pertaining to proofs of claim filed by Mary Yang and T&E Holdings; discussions with Trustee regarding proofs of claim; review and revise reasons for disallowance of Proof of Claim filed by Mary Yang and related discussions with the Trustee.	1.50

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Williams, H. Lance	Partner	0.30	550.00	165.00
Enns, Jared	Associate	2.80	400.00	1,120.00
Finn, Forrest	Associate	0.70	320.00	224.00
Total (CAD)		**3.80**		**1,509.00**

Our Fees	1,509.00	
GST @ 5.00%	75.45	
PST @ 7.00%	105.63	
TOTAL FEES & TAXES (CAD)		**1,690.08**

DISBURSEMENT SUMMARY

Taxable Disbursements

Delivery	38.05	
Total Taxable Disbursements	38.05	
GST @ 5.00%	1.90	
PST @ 7.00%	2.67	
Total Taxable Disbursements & Taxes	42.62	
TOTAL DISBURSEMENTS & TAXES (CAD)		**42.62**

TOTAL FEES	**1,509.00**
TOTAL DISBURSEMENTS	**38.05**
TOTAL TAXES	**185.65**
TOTAL FEES, DISBURSEMENTS & TAXES (CAD)	**1,732.70**

Cassels

Invoice No:	2122924
Date:	November 19, 2020
Matter No.:	025522-00017
GST/HST No.:	R121379572
PST No.:	1012-5078
Lawyer:	Williams, H. Lance
Tel.:	(604) 691-6112
E-mail:	lwilliams@cassels.com

Attn: Holly Palmer
Ernst & Young Inc.
700 West Georgia Street
Vancouver, BC V7Y 1C7

Re: PE Consulting Ltd.

Fees for professional services rendered up to and including October 31, 2020

Our Fees	800.00
GST @ 5.00%	40.00
PST @ 7.00%	56.00
TOTAL DUE (CAD)	**896.00**

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REMITTANCE ADVICE

Canadian Dollar EFT and Wire Payments:
Bank of Nova Scotia
44 King St. West,
Toronto, ON, M5H 1H1
Bank I.D.: 002
Transit No.: 47696
Account No.: 0073911
Swift Code: NOSCCATT
Email payment details to payments@cassels.com

Cheque Payments:
Cassels Brock & Blackwell LLP
Finance & Accounting (Receipts)
Scotia Plaza, Suite 2100
40 King Street West
Toronto, Ontario, M5H 3C2
Canada

Invoice No:	2122924
Matter No.:	025522-00017
Amount:	**CAD 896.00**

Payment due upon receipt. Please return remittance advice(s) with cheque

FEE DETAIL

Date	Name	Description	Hours
Oct-19-20	J. Enns	Review receivers' report; review issues pertaining to disputed Yang Claim and consider next steps; discuss next steps regarding Former Receiver's taxation application;	1.30
Oct-21-20	J. Enns	Telephone call with Receiver to discuss timing of application for taxation of Former Receiver's accounts and settlement discussions;	0.40
Oct-30-20	J. Enns	Draft correspondence to Former Receiver regarding without prejudice settlement meeting.	0.30

FEE SUMMARY

Name	Title	Hours	Rate	Amount
Enns, Jared	Associate	2.00	400.00	800.00
Total (CAD)		**2.00**		**800.00**

Our Fees	800.00	
GST @ 5.00%	40.00	
PST @ 7.00%	56.00	
TOTAL FEES & TAXES (CAD)		**896.00**

TOTAL FEES	**800.00**
TOTAL TAXES	**96.00**
TOTAL FEES & TAXES (CAD)	**896.00**

OUTSTANDING INVOICES

Invoice Date	Invoice Number	Bill Amount	Payments / Credits	Balance Due
10/15/20	2120371	1,732.70	0.00	1,732.70
11/19/20	2122924	896.00	0.00	896.00
Total (CAD)		**2,628.70**	**0.00**	**2,628.70**